



# INTEGRITY CODE

**COMEXPORT**



FORWARD

# FOREWORD

Comexport is the largest trading company in Brazil. With 50 years of experience in integrated services that improve import and export processes, the company anticipates trends and is constantly monitoring the challenges that the future may bring about for international trade.

Comexport is unique for its constant preoccupation with ethics and integrity, matters that have been present in its day-to-day routine from the beginning.

The primacy of integrity is a fundamental part of what we have achieved in this walk and was built up with the support and participation of our Employees, who assimilated and enriched our ethical culture.

It was with the effective participation of our Employees that many practices and conducts were being introduced and reverberated in our company. Even without any written rules, the perception of ethics as a vector of Comexport became a practice committed to the ideals of integrity, stimulating behaviors and acts concerned to the risk of non-conformity and, more than that, aimed at making Comexport a big and solid company also in its ethical values and corporative integrity.

That happens because, in a distinct initiative, we drafted and disclosed to all our Employees – and also suppliers and service providers, of whom we call for consent and adherence – our first Integrity Code. Fundamental as the repository of what we already highlighted in the practice of our activities, that Code has served to attempt – successful in its goals – to condense the norms and procedures aimed at a corporative integrity, many of them already effectively complied in our routines.

With this new Integrity Code, we move towards a new phase of our actions in favor of corporate integrity. This document sets forth the details of our new Integrity Program. Large and with greater details of policies and procedures, this Program was built up based on the current legislation and the recommendations of the organs and entities of stimulus to the integrity and combat to corruption.

Recognizing and rewarding the everyday efforts of our Employees towards the adoption of lawful behaviors, our Integrity Program – including the Integrity Code herein presented – was built, mainly, with the foundations of the conducts and practices which every one of our Employees already exercised.

Thus, we believe we are presenting a set of rules and procedures which, far beyond the mere replication of laws and regulations, also occupy the experience of all of us, we, who make Comexport every day.

And, with this Integrity Code, we maintain and strengthen the commitment of Comexport, their shareholders, managers and employees with the adoption of a full corporate culture. Also with this Code, we hope to disseminate among our suppliers and service providers the importance of adopting full posture in today's business environment.

We will continue shortening the borders to make everything closer, but we will also expand the boundaries of ethics and corporative integrity.

Let's move forward together!



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## PART I

# GENERAL RULES

**Article 1.** This Integrity Code ("Code") is part of the Integrity Program of Comexport Trading Comércio Exterior Ltda. ("Comexport" or "Company"). Its purpose is to guide all those who act on behalf of, or for Comexport, by establishing rules and procedures related to the adoption of ethical conducts.

§ **1st.** The Code was approved by the company's Board of Officers and will be registered in Notarial Office in order to provide its public acknowledgement, and of all its terms.

§ **2nd.** The Code's contents will be constantly revised, through the adoption of mechanisms for monitoring and revising the Integrity Program of Comexport.

§ **3rd.** It will be up to Comexport's Board of Officers to approve, in accordance with the company's Articles of Association, all amendments to the Code.

**Article 2.** Aiming to provide a better understanding of the provisions of the Code, a glossary will be attached in Annex I, with definitions of key terms and expressions used herein.



## APPLICABLE LEGISLATION

**Article 3.** The Code was drafted on the basis of current legislation, specially the following:

- a. Law 12.846/2013 – Anti-Corruption Law;
- b. Law 8.429/1992 – Law of Administrative Improbability;
- c. Decree-law 2.848/1940 – Brazilian Criminal Code;
- d. Law 12.813/2013 – Law on Conflict of Interests and Privileged Information;
- e. Law 8.666/1993 – Former Law of Public Bids and Contracts;
- f. Law 14.133/2021 – New Law of Public Bids and Contracts;
- g. Law 5.172/1966 – Brazilian Tax Code;
- h. Law 8.137/1990 – Crimes against the tax or economic systems or against consumption relationships;
- i. Law 12.529/2011 – Brazilian System of Competition Defense;
- j. Decree 11.129/2022 – Regulation of Law 12.846/2013;
- k. Ordinance CGU 909/2015 – Features the evaluation of integrity programs of legal persons.

**Sole paragraph.** A copy of the legislation mentioned in this article shall be shown as Annex II to the Code, and it is up to the Training and Learning Policy to consider the need of knowledge of this legislation, notably in relation to the acts and conducts inhibited therein, by all Employees.

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## SCOPE

**Article 4.** This Code shall be applicable to the following people:

- a. All of Comexport's employees (including its owners, officers, managers and employees); and
- b. Comexport's Related Third Parties, thus understood as the suppliers and service providers retained by the Company, as well as partners and potential partners in joint ventures on which Comexport will take part.



## SENIOR MANAGEMENT

**Article 5.** It will be up to the Senior Management of Comexport to reaffirm and commit to the effective deployment, monitoring, improvement and revising of the Program of Integrity of the Company, and, generally, with the dissemination of an honored corporate culture committed to ethics in personal relationships and business.

**Sole paragraph.** For the achievement of the duty provided in this article, the Senior Management shall adopt the following procedures, among others, set forth in the Code or legislation in force:

- I. To make public, in a clear and constant way, the commitment to the Integrity Program of the Company and, generally, with the corporative integrity, through:
  - a. Communications and institutional material of Comexport;
  - b. Interviews, notes or messages in any media and communication, spoken or digital;
  - c. Participation in corporate and institutional events focused on encouraging the ethics and integrity;
  - d. Acting in organizations or class associations;
  - e. Notes, messages or posts at the Comexport's website.
- II. To effectively participate in training and learning activities of integrity conducted by the Company, encouraging the participation of all Comexport's Employees;
- III. To allow the correct investigation and scrutiny of any information submitted to the Company's Integrity Hotline, and to protect any person who, acting in good faith, submits relevant information to the Hotline;
- IV. To implement, monitor, improve and revise the Integrity Program of Comexport, committing themselves to maintain this Program and the approval of the amendments in the Code, in accordance with the Company's Articles of Association;
- V. To promote the registry of the Code, making it public also by disclosing its norms at the Comexport website.





## PUBLICITY AND ACKNOWLEDGEMENT OF THE INTEGRITY CODE

**Article 6.** Aiming at a broad dissemination of this Code, a copy of its entire content – as well as any updates thereto – will be available at Comexport's website, as well as the internal network (intranet), which is also delivered to all those covered by its provisions, in the form of art. 4.

**Sole paragraph.** The Compliance Department shall provide a copy of the Integrity Code and of other documents that comprise the Integrity Program of the Company, upon request.

**Article 7.** After receiving a copy hereof, all Employees and all Related Third Parties shall sign the Integrity Code's "Term of Acknowledgement" (Annexes III and IV of the Code), in which they shall inform their acknowledgement and consent to the terms and conditions herein.



## PART II

# OPERATION



## ENVIRONMENT

**Article 8.** Comexport undertakes to observe the Brazilian environmental laws, and to adopt any measures that may minimize the environmental impact of its activities. Comexport will avoid or maintain at the lowest achievable level any impacts to the environment and to the health of its employees.

**§ 1st.** A Comexport incentiva o desenvolvimento e a difusão de tecnologias que respeitem o meio-ambiente, e espera (nos termos do artigo 4º) que os Terceiros Relacionados com a Comexport melhorem continuamente o desempenho ambiental de seus produtos e serviços, estabelecendo metas e monitorando os indicadores de desempenho ambiental.

**§ 2nd.** Comexport will adopt specific measures in order to: (i) reduce the amount of waste that may result from its activities; (ii) implement a recycling management system (and perform an adequate disposal of non-recyclable items, as the case may be); (iii) minimize carbon emissions that may represent an environmental or health risk; and (iv) promote a reasonable policy of water use in its establishments (and the reuse of water, whenever possible).

**§ 3nd.** Comexport will implement specific plans in its Automotive Distribution Centers (which will establish goals related to reduction of carbon emissions and proper use of water) and will continuously monitor its environmental performance.



## HUMAN RESOURCES

**Article 9.** Comexport undertakes to fully observe the laws applicable to the health and safety of its Employees, with the promotion of adequate and sustainable working conditions.

§ **1st.** No employee or potential employee will receive discriminatory treatment or any form of harassment, intimidation or any other improper conduct as a result of personality, race, skin color, ethnic origin, nationality, social position, age, religion, gender identity, sexual orientation, personal aesthetic, physical condition, marital status, opinion, political belief or any other factor of individual identity. The freedom of speech and association (including to professional associations or unions).

§ **2nd.** The retaining of all of Comexport's employees is formalized by means of written employment agreements, which reflect the existing legal requirements and, as the case may be, the conditions established in the Workers' Collective Agreement, in connection with working hours, overtime, compensation, etc.

§ **3º.** Comexport strongly condemns and will not tolerate any form of child labor, forced labor, human traffic or modern forms of slavery. This rule is also applicable to Comexport's Employees and Related Third Parties.

**Article 10.** The selection and recruitment of professionals will comply with Comexport's Human Resources policies, and, with regards to the Integrity Program, the following guidelines shall be observed:

§ **1st.** Every new employee shall sign the "Term of Acknowledgement" (Annex III), as a condition for such person's retaining.

§ **2nd.** The indication and selection of professionals appointed by Public Officials, as a condition for the granting of any benefits to Comexport, is strictly forbidden.

§ **3rd.** Comexport's HR shall verify, throughout the application process, if the applicant holds or has held an employment in the Public Administration, especially with decision-making power or influence in matters of interest to Comexport; if the result of such verification is positive, the person in charge of the selection process shall:

- I. Consult the Compliance Department in order to evaluate a possible incompatibility with law 12.813/2013, which would prevent such applicant's retaining; and
- II. Should there be no incompatibility as provided above, HR shall ask the applicant to execute, together with the employment documents, a "Term of Absence of Restrictions, contained in Annex V of the Code.

**§ 4th.** Comexport is prohibited from retaining youngsters under the age of 18, except as a apprentice, as authorized by law.

**§ 5th.** In the selection for functions of greater exposure, especially those that involve direct contact with Public Officials, the Compliance Department may require a background check of the applicants, in addition to the previous record check and professional references that shall be conducted by Human Resources.

**Article 11.** Human Resources shall act in constant interaction with the Compliance Department in order to:

- a. Articulate integrated actions of mutual interest;
- b. Collect and forward opinions, complaints and suggestions related to the Integrity Program;
- c. Assist the organization of integrity training and recycling.

**Article 12.** Employees are prevented from using the company's telephones, data servers, emails or any other communication or IT equipment, to establish any type of communication that violates or fails to comply with the provisions hereof.

**§ 1st.** The use of Comexport' e-mail address, IT equipment and servers shall be exclusive to professional matters and matters related to Comexport's activities. The use for personal matters is prohibited;

**§ 2nd.** The Employees shall keep a respectful behavior in the communication made in the electronic medias, including, but not limited to, social media, blogs and comments on websites, the offensive behavior being prohibited in relation to Comexport and their clients;



## RETAINING THIRD PARTIES

**Article 13.** When retaining third parties, Comexport's employees will follow the Policy for Retaining Third Parties, drawn up by the Committee of Integrity and approved by the Senior Management, from the general norms of the Code, and, specifically, those provided in the articles of this Chapter.

**Article 14.** Prior to Comexport's retaining new Related Third Parties (which have no previous contracts with Comexport), the Compliance Department shall (i) perform a thorough background check and (ii) verify the effective exercise of the activity for which such Related Third Party is being contracted.

**§ 1st.** The Compliance Department uses a specific software to run the background check, which consults hundreds of sources in order to find negative registries in the name of each Related Third Party. The software is focused on finding reputational registries, involving violation to anticorruption laws; environmental damages; slavery; money laundering; breach of labor laws; etc.

**Article 15.** The Compliance Department shall prepare a report with the result of the background check of each Related Third Party, in which it shall indicate occurrences that may represent risks to Comexport's integrity or reputation.

**§1st.** The Compliance Department may provide three types of recommendation:

- a. That Comexport retains the Third Party; or
- b. That the retaining process be suspended until further investigation; or
- c. That Comexport does not retain the Third Party.

**§ 2nd.** The Compliance Department shall forward the background check report to the person responsible for retaining such Related Third Party, and, depending on the type of recommendation, such person shall ask the Related Third Party to submit further documents and information in order to clarify the occurrences indicated in the report. The person may also present reasons justifying such Third Party's retaining, which will be appreciated by the Compliance Department for a possible review of the previous recommendation.

- I. If the Compliance Department does not review its recommendation for non-contracting, the responsible person shall select another Related Third Party, and the background check shall be carried out again.

- II. The Compliance Department may review its recommendation if it considers the information presented by the person as reasonable, upon demonstration of elements which attest the mitigation of risk to the integrity of Comexport. The Compliance Department shall also take into consideration the adoption, by the Third Party, of mitigation measures or remedy of occurrences pointed out by the background check.
- III. In the event of a negative recommendation to an exclusive Third Party (defined as those who are the only ones capable of delivering a product or service to Comexport, either because they have exclusivity in the supply, or because they are the only ones with commercial conditions to do so), the person in charge of contracting shall forward evidence of this condition, such as:
  - a. certificate provided by the body of registry of commerce, by the Syndicate, Federation or Employers Confederation, or, even, for equivalent entities;
  - b. price quotation with at least two other Related Third Parties;
  - c. technical justification that appoints primacy and adequacy of the provided good or service by the Related Third Party taken as exclusive.

**Article 16.** The Related Third Parties shall be required to deliver:

- I. the Term of Acknowledgement, Adhesion and Liability, provided in Annex IV; and
- II. the Statement of Absence of Restrictions, provided in Annex VI, on the possible relationship, whether as employee, partner, service provider, agent or any other direct or indirect link, with whoever holds or has held position or employment in Public Administration, which characterizes a conflict of interest situation, according to Law 12,813 / 2013 or any other legal restrictions that condition the contracting of holders or former holders of position or employment in the Public Administration.

**Article 17.** The contracting of Related Third Parties shall be quoted in accordance with market parameters.

**§ 1st.** In the event of quotations that are higher than standard market values, the person in charge of retaining the Third Party shall justify the additional value and demonstrate the actual expenses incurred by the Related Third Party in its contract with Comexport;

§ 2nd. The contracts and other documents entered by Comexport and the Related Third Parties shall detail the scope of the delivery / service and the corresponding compensation. No extra compensation shall be due (if not expressly provided in a written document).

§ 3rd. Payments to Third Parties shall be made in accordance with the agreements. The Third Party shall issue an invoice ("nota fiscal"), as provided by law, which shall describe the services rendered / products delivered. There will be no third-party intermediaries, except if authorized by the law or if such is an usual practice in the specific performance of that contract.



## FINANCIAL ASPECTS

**Article 18.** Comexport does not make or receive payments in cash. All payments related to Comexport's activities or businesses shall be made or received by means of wire transfers and shall be based on a duly formalized written document, issued in accordance with the legal requirements applicable to such payment (for example: invoice, commercial agreement, services agreement, etc).

**Article 19.** Among other measures to avoid money laundering, Comexport shall: (i) identify and keep updated files on its clients; (ii) keep accurate records of its operations; and (iii) adopt internal controls that are adequate to the amount and volume of its operations.



## ACCOUNTING RECORDS AND FINANCIAL STATEMENTS

**Article 20.** The accounting records of Comexport shall completely and accurately reflect the transactions made, so that any receipt of revenue or expenditure carried out, in costs, expenses or investments, is duly registered, according the current accounting norms.

**Article 21.** The financial statements of Comexport will always be audited by external auditors and shall be published annually.

**Article 22.** In the event of doubts about the accounting records and financial statements, the Integrity Committee may be heard, having the prerogative, regardless the request of the responsible sector, to request clarifications from those responsible for the accounting records and preparation of the financial statements.

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## TAX ACCOUNTABILITY

**Article 23.** Comexport has a specialized tax consulting team, which is responsible for receiving and addressing tax-related queries from other areas of the Company, and for implementing the necessary tax planning in the Company's operations.

**Article 24.** The tax consulting team shall issue opinions on the alternatives of tax framework of a particular operation, according to the following conditions:

- I. Under no circumstances shall the tax consulting team recommend a framework or procedure that expressly goes against a legal provision or regulation;
- II. the opinion shall always comply the current legislation, relying on interpretation of legal or regulatory framework, which shall be expressly mentioned;
- III. wherever possible, the opinion shall be based on precedents of the Brazilian Courts and administrative bodies (Administrative Council of Tax Appeals, contributors councils, etc.).

**§1st.** After receiving the tax consulting team's opinion, the person responsible for the operation shall:

- I. follow the entire recommendation (which may include not carrying out the operation if it is contrary to the tax legislation); or
- II. fully or partially disagree with the opinion, in which case the tax consulting team shall request an external technical or legal consultancy.

**§ 2nd.** If the external legal opinion ratifies the conclusions of the tax consulting team, the responsible party for the operation shall fully comply with such opinion.



**§ 3rd.** If the external legal opinion amends the conclusions of the tax consulting team, the responsible party for the operation may follow the conclusions of the external opinion.

**Article 25.** The tax consulting team shall provide annual trainings on tax law and tax aspects of Comexport's operations.

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## INFORMATION MANAGEMENT

**Article 26.** All documents and information related to the Company and to the Company's businesses shall be properly registered and filed, preferably in digital media, during the minimum terms specified henceforth:

- I. Documents concerning any relationship between Comexport and the Public Administration, including, but not limited to, the extracts of meetings and appointments with public officials, participation in Public Tenders, concluded contracts, audit procedures, procedures related to collection and payment of taxes and licensing procedures or obtaining administrative authorizations or permits: indefinite term;
- II. Accounting registers and financial statements, and their respective reports of audits: 05 (five) years;
- III. Proof of calculation and payment of taxes: 05 (five) years;
- IV. Labor Records: 05 (five) years;
- V. Contracts (and related documents) concluded with Related Third Parties, except those related to the rendering of services related to obtaining licenses or the activities of customs clearance: 05 (five) years;
- VI. Contracts (and related documents) concluded with Related Third Parties, related to the rendering of services concerning the obtaining of licenses or activities of customs clearance: 10 (ten) years;
- VII. The record of e-mails, letters, official letters or any form of written communication, saved those referred in sections I and VI, which will comply the same deadlines provided: 02 (two) years.

**Sole paragraph.** At the discretion of the Senior Management or the Integrity Committee, the deadlines above may be extended to specific documents, records and information.

**Article 27.** In the contracts and equivalent instruments concluded by Comexport, it is up to the respective account manager to register and put in writing:

- a. the contract (or equivalent document);
- b. communications with the other contracting party(ies) related to: renegotiation of contracting conditions, information of non-compliance with the obligations, establishment of tardiness, application of contractual penalties, payment of compensation and contract termination; and
- c. proof of delivery of the contracted scope.

**Article 28.** The confidential information of Comexport, its business, customers, suppliers, commercial partners or Related Third Parties shall be protected. No one shall be authorized to use such information, except due to an express legal requirement, judicial decision, or upon Comexport's authorization.

§ 1st. The personal data of Comexport's Employees are also confidential information, and it is up to those who have access to these data the obligation to keep them private and secure;

§ 2nd. The restriction of the previous paragraph does not reach the dissemination of holders of Senior Management positions of the Company in official communication of Comexport, especially at the website;

§ 3rd. Any breaches of the duty of confidentiality provided in this article shall be immediately reported to the Integrity Committee.

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## OPERATIONS

**Article 29.** Comexport concentrates its activities on the following operating modalities:

- I. Purchase and sale by order of a Third Party ("Compra e Venda por Encomenda").
- II. Import on behalf of third parties ("Importação por Conta e Ordem de Terceiros").
- III. Business Process Outsourcing – BPO.
- IV. Import and distribution in Comexport's name.

§ 1st. Each one of these modalities is subjected to specific regulations and is characterized by proper elements, which shall be understood by all employees directly involved in the business and provision of services in each of these modalities.

§ 2nd. All operations to be carried out by Comexport shall be duly formalized by means of an agreement (and any other necessary documents). Operations shall issue specific guidelines and instruct the clients about all activities to be carried out in connection with each operation.



## INTERFACE WITH THE PUBLIC ADMINISTRATION

**Article 30.** Any interactions between Comexport, its Employees and the Public Administration shall be regulated by this Chapter and the Anti-corruption Policy, an inherent part of the Integrity Program of the Company.

**Sole paragraph.** These are examples of interactions with the Public Administration:

- a. participation in Public Tenders;
- b. the performance of contracts;
- c. the payment of taxes;
- d. the submission to the surveillance performed by the Public Administration; and
- e. obtaining licenses, authorizations, permits and certificates.

**Article 31.** When interacting with the Public Administration, Comexport's employees are strictly prohibited from performing any payments not provided by law or regulation, whether or not such payments result in a benefit to Comexport or to third parties.

§1st. Comexport's employees are also strictly prohibited from promising, offering or giving, directly or indirectly, any unfair advantage to the Public Official, or the person – natural or legal – related to it.

§ 2nd. The concept of undue payment set forth in this section encompasses any amount that may have been requested by a Public Official as a matter of facilitation or emergency rate, not provided by law or general regulation,

with the purpose of speeding up the completion of administrative processes, including obtaining licenses, authorizations, certificates and permits.

**Article 32.** Each and every communication with Public Officials, within the context of the activities or in the interest, direct or indirect, of Comexport, shall be formalized and recorded for subsequent control.

**§ 1st.** When regulated by law or regulation, the form or procedure of contacting or communicating with a public official shall be strictly observed Comexport's employees or Related Third Parties acting on behalf of the Company.

**§ 2nd.** In communicating with Public Officials, the Employee or Related Third Party acting on behalf of Comexport shall:

- I. choose, if possible, a face-to-face or virtual meeting (rather than a telephone conversation), and request the meeting formally through the existent institutional channels or procedures;
- II. adopt the communication by telephone or by e-mail only when provided by law, regulation or administrative act (public notice, license, certificate, etc.), in emergency situations or for mere forwarding or receiving procedural requests, related to existing processes;
- III. register, in its schedule, the event of the meeting or contact, with information related to the matter discussed and all participants attending the meeting;
- IV. prepare extracts from meetings or contacts carried out, according to the model set out in Annex VII, which shall be filed by the Compliance Department;
- V. be accompanied by another Employee, whenever economically and technically possible, in strategically relevant meetings;
- VI. Related Third Parties acting on behalf of Comexport shall promote communication of the liable Employee whenever a meeting is requested by the Public Official or when performed communication by this, directly to the Related Third Party;
- VII. conduct meetings at the official buildings of the entity or body of the Public Administration, or at Comexport's offices, or, in the case of telephone contacts or by e-mail, carry them out in corporate lines and servers.

**Article 33.** Comexport's Employees or Related Third Parties acting on behalf of Comexport shall not hinder the activities involved in the examination or

audit carried out by the Public Administration, or to intervene improperly in its performance, provided, however, that guarantees and legal protections aimed at preventing excesses practiced by Public Officials shall be observed.

**Sole paragraph.** The Compliance Department will be informed of all audit and investigation processes promoted by the Public Administration. In those processes related to the investigation of a possible behavior forbidden by Law n. 12.846 / 2013, the Compliance Department will be responsible for interfacing with the relevant Public Officials.

**Article 34.** Comexport's participation in public tenders and the implementation of administrative contracts concluded by it shall strictly comply with the current legislation, especially Laws 8.666/1993, 14.133/2021 and 12.846/2013.

**§ 1st.** Comexport's Employees and Related Parties shall not adopt any behaviors that may frustrate or defraud the competitive nature of Public Tenders procedures, especially those that involve an illegal agreement between private persons, or between these and public officials.

**§ 2nd.** The following conditions shall be observed if Comexport decides to establish a consortium or association with another company in order to participate in public tenders:

- I. Comexport shall deliver a copy hereof to the consortium members, requiring, as a condition for the formation of the consortium, the signature of the Term in Annex IV or proof that the consortium participant has an Integrity Program;
- II. Comexport will be not constitute consortiums with companies that are included in the National Registry of Inapt and Suspended Companies (CEIS), or in the National Registry of Punished Companies (CENP);
- III. The instruments of commitment to formation and final selection of the consortium shall provide, in addition:
  - a. The statement of commitment of consortium members to comply with the provisions of current legislation, including of Laws 8.666/1993, 14.133/2021 e 12.846/2013, refusing expressly the practice of fraud and corruption;
  - b. The obligation of communication in the event of fraudulent acts or corruption committed by another consortium member;
  - c. The specific liability of the consortium member which commit fraudulent or corruption acts, including with the exclusion from the

consortium and obligation to reimburse for any losses and damages caused to other consortium members because of its misconduct.

**Article 35.** In performing agreements with the Public Administration, Comexport – or the consortium integrated by it – shall comply with the original terms of the agreement and shall respect the specific legal and contractual provisions that authorize and discipline amendments to the agreement.

**§ 1st.** The Compliance Department shall review and proposals for amendment of agreements with the Public Administration, whether or not arising from the need to recompose the economic-financial equilibrium of the agreement.

**§ 2nd.** At the discretion of the Integrity Committee, external, technical or legal advice may be requested as to the legality and adequacy of the intended amendment and the execution thereof.

**§ 3rd.** The data on administrative contracts performed by Comexport shall be forwarded to the Integrity Committee, which will promote their registry and storage for an indefinite period, as provided herein.

**§ 4th.** When subcontracted in administrative contracts executed by third parties, Comexport shall observe, where applicable, the provisions herein.

**Article 36.** Comexport has a team dedicated to activities related to customs clearance of imported merchandise.

**Article 37.** The customs clearance team is responsible for analyzing the legal requirements related to licenses, authorizations, permits, certificates and other documents required by the administrative authorities for the release of imported merchandise.

**Article 38.** The customs clearance team will be responsible for executing the necessary procedures for nationalization of the goods imported by Comexport.

**§ 1st.** When interfacing with Public Officials, the customs clearance team shall comply with the following guidelines:

- I. To immediately refuse any invitations, insinuations, indications, made by Public Officials or related third parties, to hold appointments in places outside the buildings of the Public Administration or Comexport's offices;
- II. To immediately notify the Compliance Department of any obstacles or abnormal delays unlawfully caused by the Public Official.



### PART III

# EFFECTIVENESS OF THE INTEGRITY PROGRAM

**Article 39.** In order to ensure the effectiveness of the Integrity Program, Comexport undertakes to take the following measures and actions:

- I. To provide constant training on the Integrity Program, according to the "Integrity Learning Policy";
- II. To continuously monitor the comprehension and performance of the Integrity Program;
- III. To review, from time to time, the Integrity Code, as well as the policies, manuals, rules and procedures that are part of the Integrity Program;
- IV. To appoint an Integrity Committee, provided in the Company's Articles of Association; and
- V. To apply disciplinary measures, when required, provided that any person shall be entitled to present a prior defense.



## TRAINING AND LEARNING

**Article 40.** In order to ensure proper comprehension and effectiveness of the Integrity Program, the Compliance Department, with the support and guidance of the Senior Management, will be responsible for providing constant training, which may include online courses and seminars, Q&A sessions, learning material and a permanent channel for clarification.

**Article 41.** After each training or learning activity, a test or equivalent performance evaluation instrument shall be applied and answered by all the participants.

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## MONITORING

**Article 42.** The Compliance Department will constantly monitor the Integrity Program, aiming to identify and correct points of weakness and to ensure the effectiveness of the norms and procedures provided therein.

**Sole paragraph.** In order to monitor the Integrity Program, the Compliance Department may adopt any or all of the following actions:

- I. The Integrity Hotline, from which the Compliance Department shall collect, analyze and address the complaints, suggestions and questions submitted by Employees or third parties;
- II. Evaluation surveys, carried out with the Employees and Related Third Parties;
- III. Evaluation of the training sessions; etc

**Article 43.** All communications and complaints made through the Integrity Hotline shall be registered by the Compliance Department, which shall evaluate and address the contents of each communication.

**Sole paragraph.** The registration and control of communications and complaints submitted to the Integrity Hotline will lead to the identification of nonconformity risks and concerns (taking into consideration the repetition of certain subjects). After analyzing such information, the Compliance Department may decide to adopt the following measures:

- I. To conduct specific training to address recurring doubts; and



- II. To review the Integrity Code and the Policies and manuals of the Integrity Program, either to make them more comprehensible or to provide preventive and mitigating measures for identified risks.

**Article 44.** Any complaints related to acts or behaviors that may be against the law or against the Integrity Program shall be addressed to the Compliance Department.

**§ 1st.** The complaints mentioned herein may be formalized: (i) by telephone: 0800 400 3333; (ii) by WhatsApp: (11) 9 5271 1924; (iii) by accessing the system: <http://comexport.legaletica.com.br>; (iv) by e-mail: [comexport@legaletica.com.br](mailto:comexport@legaletica.com.br). Any such complaints may be addressed anonymously (but the person submitting the complaint may decide to identify himself / herself).

**§ 2nd.** In cases in which the person providing the complaint is identified, the Compliance Department shall keep the person's identity confidential, and shall only disclose the complaint's origin should it be paramount to the investigation (to ensure compliance with paragraph 3 of this article, or to identify a person acting in bad faith).

**§ 3rd.** Comexport and the Compliance Department shall guarantee protection against retaliation to a person acting in good faith under the provisions herein.

**Article 45.** The analysis of each complaint submitted to the Integrity Hotline shall be conducted by the Compliance Department, which will be responsible for conducting investigations that are necessary to prove the alleged situation.

**§ 1st.** The procedure for evaluation of complaints shall be formalized in writing. Any non-written acts (such as meetings, calls, etc.) shall be reduced to writing;

**§ 2nd.** The accused person is ensured the due process of law;

**§ 3rd.** The evaluation shall be concluded in up to 90 (ninety) days. During such period, the Compliance Department shall obtain statements from the parties involved, and complete the evaluation. The term may be extended should the Compliance Department find it necessary due to the complexity of the case.

**§ 4th.** The Senior Management undertakes not to interfere unduly in the conduct of the verification procedures, and, still, undertakes to cooperate with the Integrity Committee in the necessary providences, assuring its autonomy and authority;

**§ 5th.** Without prejudice to the regular evaluation procedure, the Compliance Department shall, upon receipt of a complaint and with the support of the Senior Management, take measures for:

- I. the prompt interruption of any irregularities or breaches referred to in the complaint, and
- II. remediation of any possible damages caused by such irregularities or breaches.

**Article 46.** The Compliance Department shall, at the end of the investigation procedure, prepare a full report, with a detailed description of the investigated acts / behaviors and the proofs collected in connection therewith, including all measures assumed in the course of the procedure.

**Sole paragraph.** In the report, the Compliance Department may, based on the facts and evidence investigated:

- I. Recommend the filing of the complaint.
- II. Declare the possible bad faith of the denouncer, if identified; or
- III. Recommend the application of disciplinary measures provided in this Code, with clear identification of those involved and of their participation in the occurrence of the illicit act.

**Article 47.** Employees and Related Third Parties shall be entitled to self-report, which may result in the execution of a Collaboration Agreement, which shall provide:

- I. A detailed description of the facts relating to the illicit act / behavior;
- II. An indication of participation of third parties, if any, with the exact contribution of each one of them to committing the illicit;
- III. the measures to compensate damages derived from the illicit act, including a possible return of values.

**Sole paragraph.** A Collaboration Agreement shall not be executed with anyone who has already previously done it.



## REVISING THE INTEGRITY PROGRAM

**Article 48.** In order to ensure that the Integrity Program is up-to-date and effective, the Compliance Department shall constantly revise the Integrity Code, as well as the policies, manuals and procedures related thereto, in order to properly address the risks to which Comexport is exposed, and any amendments to the laws and regulations in connection therewith.

**Article 49.** The Compliance Department shall be responsible for revising the Integrity Program, and, in doing so, may promote internal discussions and collect the thoughts and opinions of those who are subject to the provisions herein.

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## DISCIPLINARY MEASURES AND INVESTIGATION PROCEDURE

**Article 50.** Breaches to the provisions of the Integrity Code may entail the application of the following disciplinary measures:

- I. In case of Comexport's shareholders:
  - a. Payment of indemnification related to damages and losses caused to the Company due to the breach committed;
  - b. Termination ad referendum of the Company, upon payment of the amount of its participation (according to the provisions of the Company's corporate documents), from which the amount of any indemnity owed to the Company shall be discounted (as per item "a" above).
- II. In case of the Employees:
  - a. Informal warning notice applied by the Ethics Committee, without registration in the Employee's professional records;
  - b. Formal warning notice applied by the Ethics Committee, with registration in the Employee's professional record;
  - c. Loss of bonuses, participation in the company's profits ("PLR") or similar payments set forth in the Company's compensation policy;
  - d. Dismissal with legal cause, in accordance with the applicable legislation.

**III.** in case of the Related Third Parties:

- a.** Application of fines or penalties set forth in the agreement(s) executed between Comexport and such third party;
- b.** Termination of the agreement(s) with Comexport (and no indemnification shall be due to the Related Third Party in such case);
- c.** Prohibition of being retained by Comexport for at least 2 (two) years after each event of breach hereof;
- d.** Payment of indemnity for damages caused to the Comexport by virtue of the breach committed.

**Article 51.** The application of disciplinary measures will be promoted by Comexport's shareholders (represented, in such act, by the Company's President and Executive Vice-Presidents), based on the report prepared by the Integrity Committee. The Committee's conclusions may be merely confirmed, should the shareholders fully agree with such conclusions.

**§ 1st.** When the investigation process confirms that the investigated person committed a crime, as expressly provided in Brazilian law, the Compliance Department shall –supported by a legal opinion and with the consent of the Senior Management – communicate the fact to the competent authorities;

**§ 2nd.** When applied to Employees, disciplinary measures shall comply, where applicable, the labor legislation;

**§ 3rd.** The application of disciplinary measures will always be preceded by the right of defense and of the contradictory proceedings by the accused person.

**Article 52.** Should the report produced at the end of the investigation conclude that there has been a violation hereof, the Integrity Committee shall determine the disciplinary measure to be applied. The following criteria shall be observed:

- I.** The breach will be considered of low gravity should it result from an involuntary behavior, which may be remedied or excused, and which shall not benefit the offender;
- II.** The breach will be considered of medium gravity severity should it result from a voluntary behavior, which, however, may be remedied, and provided that such behavior has been carried out for the first time by the offender, without bringing any benefit or advantage;

III. The breach will be considered of high gravity when one of the following factors is present:

- a. the offender has acted in bad faith;
- b. the breach directly or indirectly benefits the offender;
- d. the breach is not the offender's first breach (in the case of a medium gravity breach);
- d. the offender's behavior has damaged Comexport's image;
- e. the offender has caused an economic prejudice to Comexport or third parties;
- f. the breach provokes great harm because it expressly constitutes a crime as provided in the relevant legislation, notably Decree-Law no. 2848/1940, Law 8137/1990, Law 8429/1992, Law 8666/1993, Law 14133/2021 and Law nº 12846/2013.

**Sole paragraph.** The disciplinary measures involving exclusion from the Comexport Group (in the event of shareholders), termination of employment agreement for just cause and prohibition of entering into services agreements (in the event of third parties) will be applied only in the event of a breach of high gravity.

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## INTEGRITY COMMITTEE

**Article 53.** The activities related to the implementation, monitoring and revision of the Integrity Program, including the interpretation hereof, will be conducted by the Compliance Department, with the assistance of the Integrity Committee. The members of the Integrity Committee shall be elected by the shareholders and shall include:

- a. 1 (one) member from the Board of Officers;
- b. 1 (one) member from the Legal Department;
- c. 1 (one) member from the Operational Department;
- d. 1 (one) member from the Financial Department; and
- e. 1 (one) member from Internal Controls.

**Article 54.** Among other duties provided in this Code, the Integrity Committee shall be responsible for:

- I. Establishing, in specific cases, additional obligations to those provided herein;
- II. Structuring the mechanisms and tools for the receipt of communications and complaints in connection with the contents hereof, and taking measures (together with the Compliance Department) in order to address such communications and complaints. Such measures may include discussing the communication / complaint with other people in the Company, providing the accused party with the opportunity to present his/her defense and keeping the necessary confidentiality in connection with the matters set forth in this Article.
- III. Solving doubts concerning the good practices required from Comexport's employees, shareholders and Related Third Parties, (provided that amendments to this Code shall be required from time to time, in order to reflect those questions).
- IV. Suggesting solutions and preventive measures to enhance and ensure the effectiveness of this Code; and
- V. Issuing, ex officio or upon provocation, rules, legal opinions and guidelines for the application of this Code.

**§ 1st.** The attributions of the Integrity Committee, as established herein, shall be shared with the Compliance Department, which will request the Integrity Committee's assistance and opinion whenever necessary.



## FINAL PROVISIONS

**Article 55.** The following documents, which are part of the Integrity Code, are attached hereto as annexes:

**Annex I** – Definitions

**Annex II** – Applicable Laws

**Annex III** – “Term of Acknowledgment and Liability”

**Annex IV** – “Term of Acknowledgment, Adhesion and Liability”

**Annex V** – “Term of Absence of Restrictions”

**Annex VI** – “Statement of Absence of Restrictions”

**Annex VII** – “Extract of Meeting or Contact with Public Official”

**Article 56.** A simplified version of this Code, containing its main guidelines and provisions, shall be prepared and distributed to Employees and Related Third Parties.

**Article 57.** The Anti-Corruption Policy, which contains specific anti-corruption guidelines, is a mandatory document of the Integrity Program and shall be prepared and revised by the Compliance Department, with the assistance of the Integrity Committee. Such Policy shall be made available to Employees and Related Third Parties.

**Article 58.** This Code comes into force on the date of its formal disclosure to all Comexport Employees, without prejudice to the application of previous rules and procedures.





## ANNEX I

# DEFINITIONS

The purpose of the Definitions herein is to assist the readers in the comprehension and application of Comexport's Integrity Program, in particular the provisions hereof.

**Administration or Public Administration:** means a body, entity or administrative unit, directly or indirectly linked or related to the Federal, State and Municipal Governments, as well as the Judiciary and the Congress, also covering entities and foundations with are governed by private law but controlled by the Public Administration.

**Administrative Contracts:** means contracts or equivalent documents (agreements, terms, etc.) formalized between a private party, and the Public Administration.

**Administrative Improbity:** means certain illicit acts, as provided in Law. 8.429/92, committed against the Public Administration, especially with an aim at enriching Public Officials or politicians, in the exercise of their positions or functions. A private party – whether a natural person or legal entity – may take part of such acts and, therefore, may be subject to the penalties provided for in such law.

**Autarchy:** means an autonomous entity within the structure of the Public Administration, established with the purpose of performing certain activities required by the Public Administration, aiming at a better functioning and administrative management.

**Authorizations, Licenses, Permits and Certificates:** means, in a general sense, formal acts of the Public Administration, focused on releasing a certain good, activity or transaction carried out by or belonging to a private party, or attesting a certain condition of such private party, therefore enabling the exercise of said activity or transaction.

**Examples of authorization, license, permit or certification:** Previous Environmental License, Construction Permit, import license (including those issued by regulatory agencies – MAPA, IBAMA, DECEX, CNEN, DFPC, DPF, ANVISA, etc.).

**Brazilian Federal Revenues Department:** means the department subordinated to the Ministry of Finance, which is responsible for the administration of all federal taxes (meaning those collected by the Federal Government). The Federal Revenues Department is also responsible for the Customs' Clearance Department and its activities in connection with import and export operations.

**Compliance:** Compliance comes from the verb "to comply", which can be understood as "acting under the law". When we refer to compliance, we are dealing with the active behavior of an individual or business entity towards the fulfillment of the Law.

**Compliance Department:** means a branch of Comexport's Legal Department. The Compliance Department shall be primarily responsible for all activities set forth herein, and shall resort to the Integrity Committee for assistance, whenever necessary.

**Conflict of Interests:** means a situation in which the performance of a certain function by a person (whether an individual or legal entity) may be adversely affected due to certain circumstances related to that person (a relationship, a personal condition, etc.). A conflict-of-interest situation may exist when there is, for example, a risk of use of privileged information, or the performance of acts that may be prejudicial to the company's interests, taking into consideration the private interests of a given person. Law 12.813/2013 specifically addresses situations of conflict of interest which involve current or former Public Agents.

**Corruption:** means the performance of acts or behaviors that violate the law. For purposes of the Integrity Program, an act of corruption takes place when a private party offers or promises an undue advantage to a Public Official (in cash, goods or otherwise), and, in return, the Public Official somehow provides a benefit to such private party (for example: by granting a license, expediting the release of imported goods, etc.).

It is important to mention that the Brazilian laws do not always refer to a specific act of corruption with express reference to the term "corruption". Therefore, harmful acts that are detrimental to the Public Administration, referred to in the Anti-Corruption Law are acts of corruption, as those described in articles 9, 10 and 11 of the Law of Administrative Misconduct and the Public Tenders crimes provided in articles 89 to 98 of the Public Tender Law.

**Customs Clearance:** means the procedure of verification and release of imported or exported goods, merchandise and raw materials. The main purpose is to check the accuracy of the information provided by the importer / exporter.

**Customs:** means the facilities maintained and operated by the Brazilian Federal Revenues' Department, in which the federal agents perform the Customs Clearance.

**Direct Suppliers:** means those companies which supply office materials and equipment used by Comexport in the exercise of its usual activities.

**Employees:** means the group of employees, shareholders and elected officers of the Comexport Group.

**Indirect Suppliers / Suppliers of Goods:** means those who provide goods, merchandise and raw materials purchased abroad or ordered by Comexport's clients (in indirect import operations, which have two modalities: "compra e venda por encomenda" or "importação por conta e ordem"). Such suppliers may also provide goods, merchandise and raw materials purchased abroad by Comexport itself, for distribution in the Brazilian market (direct imports).

**Integrity Code:** means the document that comprises the general rules and procedures related to Comexport's Integrity Program, especially, but not limited to: The obligations undertaken by the Senior Management; the operational standards that aim at preventing non-conformities; disciplinary measures and their application; detailed functions of the Compliance Department and Integrity Committee.

**Integrity Committee:** means a group of people from various departments of Comexport, elected as provided in the company's Articles of Association. responsible for assisting the Compliance Department in the implementation, monitoring and review of the Integrity Program, in the manner specified by the Integrity Code.

**Integrity Hotline:** means the instruments made available by Comexport, whereby its Employees and Related Third Parties may provide information and make allegations or complaints of non-conformities related to the Integrity Program. The Hotline may also be used for suggestions or questions about Integrity Program.

**Integrity Program:** means the set of rules, procedures and policies, among other mechanisms, with an aim at implementing / maintaining compliant and ethical behaviors in a corporation. Various elements are comprised in the Integrity Program: the Integrity Code, the anticorruption policy, the Integrity Hotline, the Compliance Department and the integrity committee.

**Public Company:** means a company organized in accordance with private laws, but whose capital is 100% held by the Public Administration. Therefore, it is considered as part of the Public Administration.

**Public Official:** means any person who, in any way, performs or holds functions, mandates or other positions related to the Public Administration or political functions.

The following are considered Public Agents:

- People who occupy a public position, employment or function (which may be temporary and without compensation).
- Elected and appointed authorities, whether on a national or local level, including positions in the Executive, Legislative or Judiciary.
- Officials of public international beneficent institutions.
- Employees of State Companies.
- Governmental employees of the agencies, commissions or environmental, licensing, incomes and customs departments.
- Members of police force, including militaries, local police and agencies of enforcement.

**Public Tender:** means the competition procedure established by Law, aimed at selecting the best proposal among those presented by private companies which intend to provide a service or deliver goods to the Public Administration. Such procedure shall be mandatory, but there are a few exceptions provided by law.

**Regulatory Agency:** means an autarchy created by law, with a specific scope of ruling a particular economic sector. Examples of Regulatory Agencies in Brazil: ANVISA, ANTT, ANATEL, ANEEL, ANA, ANTAQ, ANCINE, ARTESP (SP), ARSESP (SP).

**Related Third Parties:** means the group of Direct Suppliers, Indirect Suppliers and services' providers retained by Comexport.

**Senior Management:** It is a concept created by the anticorruption law, with the purpose of establishing the decision-making instances and management of a company. In the Comexport Group, the Senior Management includes the company's shareholders and officers.

**State Controlled Company:** means the companies created by law with the purpose of exploring a particular economic activity, which, despite being governed by provisions of private law, are controlled by the Public Administration / Government.

## ANNEX II

# GOVERNING LAWS

For a better understanding and implementation of the Integrity Program, this Annex II shows the list of laws, regulations and rules which govern, in a more direct way, the rules and procedures provided by the Program.

In this Annex, there are the access links to the entire content of such regulatory diplomas, being sure that each Employee or Related Third Party must have sufficient knowledge of the standards, especially those that are related to the practice of acts or illegal conducts.

**Decree-law 2.848/1940 – Brazilian Penal Code**

[http://www.planalto.gov.br/ccivil\\_03/decreto-lei/del2848compilado.htm](http://www.planalto.gov.br/ccivil_03/decreto-lei/del2848compilado.htm)

**Law 5.172/1966 – Brazilian Tax Code**

[http://www.planalto.gov.br/ccivil\\_03/leis/L5172.htm](http://www.planalto.gov.br/ccivil_03/leis/L5172.htm)

**Law 8.137/1990 – Crimes against the Tax or Economic Order and against the Consumer Relations**

[http://www.planalto.gov.br/ccivil\\_03/leis/L8137.htm](http://www.planalto.gov.br/ccivil_03/leis/L8137.htm)

**Law 8.429/1992 – Law of Administrative Misconduct**

[http://www.planalto.gov.br/ccivil\\_03/leis/L8429.htm](http://www.planalto.gov.br/ccivil_03/leis/L8429.htm)

**Law 8.666/1993 – (Former) Procurement and Public Tender Law**

[http://www.planalto.gov.br/ccivil\\_03/leis/L8666compilado.htm](http://www.planalto.gov.br/ccivil_03/leis/L8666compilado.htm)

**Law 14.133/2021 – (New) Procurement and Public Tender Law**

[https://www.planalto.gov.br/ccivil\\_03/\\_ato2019-2022/2021/lei/l14133.htm](https://www.planalto.gov.br/ccivil_03/_ato2019-2022/2021/lei/l14133.htm)

**Law 12.529/2011 – Brazilian System of Defense of Competition**

[http://www.planalto.gov.br/ccivil\\_03/\\_ato2011-2014/2011/Lei/L12529.htm](http://www.planalto.gov.br/ccivil_03/_ato2011-2014/2011/Lei/L12529.htm)

**Law 12.813/2013 – Law on Conflict of Interests and Privileged Information**

[http://www.planalto.gov.br/ccivil\\_03/\\_ato2011-2014/2013/lei/l12813.htm](http://www.planalto.gov.br/ccivil_03/_ato2011-2014/2013/lei/l12813.htm)

**Law 12.846/2013 – Anti-Corruption Law**

[http://www.planalto.gov.br/ccivil\\_03/\\_ato2011-2014/2013/lei/l12846.htm](http://www.planalto.gov.br/ccivil_03/_ato2011-2014/2013/lei/l12846.htm)

**Decree 11.129/2022 – Regulation of Law 12.846/2013**

[https://www.planalto.gov.br/ccivil\\_03/\\_Ato2019-2022/2022/Decreto/D11129.htm](https://www.planalto.gov.br/ccivil_03/_Ato2019-2022/2022/Decreto/D11129.htm)

**Ordinance CGU 909/2015 – Features on the evaluation of integrity programs of juridical persons.**

[http://www.cgu.gov.br/sobre/legislacao/arquivos/portarias/portaria\\_cgu\\_909\\_2015.pdf](http://www.cgu.gov.br/sobre/legislacao/arquivos/portarias/portaria_cgu_909_2015.pdf)

## ANNEX III

# TERM OF ACKNOWLEDGEMENT AND LIABILITY

### TERM OF ACKNOWLEDGEMENT OF THE INTEGRITY CODE OF THE COMEXPORT GROUP

By this Term of Acknowledgement, \_\_\_\_\_

\_\_\_\_\_

[NAME, personal information and address], in the capacity of EMPLOYEE of Comexport Trading Comércio Exterior Ltda. ("Comexport"), registered in the CNPJ under No. 01.135.153/0001-09 [MODIFY AS APPLICABLE], hereby declare that: (i) I have read and understood Comexport's Integrity Code; (ii) I will fully comply with the provisions of the Integrity Code; and (iii) I am aware that disciplinary action may be applied, in the event of breach of the Integrity Code.

\_\_\_\_\_  
[Place and date]

\_\_\_\_\_  
[DECLARANT]

## ANNEX IV

# TERM OF KNOWLEDGE, ADHESION AND RESPONSIBILITY

### TERM OF ACKNOWLEDGEMENT OF THE INTEGRITY CODE OF COMEXPORT TRADING FOREIGN TRADE LTDA.

By this Term, \_\_\_\_\_  
[SIGNATORY], \_\_\_\_\_  
[qualification and address] ("Signatory"), in the capacity of EMPLOYEE of Comexport Trading Comércio Exterior Ltda. ("Comexport"), registered in the CNPJ under No. 01.135.153/0001-09, declares that:

- a. Signatory is aware and understands the provisions of Law No. 12.846/2013, as well as all the laws and regulations against corruption and against money laundering applicable in Brazil;
- b. Signatory is not currently under investigation conducted by any governmental agencies or authorities for acts of administrative misconduct or corruption;
- c. Signatory has read and understood the content of Comexport's Integrity Code, and undertakes to fully comply with it (penalties may be applied in the event of noncompliance);
- d. Signatory shall keep the information obtained during the execution of the Contract under strict confidentiality;
- e. Signatory will not omit from Comexport any relevant information that relates to the relationship between the Parties, in compliance with Comexport's Integrity Code;
- f. Signatory will immediately inform Comexport:
  - i. Should any authorities begin investigation procedures against Signatory in connection with illicit behaviors such as administrative

misconduct or corruption;

- II. Of any possible breaches to the anti-corruption legislation or to Comexport's Integrity Code, involving the Signatory and its representatives, as well as Comexport's representatives.

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[Place and date]

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[DECLARANT]

## ANNEX V

# TERM OF ABSENCE OF RESTRICTIONS

### TERM OF ABSENCE OF RESTRICTIONS

By this Term of Absence of Restrictions, attached to Contract N. [\_\_\_\_\_] ("Contract") [or equivalent instrument], executed with Comexport Trading Comércio Exterior Ltda. ("Comexport")

\_\_\_\_\_  
\_\_\_\_\_  
[SIGNATORY],  
[qualification and address]

("Signatory") declares that:

- a. Signatory has read and understood Law No. 12.813/2013, especially with regard to the situations that constitute a conflict of interests, as referred to in Articles 5 and 6;
- b. Signatory's members, shareholders, officers, directors or employees do not hold a position or employment within any level or entity of the Public Administration; or the exercise of their current position or employment does not create a conflict of interests, especially in the form of art. 5 of Law No. 12.813/2013;
- c. Signatory's members, shareholders, officers, directors or employees do not hold a position or employment within any level or entity of the Public Administration, or have left such position or employment for at least 06 (six) months, counted from the formal date of termination (and, in such event, Signatory undertakes not use any privileged information previously obtained from the Public Administration).

Signatory shall be liable for the accuracy of the above statements (disciplinary measures may apply).

\_\_\_\_\_  
[Place and date]

\_\_\_\_\_  
[DECLARANT]



## ANNEX VI

# EXTRACT OF MEETING OR CONTACT WITH PUBLIC OFFICIAL

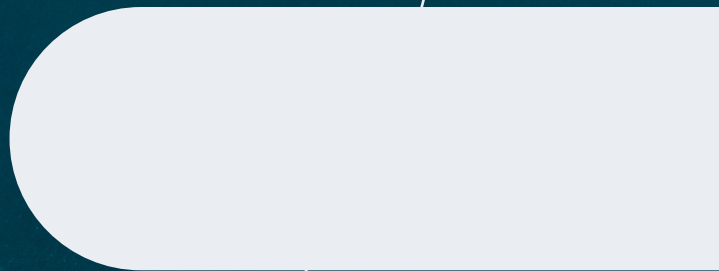
To enable the effective control of the relationship of Comexport's Employees or Related Third Parties (acting on behalf of Comexport) with Public Officials, every meeting (contact or appointment) held with the presence of Public Officials must be recorded in the own form as the model below.

The Employee or Related Third Party of Comexport who attended the meeting (or appointment) must fill out the form and deliver it to the Compliance Department, which must keep it filed for an indefinite term.

STATEMENT OF MEETING/APPOINTMENT		N. OF CONTROL (to be fulfilled by the Integrity Committee)
DATE	HOUR	LOCATION/ADDRESS
<b>PARTICIPANTS:</b>	[Fulfill with name, position and body/company which represents]	
<b>AGENDA</b>	[Brief description of the themes discussed at the meeting]	



COMEXPORT





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