

## CODE OF CONDUCT FOR SUPPLIERS

MCassab Group

The MCassab Group presents their **Code of Conduct**, which clearly defines the ethical principles that guide their actions and conduct commitments.

Respect for life and all human beings, integrity, truth, honesty, equity, institutional loyalty, responsibility, zeal, merit, transparency, legality, impersonality, and coherence between speech and practice are the **Ethical Principles** that guide the actions of the MCassab Group, and it is our public commitment to enforce them.

We are certain that this **Code of Conduct** will contribute to strengthening our corporate culture, focused on sustainable development, with social, economic, and environmental responsibility, both in Brazil and in the countries where we operate.

Together, we will make it happen!

**Fabio Cutait**

President

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## 1. INTRODUCTION

This code aims to establish the guidelines that shall govern the Ethical conduct of MCassab Suppliers. It is worth emphasizing that the choice and maintenance of the Suppliers contracted by MCassab are based exclusively on technical, financial, quality, social/environmental, ethical criteria and on the compliance with the current and applicable legislations.

## 2. COVERAGE

This Code of Ethical Conduct for Suppliers applies to any and all service providers, suppliers, consultants, clients, business partners, contractor or subcontractor, lessee, assignee of a commercial space, whether individuals or legal entities, regardless of formal contract or not, including anyone who uses MCassab's name for any purpose or who provides services, supplies materials,

interacts with government employees, government officials, or others on behalf of the Company to conduct contracted business, regardless of their country of origin (all together defined in this Code as "Suppliers").

Suppliers that have several affiliates, i.e., made up of several CNPJs, may be represented in this Code with the signature of a single legal representative of the entire economic group. Nevertheless, the single representation in the conformities contemplated in this code does not imply solidarity in the responsibility and consequential penalties of each CNPJ component of the economic group.

### 3. COMPLIANCE WITH LAWS, RULES AND REGULATIONS

Suppliers shall comply with the applicable laws, rules and regulations in force in Brazil, in case they have operations in the Brazilian territory, as well as with the laws and regulations in their countries of origin. This includes, but is not limited to, respect for health, safety, human and labor rights, the environment, local legislation, including fiscal, tax and anti-corruption legislation.

Not knowing the laws, rules and regulations in general is no defense to justify a violation of them. We expect all suppliers to endeavor their best efforts to become familiar and comply fully with the laws, rules and regulations that affect their activities.

Do not negotiate, offer, promise, receive, enable, pay, authorize or provide bribes, including "facilitation payments". We value our reputation for conducting business with honesty and integrity. It is imperative to maintain this reputation as it builds trust in our business with customers, shareholders, investors, suppliers, competitors and others, which is good for business.

We do not negotiate, offer, promise, receive, enable, pay, or authorize bribes to improve or secure our activities, directly or indirectly, and you are not authorized to do so or authorize others to do so on behalf of MCassab or even on your own behalf. Facilitation payments shall also be regarded as bribes.

We do not adopt, do not encourage and do not allow the practice of any conduct that constitutes or results in acts harmful to the Public Administration, either domestic or foreign, as provided by law.

We must prevent the use of our operations for money laundering purposes or any activity that facilitates money laundering, the financing of terrorism or other criminal activities.

Certain jurisdictions may publish lists of individuals and organizations for which the Company is prohibited from receiving or distributing funds under anti-money laundering laws, as well as lists related to companies involved in corruption or even prohibited from contracting with the Public Administration due to acts of corruption. Suppliers shall exercise reasonable care to ensure that they do not relate to third parties who are controlled by or acting on behalf of those individuals, entities and organizations subject to restrictions imposed by certain jurisdictions. This includes requiring such third parties to submit representations that they comply with anti-corruption and anti-money laundering practices, and are not subject to the restrictions in documents to be executed with the Company.

#### 4. RELATIONSHIP WITH SUPPLIERS

The relationship with our Suppliers shall be characterized by compliance with the precepts of this Code. MCassab practices free competition, transparency and impartiality in the contracting process of his Suppliers, as well as the strict fulfillment of contracts.

MCassab encourages its Suppliers to:

- a. Comply with and monitor their value chains to prevent and fight forced or compulsory and/or child labor, pedophilia, discrimination, moral and/or sexual harassment, tax evasion, corruption and money laundering;
- b. Have internal policies and/or programs for social inclusion, code of ethical conduct, corporate responsibility, and actions promoting the appreciation of diversity;
- c. Manage their supply chain, identify critical suppliers from an ESG point of view and set up improvement targets with their supplier group;
- d. Manage the economic, social, labor, tax, and environmental risks in their supply chain, aiming at the business continuity;
- e. Comply and recommend to their suppliers: the punctual and correct payment of their obligations with their Employees, practices that aim to ensure salaries that meet the minimum standards of the category in the region, are enough to meet basic needs and ensure health and safety conditions provided under the law to their Employees and outsourced workers.

MCassab hires suppliers whose management practices adhere to the provisions of this Code, and aim permanently at the expansion of the supply base, without restrictions to suppliers by size, bearing or location, as long as they are able to offer their product or service in compliance with the needs and specifications disclosed, and that they are able to supply from the administrative point of view.

## 5. UNFAIR COMPETITION

MCassab values free and fair competition among his suppliers. For example, we do not condone with the following practices:

- a. Offering better prices as a result of non-compliance with legislation (labor, tax, etc.);
- b. Condoning with the formation of trusts and cartels;

- c. Performing or benefiting from any type of fraud and/or corporate espionage;
- d. Performing or contributing to coercive business practices and abuse of economic power;
- e. Offering bribes, extortion or facilitation payments to speed up an action concerning them.

## 6. CONFLICT OF INTERESTS

It is critical that personal interests do not conflict with the interests of MCassab, supplier or others. A conflict of interest situation may occur for example:

- a. Activities, professional or otherwise, performed by MCassab's Employees for Suppliers;
- b. Particular relationships between MCassab's Employees and Suppliers that may compromise business impartiality;
- c. The existence of kinship, up to the 4th degree, with MCassab's Employees and/or their spouses, particularly in areas involved in the conflicting supplier's technical or commercial analysis process. Any contingent existence of kinship shall be formally reported through the Confidential Channel, so that the conflict of interest can be analyzed, before signing any commercial agreement.

## 7. GIVEAWAYS, GIFTS AND ENTERTAINMENT

Giveaways, gifts and entertainment given or received from people who have a commercial relationship with MCassab are generally accepted if they have no commercial value, such as pens, diaries and caps, with the supplier's logo. The exclusivity characteristic of the offer will also be observed on a case-by-case basis, and may be returned in case it compromises MCassab's working atmosphere and equality principle.

## 8. HUMAN RIGHTS

MCassab respects and promotes Human Rights in his activities and seeks to establish a relationship of cordiality, trust, respect and a dignified and honest conduct in the relations between his Employees and Suppliers' Employees, regardless of any hierarchical position, job or function.

MCassab expects his Suppliers to monitor potential situations and provide the appropriate treatment. To this end they shall:

- a. Comply with all laws, regulations and procedures on occupational health and safety, labor relations and Human Rights;
- b. Not adopt dangerous or illegal behavior;
- c. Do not allow his employees to carry, distribute or be under the influence of substances that might impact their judgment and professionalism while at MCassab's premises or conducting MCassab business; and
- d. Not allowing his employees to carry or use any type of weapon or any type of explosive and/or inflammable material at MCassab's premises, unless expressly authorized by reason of their activity at MCassab, or at events sponsored by MCassab.

MCassab will not enter into any commercial relationship with Suppliers who resort to irregular and/or illegal practices of slave and child labor, sexual exploitation of children or other non-conformities with the Human Rights and professional relations ratified by the UN, ILO and other international mechanisms.

## 9. POLITICAL ACTIVITIES AND FREE ASSOCIATION

MCassab is a non-partisan company and respects the individual rights of employees and Suppliers regarding their political and union involvement. Accordingly, the Company expects his Suppliers to recognize freedom of association and collective bargaining agreements.



MCassab will not allow any supplier, by means of his employees, to promote political campaigns, delivery of materials or any manifestations of political nature on MCassab's premises or, even if outside of it, to people linked to MCassab who keep contact as a result of the corporate relationship between MCassab and supplier.

## 10. LABOR PRACTICES

MCassab's Suppliers must pay their Employees and provide all legally determined benefits. They shall also oversee the selection of business partners that operate in compliance with the labor legislation of the place of operation and ethical standards compatible with the premises defined hereunder.

The supplier shall provide his Employees with a work atmosphere with suitable physical and psychological conditions for the development of their activities, and shall also:

a. Comply with all internal occupational health and safety laws and procedures, national and international laws, and Human Rights principles;

b. Abstain from adopting dangerous or illegal behavior;

c. Know and practice the Company's health and safety guidelines, which are:

- Communicate and address every risk scenario as soon as identified;
- Release the Work Permit at the job site, when applicable, and implement all necessary safeguards;
  - Perform any activity under safe conditions and refuse to perform the work if there is any uncertainty indication;
  - Perform all activities with Personal Protective Equipment ("PPEs"), in addition to Collective Protective Equipment ("CPEs") and appropriate tools;
  - Allow only qualified and capable people to perform critical activities;



- Register, communicate and enable the investigation of 100% of the accidents and all the incidents regarded as high potential severity or that, even if not regarded as such, are requested by MCassab.

## 11. ENVIRONMENT

MCassab has an active participation in the protection of the ecosystems where his industrial sites are located. Therefore, MCassab expects all his Suppliers to:

- a. Respect and comply with all the provisions of the environmental legislation in force and applicable, being responsible before the environmental agencies and the society for all and any damage or injury they may cause to the environment, as well as to perform their services and/or activities respecting the legal, normative, administrative and related acts, issued by the Federal, State, and Municipal spheres including, but not limited to, the compliance with the following legislations, in case the Supplier has activities in the Brazilian territory: Federal Law no. 6938/81 (National Environmental Policy), Law No. 9605/98 (Environmental Crimes Law) and Law No. 12.305/10 National Policy on Solid Waste. Supplier is also expected to make efforts in this regard with his respective representatives and suppliers of products and services, so that they also commit to joining efforts to protect and preserve the environment as well as to prevent harmful practices to it. The certification of environmental management systems is seen as a good management practice and its implementation is recommended;
- b. Report immediately any accidents and/or incidents concerning the environment (for example, leaks or emissions outside the compliance standards), to enable the investigation of causes and to initiate corrective and preventive actions;

## 12. SECRECY AND CONFIDENTIALITY

MCassab expects that all company's matters, without exception, are treated by his Suppliers with secrecy, confidentiality and protection of MCassab's 'intellectual property rights. Access to MCassab's information shall be limited to those persons who have a need to receive the information and use it only for the specific purpose of supplying or providing the service.

Suppliers shall treat as confidential non-public information received by the Company in compliance with data protection laws, by any means or in any form, including but not limited to personal or financial information, during the preparation of their proposals, and during the term of their contracts and/or proposals. Confidentiality extends indefinitely after termination of their contracts or until such information becomes public.

At MCassab, internal and external information is treated with extreme care. Therefore, it is necessary that all information received by supplier is stored, conducted and processed in a secure environment, and that all involved share responsibility for security processes and ensure the integrity, availability and confidentiality of information assets.

## 13. TRANSPARENCY OF INFORMATION

Transparency is a fundamental component in all relations at MCassab. Transparent behavior is understood as:

- a. Having clarity and transparency in the information required for quoting, contracting, purchasing and managing products and services;
- b. The truthfulness of the legal, fiscal, economic/financial, health, and safety, environment, quality, professional qualification information, among other existing information in the relationship with our company;
- c. Clear expression of opinion in relation to the practices that result in the best possible service providing, avoiding induction to errors;

d. Capacity to perform the contracted services according to the information, knowledge, and skills they possess; and

e. Adoption of good corporate governance practices, ensuring fairness, accountability, transparency, and responsibility for results.

#### 14. LEGAL AND DISCIPLINARY MEASURES FOR VIOLATIONS OF THIS CODE

MCassab reserves the right to take appropriate legal and disciplinary actions for violations of this Code. In more serious cases, actions may result in termination of contracts entered into between the parties and, as appropriate, legal proceedings may be brought against suppliers for serious non-compliance.

#### 15. AMENDMENTS

MCassab's Ethics and Integrity Committee is in charge of reviewing and approving this Code as well as its compliance.

#### 16. REPORTINGS

Denunciations related to any and all breaches of this Code shall be forwarded to the company by the following means of communication:

E-mail: [mcassab@aloetica.com.br](mailto:mcassab@aloetica.com.br)

Site: [www.bit.ly/aloetica](http://www.bit.ly/aloetica)

Telephone: 0800-765-55-91