

## **BENG Engineering**

### **Code of Ethics and Professional Conduct for Business Partners**

Message from the Directors:

The Code of Ethics for Business Partners presents the ethical principles that must orient the conduct of BENG's business partners.

In order to protect the company, we expect that all team is engaged in reporting any activity regarded as incompatible with the present Code. An open channel for communicating your doubts and complaints is always available on the website <http://www.beng.eng.br>

Be sure every report will be analyzed. We ensure that no business partner will suffer retaliation for any report made in good faith. We trust everyone's initiative to solve dilemmas with impartiality, zeal, promptness, and correction.

There can be no ethical shortcuts in our path to business performance, and so we will keep our company in compliance with laws and regulations.

**Francisco Santo and João Sprovieri**  
BENG Engineering

## Message from the Compliance Office.

This Code is the result of a thoughtful process which led BENG to an increase awareness of the principles which must guide its actions in relation to all the audiences with which it interacts.

To achieve these goals, we must not only subscribe a term of knowledge but also subscribe our own principles an effective commitment to comply with daily practices.

These principles serve as a compass pointing to a north point of long-term value creation for the organization.

The Code seeks to grow the awareness in the organization and its partners about each one's role in building a new organizational culture. We aim to protect the company's reputation and avoid losses that may result from attitudes that does not meet the ethical principles.

We have a Hotline to answer questions, give clarification, and receive criticisms and suggestions for improving this Code and our organizational culture. The daily practice of the principles presented in this Code will guarantee exemplary conduct, fair treatment, and responsible management, reinforce our values and beliefs and lead to consistent results for our company.

**Compliance Office**  
Compliance of BENG Engineering

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## 1. GOALS

To elucidate BENG's understanding of Ethical Conduct in commercial relations with partner companies.

## 2. DEFINITIONS

- **BUSINESS PARTNERS** - External part with which BENG has or plans to establish some form of business relationship (customers, suppliers, intermediate agents, unions, commercial representations, affiliated companies, banks, and beneficiaries).
- **LAW 12.846** - Provides for administrative and civil liability of legal entities for the practice of acts against public administration, national or foreign.

## 3. DESCRIPTIONS

BENG is committed to conducting all business with integrity. BENG's vision, mission and values show our commitment to Ethics, compliance with the principles of the rule of law and adherence to the multiple elements of our Code of Conduct and other policies.

The same values and beliefs must guide the behavior of all individuals, companies and institutions with which we relate in carrying out our activities.

The Code of Ethics and Conduct for Business Partners sets out mandatory requirements for all Business Partners and any subcontractors who conclude contract or any business relationship with BENG. This code reflects the requirements of our own Code of Ethics and Professional Conduct for Employees and the integrity pacts to which BENG is a signatory.

BENG encourages all of its Business Partners to go beyond the requirements of the Code of Ethics and Professional Conduct for Business Partners and to strive for the continuous improvement of all areas.

Business Partners must support and respect internationally recognized human rights, must not be accomplice to any form of human rights violations, and must obey labor laws.

We recommend that business partners develop actions to combat and remediate the exploitation of illegal and irregular working conditions mentioned herein. BENG will always prioritize the hiring of business partners who have efficient control systems.

## 4. INTEGRATED MANAGEMENT POLICY

### QUALITY MANAGEMENT

Relying on the commitment of the leadership and its employees, BENG ENGINEERING develops and provides consulting services in engineering of renewable energy projects and sale of environmental assets, by means of the definition of policies that meet:

- The requirements of the management system and applicable legislation;
- The continuous improvement of processes and services;
- The commitments assumed, always aiming at the satisfaction of our customers and stakeholders;
- The training of our professionals;
- The maintenance of a good working environment.

### ANTI-BRIBERY MANAGEMENT

BENG ENGENHARIA does not admit in its activities any form of bribery, corruption, discrimination, or harassment. It demands full compliance with the rules established in its Code of Ethics and Professional Conduct, associated policies, and applicable laws that integrate the Compliance system. The Compliance system is supervised by the Compliance Officer, responsible for ensuring its application with authority and independence, with the necessary resources to continuously improve its operation. This includes the application of penalties in case of non-compliance through a process of investigation of possible violation, which will be exempt, confidential, in good faith and without reprisals, observing the following principles and guidelines:

- **TO MEET** the legislation, applicable requirements and obligations related to the exercise of its corporate purpose and compliance;
- **TO ENSURE** the necessary resources for the autonomy, independence, effectivity and continuous improvement of the Integrated Management System, as well as the Compliance and Anti-Bribery Manager;
- **TO RAISE** the reliability of relationships between its business partners and suppliers through periodic evaluations and constant monitoring;
- **O GUARANTEE** the continuous dialogue with customers, partners, employees and society through our communication channels;
- **TO PROMOTE** a corporative environment based on ethics, reliability, and increasing awareness of employees, suppliers and partners on the meaning and importance of the Integrated System of Management and its principles.
- **TO ACT** with diligence and rigidity in the prevention and remediation of Compliance issues, managing of consequences.

## 5. COMPLIANCE WITH LEGISLATION, STANDARDS AND CONTRACTS

Compliance with legislation, standards and contracts is based on the search for sustainable development. This includes respect for health, safety, the environment, human and labor rights, local legislation, including tributary but not limited to these items.

### 5.1 ANTI-CORRUPTION LAW AND OTHER LEGISLATIONS

BENG's relationship with its Business Partners must be based on standards of extreme rigor in complying with current legislation.

The Business Partner shall act in strict accordance with all applicable laws, including Law 12,846 of August 1, 2013, commonly referred to as the "anti-corruption law."

### 5.2 BENG CONTRACTS AND STANDARDS

The Business Partner shall comply with the contractual obligations established between the parties and comply with this Code throughout the contractual period. Any contractual change, even if requested by an employee of our company, must be authorized by the contract manager, always following the established internal guidelines.

### 5.3 TRANSPARENCY IN RELATIONS AND TRANSPARENCY IN INFORMATION

It is part of BENG's values to act with humility, simplicity and ethics, to do the right and to act safely. We believe that transparency is essential in any partnership. Therefore, we demand from our Business Partners:

- ① To act positively with objectivity, honesty, dignity, respect, transparency, loyalty, courtesy, mutual respect and collaboration.
- ① To commit to the veracity of any information provided to BENG, such as legal, tributary and financial information, related to health and safety, to measurements, to the quality of the products, to the environment, to quality and to professional training;
- ① Not to distort numbers that may be reflected in BENG's management reports or financial statements.

### 5.4 ETHICS IN BUSINESS RELATIONS

Ethics guides our behavior as an organization. Thus, we reserve the right to select our Business Partners, taking into consideration their relationship history with BENG and with the market in general, according to public access databases.

We also reserve the right not to select Business Partner who are in critical default situation

in the market, as indicated by risk agencies such as Serasa Experian, S&P, among others.

## **5.5 CORRUPTION, BRIBERY AND FRAUD**

BENG does not accept the use of fraudulent practices or any kind of corruption or bribery in its business environment. Thus, intolerable conduct that can be subjected to legal and contractual measures are:

- To offer, pay, promise, transfer or authorize cash or value payments, directly or indirectly, to BENG employees or employees of Government.
- To carry out or be involved in illegal activities or conduct such as tax evasion, tax withholding, smuggling, bribery, among others.
- Cash bonus, entertainment and any kind of gift should not be offered to BENG employees. Exceptions are the amenities commonly accepted in business practices, such as gifts and gifts that must be in limited amounts, according to the Compliance Manual.

## **5.6 CONFLICT OF INTEREST**

Any type of particular relationship between Business Partners and BENG employees must be reported. For example, relationship between the Business Partner and its employees with BENG employees and/or subcontractors.

## **5.7 ABUSE OF POWER / HARASSMENT**

We do not compact with coercive commercial practices to gain advantage or any kind of harassment (moral, sexual, racial, political and religious).

## **5.8 UNFAIR COMPETITION**

Acts of corporate espionage will not be accepted, as well as any practice other than that of fair competition.

## **5.9 SECRECY AND CONFIDENTIALITY OF INFORMATION**

Confidential and strategic information should not be disclosed or used for the benefit of others or third parties.

Provided that it is not made available to the public by any means of communication,

informations deemed to be confidential are:

- Technical and commercial data on services.
- Objectives, tactics and strategies for business and marketing.
- Annual budgets.
- Short- and long-term plans.
- Volume and conditions of purchases and payments.
- Statistical data, accounting and operational.
- Commercial contract information signed between BENG and the Business Partner.

#### **5.10 HEALTH AND SAFETY AT WORK**

BENG's values always consider life first. This means that we do not relinquish the health and safety of everyone involved in our production chain. Therefore, we call on our Business Partners to also make this commitment and to achieve excellence in health and safety practices and outcomes together.

#### **5.11 CONDUCT OF BUSINESS PARTNERS**

As well as BENG employees, Business Partners, their employees, and subcontractors who perform activities contracted by BENG, within or outside BENG, must observe our values and principles contained in the Code of Ethics and Professional Conduct and policies available at <http://beng.eng.br/>

Business Partners in contract with BENG must also take care of the company's goods and products provided to carry out the work.



## **5.12 CHILD LABOR, SLAVE OR SLAVE ANALOGUE LABOR, PREVENTION OF CHILD SEXUAL EXPLOITATION**

All Business Partners must prohibit and repudiate the use of children and adolescents for sexual purposes (including profit-mediated, valuables or other elements of exchange), the practice of child labor and forced or slave-like labor. Evidence of any of these related practices will generate immediate commercial sanction by BENG.

## **5.13 ENVIRONMENT**

Beng believes that environmental quality in its activities and services is a fundamental factor for the sustainability of its business. To this end, it works to maintain its production chain in line with current environmental legislation. In this sense, Business Partners should:

- ① Make a commitment to comply with the environmental legislation applicable to its products and services.
- ① Provide products and services with the correct environmental licenses and authorizations.
- ① Be aware of the environmental aspects and the impacts caused by its activities, products, and services. To plan the necessary and sufficient control actions to keep them under control, not limited to complying with current legislation or standards.
- ① Risk situations arising from the supply of products and provision of services should be identified and mitigated whenever possible. Incidents and accidents on BENG's premises with environmental repercussions must be controlled, mitigated and quickly reported to the company's local administration, as well as to authorities and the community, if necessary.
- ① Have all the necessary environmental licenses, obtained from legal formalities, for the performance of services or commercialization of products.

## **5.14 REPORTING CHANNEL - HOTLINE**

The Reporting Channel available to BENG's internal and external audiences is a proactive, transparent, independent, impartial and anonymous communication tool for reporting violations or suspected non-compliance with any of the points described in this Code of Ethics and Professional Conduct for Partners of Business. Anyone who feels affected by BENG due to possible irregularities, improprieties, or any other issues related to internal controls, standards, policies, ethics, human rights, and the environment, or who does not have their problem solved by the service channels, should make a report.

Any complaint received by the company will be treated with confidentiality. There will be no retaliation against the employee or the Business Partner for reporting in good faith.

The formal reporting channel is the email [compliance@beng.eng.br](mailto:compliance@beng.eng.br).

If the employee wants to make a report anonymously, a link will be available on BENG website.

## **6. RIGHT TO PERFORM DUE DILIGENCES**

BENG reserves the right to perform due diligence actions when hiring Business Partners

## **7. RIGHT TO PERFORM AUDITS AND TERMINATION**

Beng reserves the right to verify if Business Partners are in compliance with this Code, through assessments and/or audits eventually carried out through third parties.

## **8. PENALTIES**

Failure to comply with the principles and commitments expressed in this Code may result in disciplinary measures, from the blocking of the Business Partner to new partnerships to the termination of current contracts, in accordance with BENG rules. Full compliance with this Code is a fundamental condition for the company's permanence in BENG's Business Partners base.

BENG ENGENHARIA reserves the right to immediately terminate any and all agreements with a Business Partner that violates any legislation or breaches any of the requirements of the Business Partner Code, without incurring liability to the Business Partner.