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## 1. OBJECTIVE


- Establish guidelines against corruption and fraud and for the defense of competition in the exercise of the activities of COESA S.A.

## 2. SCOPE

- All Group Companies and Units in Brazil and abroad.

## 3. CONCEPTS

- **Public Agent:** Anyone who performs a public or political function or service, whether in the legislative, executive or judiciary, permanent or temporary, such as:
  - Any public agent of the direct, indirect or foundational administration of any of the Powers of the Union, of the States, of the Federal District, of the Municipalities, of the Territory, of a company incorporated into the public patrimony or of an entity for whose creation or funding the treasury has contributed or competes with more than 50% (fifty percent) of the patrimony or annual revenue; as well as any leader of a political party, its employees or other persons acting for or on behalf of a political party or candidate for public office;
  - Any public agent who carries out activity in an organ, state entity or diplomatic representation of a foreign country, as well as in legal entities controlled, directly or indirectly, by the public authority of a foreign country or in international public organizations.
- **Economic Concentration Acts:** operations in which: (i) two or more previously independent companies merge; (ii) one or more companies acquire, directly or indirectly, by purchase or exchange of shares, quotas, bonds or securities convertible into shares, or assets, tangible or intangible, by contractual means or by any other means or form, the control or parts of one or other companies; (iii) one or more companies incorporate another or other companies; or (iv) two or more companies enter into an associative agreement, consortium or joint venture.
- **Competition Authority:** This is the Administrative Council for Economic Defense (CADE) and other competition authorities of the jurisdictions in which COESA operates.
- **Gifts:** These are items with no commercial value or market value and that contain the company's logo, such as agendas, calendars, key chains, pens, etc.
- **Compliance Officer:** Executive responsible for leading COESA's Compliance Program, which was structured to prevent, detect and correct any irregularities and misconduct that may occur in the exercise of COESA's business activity.
- **Conflict of Interest:** An attitude that violates the interests of COESA, that is, when the employee has an extra-professional personal interest that may lead him not to act in the best interest of COESA. It also occurs when an offer or receipt of a gift, gift or entertainment may influence a decision or the professional performance of the COESA employee or a Third Party.
- **Entertainment:** There are parties, concerts, presentations, lectures, meals, cocktails, trips, commercial representations, accommodation, transportation of any nature, among other activities.
- **Competitively sensitive information:** Information related to the commercial strategies of a company, for private use, which may represent competitive advantages to another company that may have access to such information, and which may eventually also be used for collusion between competitors, including, but not limited to: prices and discounts; costs and margins; billing and collection; productive capacity; marketing; segments of operation; customers, suppliers and the terms of the contracts entered into with them;
- **Competition and anti-corruption legislation:** Laws that aim to cease any Merger Acts and violation of competition and corruption, including, but not limited to: (i) Bidding Law – no. 8.666/93; (ii) Anti-Corruption Law – No. 12.846/2013; (iii) Competition Law – No. 12.529/2011 and related applicable regulations issued by CADE or other government agencies; and (iv) Law of Crimes Against the Economic Order – no. 8.137/90.
- **Partners:** external party with which it is established or there is an intention to establish some form of business relationship (customers, suppliers, intermediary agents, service providers, unions, among others).
- **Politically Exposed Person ("PEP"):** Public officials who perform or have performed, in the last five (5) years, positions, jobs or relevant public functions, in Brazil or in foreign countries, territories and dependencies, as well as their representatives, family members and close collaborators.
  - Politically exposed persons are those who also have relatives of up to the 3rd degree (spouse, brothers-in-law, uncles,

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parents, grandparents, great-grandparents, children, grandchildren, great-grandchildren, nephews and siblings) classified as PEP;

- o Examples:


Presidents	Mayors	Federal Deputies	Ministers
Governors	State Deputies	Senators	Members of the Courts of Accounts

- **Gifts:** Goods of patrimonial value or any object that interests its recipient, distributed as a courtesy or on the occasion of special events or commemorative dates.
- **Bribery:** Offer, promise, donation, acceptance or solicitation of an undue advantage of any value (which may be financial or non-financial) directly or indirectly, and regardless of location, in violation of applicable laws as an inducement or reward to a person who is acting or failing to act in relation to the performance of his or her obligations.
- **Anti-Bribery Management System (SGAS):** Model developed according to the ABNT NBR ISO 37001:2017 Standard and formalized in COESA's Anti-Bribery Policy, which establishes a series of measures, controls and good practices to be implemented by organizations in order to prevent, detect and respond to bribery.
- **Third Party:** Any public or private employee who maintains relations with COESA, whether a customer, partner, representative, supplier, consultant, broker, consortium, partner, tax authority or member of any other entity with which COESA's employees interact in their activities.

#### 4. ASSUMPTIONS AND RESPONSIBILITIES

- It is the responsibility of COESA's Senior Management to disseminate and require that all COESA employees comply with the terms and provisions of this Policy.
- The Compliance Officer, with the support of COESA's Senior Management, is responsible for implementing and constantly improving COESA's Compliance Program and Anti-Bribery Management System, in alignment with the guidelines of the Compliance, Internal Audit and Data Protection Committee. It shall also assist Senior Management in whatever is necessary to achieve the objective of this Policy.
- COESA's Compliance, Internal Audit and Data Protection Committee has, among others, the attributions of mapping COESA's risks, evaluating opportunities for improvement to mitigate non-conformities in COESA's business, encouraging and supervising the implementation of COESA's Compliance Program and Anti-Bribery Management System, updating and creating internal rules and policies related to COESA's Compliance Program and EMS, recommend sanctions and corrective actions to employees who have violated the law, the Code of Conduct or COESA's internal policies and procedures, elect compliance agents and report to COESA's main Board of Directors the activities carried out within the scope of the Compliance Program and SGAS.
- COESA's employees must treat in a dignified and respectful manner any third parties with whom they interact in the exercise of their activities at COESA, including all public agents and politically exposed persons.
- Even if requested by his/her superior, the COESA employee must not practice any conduct that constitutes an act contrary to the provisions of this Policy and other Internal Rules. In this case, a Compliance Officer, the Compliance Officer or the Compliance, Internal Audit and Data Protection Committee should be contacted.
- Any act contrary to the provisions of this Policy that comes to the attention of COESA's employees must be reported to the Compliance Officer, the Compliance, Internal Audit and Data Protection Committee or through the COESA Ethics Line, for the adoption of the appropriate measures.
- COESA will not tolerate reprisals to those who report in good faith acts that occurred.
- Employees who fail to comply with any of the determinations set forth in this Policy will be subject to the sanctions provided for in COESA's Code of Conduct.
- Any form of bribery or any conduct that may be interpreted as bribery is prohibited in all COESA activities, including, but not limited to, the offer or promise of undue advantage.

#### 5. GENERAL PROVISIONS


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### 5.1. Governance, Risk and Compliance Structure

- The Compliance Officer, with the support of COESA's Senior Management, is responsible for implementing and constantly improving COESA's Compliance Program, based on the COESA Code of Conduct, this Policy, SGAS and other operational rules and procedures, in addition to the guidelines of COESA's Compliance, Internal Audit and Data Protection Committee.
  - In line with the best international practices of corporate governance, integrity and compliance, COESA's Compliance Program was structured to prevent, detect and correct any irregularities and misconduct that may occur in the exercise of COESA's business activity.
  - COESA's Compliance Program is composed of 9 integrated measures and several instruments to prevent and detect any irregularities, such as, but not limited to: annual training, Annual Compliance Campaign, periodic communications, validation of new opportunities, Compliance forms and clauses, analysis and blocking of suppliers, COESA Ethics Line, continuous monitoring, internal audit, corporate governance rules, and other internal controls.
  - The Compliance Officer may also count on the assistance of Compliance Agents, who are employees responsible for assisting in the various forms of implementation and execution of COESA's Compliance Program.
- Among the instruments for the execution of the Compliance and SGAS Program, the COESA Ethics Line is a communication channel that must be used by employees, and also by third parties, to report any irregularities and misconduct in COESA's activities, including bribery.
- All COESA employees and partners, without exception, in the event that they are involved in the practice of any violation of this Policy or the SGAS, will be subject to the following sanctions, as applicable: warning, suspension and/or dismissal or termination of the contractual relationship with the supplier or partner.
- COESA also reserves the right to adopt the necessary legal measures to be compensated or indemnified for damage caused by any illegal act practiced by an employee or partner in violation of the guidelines of this Policy.
- In this way, Senior Management, through the Compliance, Internal Audit and Data Protection Committee and the Compliance Officer, encourages its employees and partners to use the means of communication of the COESA Ethics Line to file complaints of irregularities, complaints and/or request clarification on the content and application of COESA's Compliance Program and Anti-Bribery Management System.
- The COESA Ethics Line can be accessed by telephone, electronic messages over the internet, electronic messages by e-mail or by PO Box. All information about the COESA Ethics Line is available at: <https://www.linhaetica.com.br/etica/coesa>.
- Under the terms of the Code of Conduct, the Compliance and Anti-Bribery Policies, it is the commitment of COESA's Senior Management to ensure that no employee or partner suffers any type of retaliation, sanction or embarrassment due to complaints made in good faith through the COESA Ethics Line. All information on the COESA Ethics Line is confidential and its internal procedures have been designed to ensure the safety and integrity of COESA employees, without any type of exposure.

### 5.2. Anti-corruption guidelines


- Any form of corruption and fraud, including bribery, is prohibited in all COESA activities.
  - All COESA employees are prohibited from performing acts that, under the terms of Law No. 12,846/2013 (Brazilian Anti-Corruption Law), are harmful to the public administration, national or foreign, such as:
    - ✓ Promise, offer or give, directly or indirectly, an undue advantage to a public official, or to a third person related to him/her;
    - ✓ Financing or sponsoring the practice of illegal acts;
    - ✓ Using an intermediary individual or legal entity to hide or disguise their real interests or the identity of the beneficiaries of the acts performed;
    - ✓ Frustrate or rig bids, through adjustments or combinations against fair competition;
    - ✓ Fraudulently obtaining an undue advantage or benefit, modifications or extensions of contracts entered into with the public administration;
    - ✓ Manipulating or defrauding the economic and financial balance of contracts entered into with the public administration;

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- ✓ Hindering, directly or indirectly, the investigation and inspection activity of the public administration.
- For the purposes of this Policy, undue advantage should be understood as any type of favor, in monetary value or not, even if intangible, to which a person, individual or legal entity, is not entitled. Thus, it is forbidden to offer goods, gifts, gifts, advantages or services to public officials or politically exposed persons with the intention of obtaining any benefit in return, in disagreement with the provisions of this Policy, the Anti-Bribery Policy and the NI Internal Rule. **GOV.103 - Gifts, Entertainment and Other Expenses.**
- It is forbidden not only to deliver goods of patrimonial value, but also any other object that is of interest to any third party, whether a public official, politically exposed person or collaborator of a private entity. It is also forbidden to offer any advantages and services, such as offering employment, meals, travel, "odd jobs" and solving problems of any nature, with the aim of obtaining an undue advantage.
- It is not recommended that COESA employees offer gifts to public agents, even if as a result of friendship ties. Situations of conflict of interest must be avoided and will be subject to the sanctions provided for in the COESA Code of Conduct.
- It is prohibited, in all COESA's activities, the practice of acts of unfair competition, with the objective of using fraudulent means to divert or eliminate, for one's own benefit or that of others, free competition. The formation of a cartel between companies for price fixing, division of clientele or markets of operation is a form of unfair competition unacceptable by the standards and principles of COESA.
- In the exercise of COESA's activities, it is forbidden to practice acts that aim to conceal or disguise the nature, origin, location, disposition, movement or ownership of goods, rights or values deriving, directly or indirectly, from a criminal offense. Any form of money laundering is strictly prohibited at COESA, under penalty of internal and legal sanctions. É proibido o tráfico de influência em qualquer tipo de atividade da COESA, com a intenção de solicitar, exigir, cobrar ou obter, para si ou para outrem, vantagem ou promessa de vantagem, a pretexto de influir em ato praticado por agente público no exercício da função.
- It is the duty of all COESA employees to report acts that are in disagreement with this Policy. COESA encourages the use of the COESA Ethics Line to receive complaints in case of misconduct by COESA employees or by any third parties, partners or suppliers of COESA.
  - In the event of receiving a complaint or internal investigation, identifying sufficient evidence of the involvement of a COESA employee in the practice of an act harmful to the integrity of competition, public administration or third parties, the following precautionary measures may be taken:
    - ✓ Immediate stoppage, when possible, of the harmful act, with express communication to the Chief Executive Officer;
    - ✓ Suspension of contracting or blocking of any supplier or service provider that is involved with the harmful act;
    - ✓ Removal or suspension of the employee allegedly involved until the necessary clarifications are completed; or
    - ✓ Hiring of an external investigation (outsourced) to investigate the evidence found by the internal investigation.
- If a public official, a politically exposed person or any third party requests the COESA employee to deliver an undue advantage, the employee must inform him or her that such conduct is not part of the company's policy and refuse to practice it. Then, the employee must report this fact to the Compliance, Internal Audit and Data Protection Committee, the Compliance Officer or even through the COESA Ethics Line, to take the appropriate actions.

### 5.3. Guidelines for the defense of competition

- Competition and anti-corruption legislation, both in Brazil and in several other countries, prohibits any and all agreements, discussions, contacts or interactions between competitors that have as their objective or result, actual or potential, of:
  - Fixing or alignment of prices or commercial conditions;
  - Division of customers or territories;
  - Non-aggression pacts, boycotts, exclusion of competitors or other market agents;
  - Exchange of any Competitively Sensitive Information;
  - Any other conduct coordinated with a competitor that may interfere with the way COESA operates in the market.


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- Thus, any type of interaction, discussion, contact, or understanding of conducts that may imply possible violations of antitrust and anti-corruption legislation is prohibited.
- Additionally, any and all agreements, discussions or understandings (verbal or written) with competitors, directly or indirectly, that may interfere with or influence the result of public or private bids, held in Brazil or abroad, are prohibited, including, but not limited to, the following practices:
  - Adjustment of values or terms or conditions of proposals or bids;
  - Division of a set of bids or lots of a bid; non-attendance at bidding or withdrawal of a proposal formulated;
  - Non-participation in bids or withdrawal of proposals, including for the purpose of subcontracting by the winners;
  - Submission of "pro forma" proposals, that is, proposals with purposely high or formally inadequate prices, aiming at their disqualification; and
  - Combination of rotations with competitors, so that they alternate between the winners of the bids.
- Notwithstanding the limitations mentioned above, it is lawful for COESA, in a totally independent manner, to eventually decide not to participate in a certain bidding process or to give up in a justified manner a proposal already formulated within the scope of a bidding.
- Acts of Economic Concentration between companies that meet certain criteria of revenue or market share must be approved by the competition authorities even before such operations are implemented. In such countries, including Brazil, it is prohibited to act as if the transaction has already been completed until final approval has been obtained from the competition authority responsible for the analysis.
- Thus, companies must continue to conduct their activities in a totally independent manner, not sharing or discussing Competitively Sensitive Information, in order to preserve the conditions of competition verified in the market before the transaction in question is concluded.
- The business legal department must be consulted prior to the execution of an Economic Merger Act, so that it can assess the need to obtain prior approval from any antitrust agency, in Brazil or abroad, and, if necessary, provide instructions for compliance with the applicable rules.

#### 5.4. Interaction with Public Entities

- Contracting with public entities is generally done through a bidding procedure, always respecting the guidelines for the defense of competition. The maintenance of informal contacts with public agents involved in a bidding procedure in which COESA is a participant or is interested in participating should be avoided.
- If the COESA employee is contacted by a public agent or politically exposed person, in the context of a public bid, he/she must inform him/her about COESA's policy of avoiding contacts in this situation. If the matter to be discussed is of a technical nature, the COESA employee must formally schedule a meeting with the public agent or politically exposed person, in which at least two (2) COESA employees must be present. The same procedure should be adopted in the context of contracts with the Government that are in force.
- The promise or delivery of any goods, provision of favors or services and concession of entertainment or travel to public agents involved in any way in a bidding procedure in which COESA is a participant or interested in participating is prohibited. In the case of a public agent or politically exposed person involved in a contract in force, the criteria established in the service provision contract and in the NI Standard must be observed. **GOV.103 - Gifts, Entertainment and Other Expenses.** The possibility of commercial travel, such as visits to construction sites, must comply with the criteria established in the aforementioned Standard.
- In the event of renegotiation of an administrative contract with the Government, COESA employees must discuss only technical and economic issues related to the contract. At least 2 (two) COESA employees must be present in the discussions/meetings. A COESA adota política de transparência e solicita aditivos de contratos apenas quando efetivamente necessário. O colaborador da COESA não tentará, por meio de aditivos ou outras modificações contratuais, obter vantagem econômica indevida, comercial ou pessoal.
- The bidding has a competitive nature by nature. It is forbidden for any COESA employee to maintain improper contacts with competitors participating in bids in which COESA is directly or indirectly involved, which aim to reduce, defraud, frustrate or end



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competition between competitors.


- The precepts of this Policy and the rules of COESA's Code of Conduct must also be observed in all contacts with public agents or politically exposed persons in the context of inspection or investigation procedures conducted by public entities, such as those of the Federal Revenue Service, IBAMA, CETESB, City Halls, among others. COESA employees must not hinder or intervene in the performance of public agents who are carrying out investigation or inspection activities.
- COESA employees who interact, in the exercise of their duties, with public agents of the Legislative Branch, the Judiciary, Notaries, Boards of Trade or any other body, must respect the procedures and rules applicable to their respective interactions. It is forbidden to adopt any unauthorized procedure or method to obtain documents or information of interest to COESA.
  - Any and all types of information obtained by COESA must comply with the rules of publicity and competition defense. Therefore, it is forbidden to offer any type of facilitation, "treat", meal, gift, gift or any other type of advantage, monetary or not, to obtain information or documents, even if they are not confidential.

### 5.5. Relationship with Third Parties

- It is forbidden to offer or promise an undue advantage indirectly, through third parties, such as brokers, consultants, suppliers, intermediaries or any other representatives of COESA, including partners, consortium members and business partners.
- COESA's employees must maintain a strictly professional relationship with third parties in general, whether they are representatives of COESA's partners, consortium members, investors or suppliers.
- The hiring of suppliers, consultants and service providers must comply with COESA's internal rules, including the **NI. SUP.083 - Purchases of Products, Goods and Contracting of Services**. All contracts must contain the collection of prices, the necessary experience of the professional, the Supplier Compliance Form (when applicable), the term of commitment to the COESA Code of Conduct, the anti-corruption and data protection clauses in the contract and the maintenance of evidence of the service provided, in addition to any and all instruments, audit (due diligence) or measure necessary and/or required in an internal rule to prevent the third party from practicing a misconduct for the benefit of COESA.
- It is the duty of COESA employees, in the professional relationship with a supplier, consultant or service provider, to require such third parties to respect the precepts of the COESA Code of Conduct. Employees must also encourage such third parties to incorporate ethics and integrity programs in the regular exercise of their respective business activities.
- If companies of the COESA Group participate in mergers, acquisitions, incorporations, joint ventures, consortia or corporate reorganizations, their employees must follow the highest ethical and legal standards, respecting the economic principles of the market and fair competition. The COESA employees responsible must carry out the risk assessments and mitigation procedures necessary to carry out this type of operation. The operations described in this clause will not be carried out with third parties that do not comply with COESA's fundamental principles and rules of conduct.
- In the event that a supplier, consultant or service provider fails to comply with the principles of the COESA Code of Conduct, the responsible employee must immediately inform the Compliance, Internal Audit and Data Protection Committee of such non-compliance, which will recommend the applicable sanctions for each case.

### 5.6. Conflicts of Interest

- COESA's employees are obliged to act in order to prevent or prevent any conflict of interest in the exercise of their professional activities in the company.
  - For the purposes of this Policy, conflict of interest should be understood as a situation generated by the confrontation between the personal interests of the employee and COESA, or between the interests of COESA and third parties, including public officials, that may compromise the social interest or improperly influence the performance of the employee's duties at COESA.
  - Among other situations, here are some examples of conflicts of interest: Dar ou prometer vantagem indevida a terceiro, incluindo o suborno, para que atue ou tome uma decisão em benefício da COESA;
    - ✓ Receive a gift or entertainment from any third party who is interested in a decision by the COESA employee;
    - ✓ Perform a function or disclose business information to a competitor of COESA;
    - ✓ Hire professionals, suppliers or service providers with whom they are related;
    - ✓ Use the position he/she holds at COESA to sell goods or services for personal purposes or to appropriate opportunities, commissions or favors for personal benefit, relatives or third parties;

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- ✓ Disclose confidential or strategic information of COESA to which it has access to third parties;
  - ✓ Internally carry out activities incompatible with the duties of the position they hold or in favor of third parties.
- When identifying a situation of conflict of interest, the COESA employee must immediately communicate this fact to his direct manager, informing him about the potential conflict. Then, he/she must abstain, absent himself from any discussion, decision or management of the situation of potential conflict, as well as refrain from influencing other employees, directly or indirectly, in the discussions, decisions or management of the situation of potential conflict.
  - In case of doubt about the existence of a conflict of interest in a given situation or about how to prevent or prevent a possible conflict, the employee should consult the Compliance Officer, through the available communication channels.
  - If aware, any employee may report to managers, or through the COESA Ethics Line, a situation of potential conflict of interest of other employees of the company, and no type of retaliation or embarrassment may occur in doing so.
  - Any COESA employee who does not communicate his or her potential conflict of interest in a given professional situation will have his or her conduct evaluated by the Compliance, Internal Audit and Data Protection Committee, and will be subject to the sanctions provided for in this Policy.
- Situations of conflicts of interest will be evaluated by the Compliance, Internal Audit and Data Protection Committee, which will issue guidance on how the employee should act, under the terms of the Code of Conduct and other COESA Internal Policies and Rules.
  - Employees who have a family or personal relationship with a public official with decision-making power within the scope of COESA's business must report this potential conflict of interest to the Compliance Officer, who will analyze the situation and submit it to the Compliance, Internal Audit and Data Protection Committee for evaluation.

#### 5.6. Points of Attention

- Some actions and situations in the exercise of professional activity may contain evidence of a possible misconduct. Therefore, COESA employees must carefully observe some points of attention to prevent a misconduct from occurring or immediately remedy any irregularity identified.
- The fact that any of the points of attention below occurs does not necessarily constitute the practice of an irregularity, but it is the responsibility of COESA's employee to seek, through the instruments of COESA's Compliance Program, the appropriate means to prevent, detect and remedy any misconduct. Below are some points of attention for COESA employees to make sure that they are practicing, by themselves or through third parties, an appropriate conduct:
  - Hiring of newly constituted companies;
  - the Contractor who does not have a website, professional history or reference for hiring;
  - Hiring a particular supplier, consultant or service provider at the request of a client;
  - Lack of clarity in the description of the contractual object of a contractor;
  - Offer or receipt of gifts or entertainment from professionals who are in the process of collecting prices at COESA;
  - Signing of several contractual amendments for the same contract;
  - Evidence of the service provided that is difficult to identify or measure;
  - Partnerships with companies in which it is not possible to identify the final beneficiary partner;
  - Contracts with excessive commissions or successes;
  - Excessively high value for the contracted service or supply, above the usual market price;
  - Payments in an individual's bank account or in a country other than where the service was provided or in places where the contractor does not operate;
  - Lack of proper formalization of the Compliance Form, the Commercial, Gift and Entertainment Representation Form and the Donations and Sponsorship Form.

#### 5.7. Sanctions

- Employees who fail to comply with the provisions of COESA's Policies and other internal rules and operational procedures, its Compliance Program or the obligations imposed by law, will be subject to the following sanctions provided for in COESA's Code

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of Conduct, according to the nature and severity of the infraction committed:

- Warning;
  - Suspension;
  - Dismissal or termination of the contractual relationship with the supplier or partner; and/or
  - Blocking of Suppliers.
- If it is identified that a contractor has not complied with the rules of this and other Policies, standards, procedures or the COESA Code of Conduct, it is up to the Compliance Officer and his team to request the blocking of suppliers. The immediate blocking, as soon as the irregularity is identified, must be requested by the Compliance Officer to prevent any irregularity from continuing to be practiced and to prevent COESA from continuing to maintain commercial relations with third parties who are not following its principles and values.
  - In addition to the sanctions provided for above, the Compliance Program may also send Compliance Recommendations to employees and their managers, with the objective of alerting about employee conduct, by action or omission, identified in a monitoring or audit procedure. In this case, the employee who received a Compliance Recommendation is obliged to interrupt, correct and/or prevent the identified conduct from occurring again, as the case may be, under penalty of receiving one of the sanctions described above.
  - After identifying or suspecting inappropriate conduct, the Compliance Officer and his team will carry out the verification of the facts and the analysis of the documents necessary to clarify the conduct. Then, a report on the investigation will be sent to the Compliance, Internal Audit and Data Protection Committee with clarifications on the investigation and with the recommendation of any sanctions to be applied to the employees and/or contractors involved. The Committee, in turn, will deliberate and decide whether or not it agrees with the recommended sanction and will send a recommendation for action to the Director responsible for the unit under review.


#### 5.8. Non-retaliation

- Under the terms of the Code of Conduct, COESA is committed to ensuring that no employee suffers any type of retaliation, sanction or embarrassment due to complaints made in good faith through the COESA Ethics Line. All information on the COESA Ethics Line is confidential and its internal procedures have been designed to ensure the safety and integrity of COESA employees, without any type of exposure.
  - It is the obligation of the Compliance Officer and his team to act at the highest levels of confidentiality and security, ensuring that no personal data of the whistleblower, when informed through the whistleblowing channels, is disclosed to any third parties, including directors, managers and other employees of COESA.
- Retaliation of any kind seriously undermines COESA's culture of integrity and transparency and is strictly prohibited. Therefore, any form of retaliation is prohibited, such as the practice of dismissal, removal, denial of merit raises or promotions, reduction of responsibilities.
- An employee who retaliates against another, at any hierarchical level, who has made a complaint in good faith through the Compliance communication channels, will be subject to the sanctions provided for in this Policy, including dismissal.
- If the employee suspects that he or she is suffering retaliation due to a complaint in good faith, he or she must report the fact to Compliance, through the available communication channels or to the Compliance Officer, who together with his or her team will analyze the report and the necessary investigations, in the same flow as an internal investigation process.

#### 5.9. Expectations Requested in Relation to COESA Employees

- Notwithstanding the principles and values of COESA set forth in its Code of Conduct, Senior Management requires and will demand that all COESA employees perform their function in the company in accordance with the following principles and standards of conduct:
  - Zero tolerance for corruption, including bribery, and fraud;
  - Professional conduct with transparency, honesty and responsibility;
  - Dissemination of the Compliance culture to all COESA employees, suppliers and partners;
  - Understanding of the strict liability of the legal entity and individual liability of the individual;
  - Compliance with internal rules and current legislation;



	Documented Information:	<b>POLITICS</b>	Process/ Unit:	Encoding:
	Title/ Subject:	<b>Compliance Policy</b>	<b>Compliance</b>	<b>POL.GOV.001</b>
			Version:	Publication:
			<b>002</b>	<b>18/05/2022</b>

- Request for verifications prior to contracting suppliers and business partners;
  - Record of evidence of the service provided;
  - Incentive for employees to access Compliance – **COHESIVE ETHICS LINE** – for complaints of misconduct;
  - Collaboration in the Compliance monitoring process;
- Maintenance of secrecy, confidentiality and non-retaliation guaranteed to all whistleblowers.

## 6. REFERENCES

- COESA's Code of Conduct.
- COESA's Anti-Bribery Policy.
- QHSE Policy.
- ABNT NBR ISO 37001:2017 Standard
- Internal Rules.
- Operational Procedures.

## 7. VERSION HISTORY:

- Version 001 - Elaborated in 31/01/2022
- Version 002 - Elaborated in 18/05/2022

## 8. PREPARATION/ REVISION:

Prepared by: **José Ernesto Campos Gonzalez – Compliance Officer**

Reviewed by: **Bruno Marques Fabres – Standards and Processes Management**

## 9. APPROVAL

**José Maria Magalhães de Azevedo – CEO**