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Related Party Transaction Policy



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1. Reference

- Code of Ethics and Conduct of Zurich Airport Brasil (“ZAB”);
- ZAB Articles of Association;
- ZAB Approval Policy;
- ZAB Competence Matrix;
- ZAB Procurement Policy;
- Airport Concession Contract No. 002/ANAC/2017-SBFL;
- Airport Concession Contract No. 003/ANAC/2019-Southeast;
- Airport Concession Contract No. 004/ANAC/2023 - SBSG;
- Accounting Standard - CPC 05 (R1) - Disclosure of Related Parties.

2. Area Responsible for the Document

Corporate Governance - Legal, Regulatory and Compliance Management.

3. Objective

To establish rules to ensure that decisions involving Related Parties are made transparently, ethically and in the best long-term interests of Zurich Airport Brasil companies.

4. Application and Target Audience

This Policy applies to all ZAB Employees, Executive Officers and Board Members, as well as to all shareholders and/or legal representatives of shareholders, members of Committees and any other person or entity working for or on behalf of ZAB.

5. Definitions

- Employee(s) - all employee(s), trainee(s), young apprentice(s) of Zurich Airport Brasil companies;
- Market Conditions - those conditions for which the principles of (i) competitiveness, (ii) adequacy and compliance, (iii) transparency and (iv) fairness are observed during the negotiation of the respective operation;
- Board of Directors - the Executive Management Team (EMT), i.e. all the directors elected for the fiscal year of the Zurich Airport Brasil companies, including the Chief Executive Officer, Chief Financial Officer, Chief Operating Officer and Chief Commercial Officer;
- Zurich Airport Brasil (“ZAB”) - composed of Concessionaria do Aeroporto Internacional de Florianópolis S.A. (CAIF), Aeroportos do Sudeste do Brasil S.A. (ASeB) and Concessionária do Aeroporto Internacional de Natal (CAIN);

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- Related Parties - can be described as natural or legal persons with whom ZAB companies are able to contract under conditions other than commutativity and independence.
- Examples of Related Parties include:
 - I. Companies under the same corporate control;
 - II. Companies with common directors;
 - III. Companies with their shareholders, quotaholders and administrators (whatever their job title);
 - IV. Companies in which their direct or indirect subsidiaries or affiliates are shareholders or with shareholders, quota holders or managers of their subsidiaries and affiliates and vice versa; and
 - V. Companies with suppliers, clients or financiers with whom they maintain a relationship of economic and/or financial dependence, or of another nature that allows these transactions.
- Transaction(s) with Related Party(ies) - any transaction, agreement or contract between the Company and its Related Parties, regardless of whether a price is charged in return.

6. Description

6.1. Rules on Decisions Involving Related Parties

Transactions involving Related Parties must comply with the approval levels set out in the Bylaws and by analogy, in accordance with the values established in the ZAB Competence Matrix, as follows:

Related Party Transaction Value	ZAB Executive Management Team (EMT)	Board ZAB
Global Contract Value from R\$0 to R\$ 5.000.000,00	A	
Global Contract Value from R\$ 5.000.000,01{a}	I	A

* Global Contract Value = total value of the Contract, within the same financial year;

Legend:

A = Approval

I = Information

For approvals, in whatever capacity, the transaction must be formalized by e-mail or proposed resolution, whichever is applicable to the case and explain the criteria that justified the choice of that Party, including:

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- (i) main characteristics of the object;
- (ii) indication of whether a competitive process has been carried out in the market, in accordance with the rules of the Purchasing Policy or the justification for contracting due to technical, strategic, feasibility of the schedule or notorious knowledge;
- (iii) the price proposed for the services or goods to be acquired and/or provided to the Company by the Related Party;
- (iv) term of the Contract, together with any renewal and extension conditions;
- (v) term of performance, fines and penalties, in the event of delay or non-performance;
- (ix) essential rights and obligations of the Related Party in the transaction with the Related Party;
- (x) guarantees, contractual insurance and licenses, when and if applicable to the case;

Any Transaction with Related Parties must be carried out under Market Conditions and must mainly concern the contracting regime, the allocation of risks between the parties, the term, costs and quality, taking into account the requirements of the Concession Contracts and without prejudice to the need to notify ANAC.

6.2. Register of Transactions Involving Related Parties

The material presented in relation to matters involving transactions with Related Parties, whether at shareholder or management level, will be filed on the Governance Portal, together with the minutes of the respective meeting.

7. Revision control

VERSION	DAT	REVISED ITEMS
0	2024/12/19	Emission of this document
1		
2		

Table - Revision Control of this Normative Document

8. Approvals

PHASE	NAME	TITLE	SUBSCRIPTION	DATE
Developer	Glauca Andrade	Legal, Regulatory and Compliance Manager		2024/11/ 07
Reviewer	Johann Gigl	CFO		2024/11/ 07

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Approvers	ZAB Board		2024/11/ 26
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10. Annexes

N/A