

BENG Engineering Code of Ethics and Professional Conduct

Dear employee,

Since its foundation, BENG has been constantly improving its administration practices, based on transparency and full compliance with the laws and regulations applicable to its activities.

Its Compliance program is guided by international parameters, following the NBR ISO 19600: 2014 and NBR ISO 37001: 2017 standards. This Code of Ethics and Professional Conduct is one of the pillars of this program. Its goal is to clarify and to guide on which are the expected conducts in any relationship established by and with the company.

As our employee, you must follow and promote it to new colleagues whenever necessary, contributing to the maintenance of a good environment of work, to respectful relationships between all the collaborators, customers, suppliers, and partners. You must reassure the value of loyalty, confidence, transparency, and dignity. All employees of BENG must be treated with respect. Any form of power abuse, discrimination, threat, intimidation, violence or moral and/or sexual harassment is forbidden.

In addition, BENG is committed to providing a complete work structure, appropriate to each type of activity, allowing each employee to follow all the notices, rules and procedures contained in the Compliance program.

It is absolutely forbidden to be under the influence of drugs in the workplace, whether inside or outside the office, when representing the company.

If any employee of BENG is unsure of the correct attitude to follow in a given situation, he/she must report the matter to his/her superior by e-mail.

We wish you a good reading and hope this guide is helpful to you!

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BENG Engineering

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1. INTRODUCTION

The purpose of this Code is to clearly present the ethical standards and the accepted conducts which should guide the internal and external relationships of BENG as well as all its businesses.

The guidelines contained in this Code reflect the organization's values and goals. They were built in accordance with the current legislation in Brazil.

These guidelines refer to the key business areas and the different types of relationships kept by BENG. They are complemented, when necessary, by additional policies and other documents aiming to facilitate access to more detailed information.

It is intended to assist each employee to keep alignment with the organization's values and ethical standards, as well as with the law, while performing their daily activities.

This Code applies to all employees, controlled organizations, and partners, which must share the same values as BENG. All partners and controlled organizations must be made familiar to the rules established here.

An employee is understood to mean all those who perform services for BENG, whether under CLT or statutory regime, at any hierarchical level, such as directors, managers, supervisors and the entire internal production chain.

2. 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 the applicable legislation;
- The continuous improvement of processes and services;

- The fulfillment of the commitments assumed, aiming always 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.

3. GOAL

Ethics is the ideal of human conduct, guiding each individual on what is good and right, aiming at the common good. In the work environment, ethics must guide not only the tenor of decisions (*what* should I do) but also the process for decision making (*how* must I do).

BENG's practices are guided by transparency, honesty, fair negotiation and full compliance with all applicable laws and regulations, principles that guide all its activities. BENG aims to value its professionals and seeks to promote, in a reasoned manner, the importance of ethics and morals.

The preparation and promotion of this Code of Ethics reinforces this commitment in BENG's daily responsibilities, improving its services and guaranteeing total quality to its customers.

Thus, the objective of this Code is to clarify and guide employees, suppliers, customers and partners about what are the expected and desired attitudes in each and every relationship that is established with BENG. They are:

- To ensure the company's image and an honest, fair, transparent and ethical performance in the market.
- To comply with the applicable law.
- To practice honest and fair competition.
- To respect human relationships based on principles of equality and respect for individuality and dignity, with relationships free of prejudice of any kind, whether by origin or social condition, religion, gender, color, ethnicity, age, sexual orientation, political preferences, physical conditions, or any other form of discrimination.

BENG seeks continuously a good relationship between employees, managers, customers and suppliers, so that the company's reputation remains one of its most important assets. **The Ethics Channel is managed by the company's Compliance Officer (COs) independently.**

4. MISSION, VISION AND VALUES:

MISSION

To critically analyze the needs of customers to suggest effective, innovative, ethical and responsible solutions, thus promoting a better relationship between company, society and the environment.

VISION

To be recognized in the market as an engineering consulting company with high technical capacity and quality of services provided. To promote a culture of Compliance, morality and ethics, in order to raise the demands of transparency and corporate integrity throughout its chain.

VALUES

- Ethics and legality.
- Technical and scientific basis.
- Clarity and Transparency.
- Negotiated solutions.
- Customized service.
- Secrecy and confidentiality.

5. EXPECTED CONDUCT

5.1 IN THE RELATIONSHIP WITH EMPLOYEES

BENG values a dignified, responsible and fair work environment as essential premisses for its employees to carry out their activities properly and for their professional and personal development. To this end, we seek to promote relationships based on:

- Mutual respect among employees through fair and equal treatment without discrimination.
- Healthy leadership, providing conditions for the development and the dignified treatment for all team members.

- Employees who perform their activities professionally with the skills necessary for the proper exercise of their functions.
- Equal opportunities in the selection processes for internal promotions and for hiring new employees.

In addition, we have as principle:

- a) To ensure all employees the rights provided for in Brazilian legislation (CLT), as well as those resulting from collective agreement and/or convention.
- b) To respect the Universal Declaration of Human Rights, the United Nations Convention on Children Rights, the United Nations Convention to eliminate all forms of discrimination against women and the Statute of Children and Adolescents.
- c) To meet social requirements based on international social responsibility standards, such as:
 - Do not use or support the use of child labor (work for children under sixteen years of age, except as an apprentice, from the age of fourteen), including by suppliers and subcontractors.
 - Do not use or support the use of forced or compulsory labor or retention of any type of identification document, deposits, salary or any part of it, benefits or any other property of the professional, as a condition for him / her to become or remain a company employee.
 - To provide periodic training on health and safety at work, including at the place where the work is carried out, to new employees, to those transferred from locality and to subcontracted third parties, should it occur.
 - To provide, when necessary, appropriate PPE (personal protective equipment) to the employee's work activities, as well as training on its correct use.
 - To respect the right of its employees to join the union, as well as to collectively negotiate their claims, respecting the limitations imposed by Brazilian legislation. The employee can join the union of his professional category, or the union of the category with which the company is associated.

- Do not support any type of discrimination related to ethnicity, nationality, social class, birth, religion, disability, sex, family responsibilities, marital status, union membership, political opinion, age or any other condition, whether in hiring, remuneration, promotion, access to training, contract termination or retirement.
 - Do not support any type of sexual, moral or physical harassment, nor allow any threatening, abusive, exploitative or sexually coercive behavior.
- d) To maintain a conducive environment to the flow of ideas and innovations among employees, focusing on continuous improvement.
- e) To ensure that, in the event that puts one or more collaborators in a situation of serious and imminent risk in the workplace, they can immediately interrupt their activities, communicating the fact to the direct superior for the necessary measures.

BENG values employees who have personal and professional attitudes based on the company's principles and values and encourages its employees to:

- Assume mistakes honestly and transparently.
- Warn the manager of errors and misunderstandings as soon as possible, so that the problems do not get worse and that the necessary immediate action is taken.
- Question guidelines that are contrary to the company's principles and values.

BENG understands that privacy is everyone's right, necessary and fundamental for a healthy life. Therefore, BENG ensures respect for the individuality of its employees and recommends that they lead their lives in a correct, fair and sound manner, avoiding situations that may reflect negatively on their reputation or on the company's image.

BENG seeks and values diversity among its employees. It recognizes that the diversity of people enriches the company and is essential for creativity and for business growth. As a company, we are committed to the concept and the practice of offering equal opportunity for work and treatment without prejudice to all individuals.

It is the company's responsibility to provide a work environment free of intimidation, hostility or abuse against employees, whether they are practiced by supervisors,

colleagues, or people outside the company. Abusive behaviors include those considered offensive to the individual or groups, such as sexual insinuations, malicious, sexist or racist comments, ethnic jokes or religious insults, if such behavior interferes with an employee's performance or creates a work environment of intimidation and hostility.

Any discriminatory or abusive treatment of employees, suppliers or customers that violates our company's values or applicable legislation will be subject to disciplinary measures.

5.2 IN THE RELATIONSHIP WITH CUSTOMERS

BENG always seeks a respectful and ethical relationship with its customers in order to achieve the best results for both parties in a responsible and fair manner.

We base our relationships on the commitment to deliver excellence and quality, from attendance to the execution of the services, meeting the expectations of our customers.

BENG's attitudes towards its customers are:

- Courtesy and agility in solving problems.
- Excellence in attendance, clarity and objectivity in relationships.
- Loyalty and respect for the company's target audience.
- To fully comply with the Compliance manual for negotiations.
- To respect the Code of Ethics and Professional Conduct and other policies.

We consider the confidentiality of strategic and confidential information extremely important. Customer's information must be protected. BENG managers will not be able to make unauthorized use of the information provided by customers, especially strategic and confidential information.

If BENG has access to customer's information, it must:

- Use only as authorized by the customer.
- Protect all confidential customer records, papers and electronic items.
- Do not share information with third parties without the customer's prior written permission.
- All information required by third parties, even if judicial, must have prior written permission from the customer.

5.3 IN THE RELATIONSHIP WITH THIRD PARTIES

The hiring of third parties by BENG must be based on technical, commercial and objective criteria, according to the company's internal procedures. For our Code, third parties are BENG suppliers, commercial representatives, distributors, dispatchers, consultants, law firms, service providers and other commercial partners.

All third parties must go through an evaluation process in which prior analysis will be mandatory. After the assessment, it will be evaluated the need to perform a procedure called Due Diligence of Integrity by the Compliance department. The Due Diligence on Integrity will aim to identify and mitigate any risks involving the relationship with third parties.

5.4 IN THE RELATIONSHIP WITH COMPETITORS

In its relationship with competitors, BENG has the principle loyalty, it respects and encourages free competition and the laws of the market. For our Code, a competitor is any company that operates in the same branch of activity as BENG.

All employees must comply with competition legislation (Law 12,529/2011). BENG does not tolerate anti-competitive practices, such as price combining, market division between competitors or any other practice that impede a free and fair market.

Employees should never share or talk about sensitive information for competition, such as prices, proposals, tenders, customers and market prospects with competitors.

No agreement involving financial, contractual benefits and/or any practice that suggests the use of bribes by any of the parties is permitted.

5.5 IN RELATIONSHIP WITH UNIONS AND CLASS ASSOCIATIONS

BENG respects free association, recognizes union entities as legal representatives of employees and seeks constant dialogue to resolve conflicts of a labor or union nature.

Only people formally appointed by the board are authorized to represent the company before unions and associations. Participation in meetings within the scope of unions and associations depends on a clear and legitimate agenda.

Within the scope of unions and associations, employees should never share or talk about sensitive information for competition, such as prices, proposals, biddings, customers and market prospects with competitors.

5.6 IN THE RELATIONSHIP WITH THE COMMUNITY

BENG, in addition to observing the legislation, promotes the rational use of natural resources, the preservation of the environment, the reduction of waste, and recycling. It encourages the participation of its employees in social activities, in volunteer work, in actions of solidarity and actions that aim to improve the quality of life and to protect human dignity.

We value maintaining a harmonious relationship with the community, we are always receptive to complaints and suggestions favorable to the well-being of everyone and to the environment.

BENG maintains an open communication channel for the community to participate in the company's social activities and, in case of complaints, to make direct contact with the Compliance sector, as shown in item 12.

5.7 IN RELATIONSHIP WITH PUBLIC POWER

All employees must comply with the highest ethical standards in any interaction with the government. For our Code, public authority is any public entity or body that exercises legislative, executive or judicial functions.

Thus, all employees must comply with the rules related to corruption, specifically the crimes against the Brazilian and foreign public administration provided for in the Penal Code (Decree-Law nº 2,848 / 1940), the crimes of corruption provided for in the Bidding Law (Law nº 8666/93), the infractions foreseen in the Anti-corruption Law (Law nº 12.846 / 2013). Employees must also follow the prevention system recommended by the Anti-Bribery standard (NBR ISO 37001: 2017).

It is strictly prohibited to give, offer or promise, directly or through third parties, undue advantage to any public agent or person related to it. For our Code, undue advantage should be interpreted as any benefit, even if it is not in cash, offered, given or promised to a public agent so that he/she can practice, delay or omit an official act, as established in the Compliance manual.

It is forbidden to obtain any undue advantage or benefit in the context of bidding processes or during the execution of contracts entered into with the government. Facilitation payments are also prohibited, as well as offering an undue advantage in obtaining licenses and in the inspection, regulation or assessment of regulatory bodies and agencies.

5.8 IN RELATION TO THE USE OF COMPANY RESOURCES

It is a duty all employees and third parties to protect and use the company's assets responsibly. The use of company assets for personal gain, personal interests or any illegal or unethical purpose will constitute a conduct contrary to this Code.

BENG's assets and resources include: facilities, equipment, vehicles, softwares, systems, telephony, printers and office supplies, whether rented or leased. Inputs, semi-finished and finished products are also considered company resources.

The working hours are dedicated to the fulfilment of professional activities, according to the professional duties of each BENG employee and service provider. Therefore, it must be used with awareness and responsibility.

BENG's assets must be used exclusively used for the good running of its business, always considering the well-being of all. In addition, the use of company's equipment, including computers, for illegal or unethical activities such as gambling, pornography and other related matters is prohibited.

Do not use company assets, assets in your possession or privileged information for any opportunity for financial gains due to your position.

Theft, stealing or fraud involving company assets, whether tangible or intangible, must be reported immediately and, if practiced by an employee, supplier or business partner, the responsible individual will be subject to both disciplinary measures and the penalties provided by law.

The materials provided by BENG for the performance of the activities must be returned at the moment of the employee's dismissal in appropriate state of conservation and use.

5.9 IN RELATION TO CONFIDENTIALITY AND INFORMATION SECURITY

It is essential to guarantee the confidentiality of internal information and not to disclose it without prior authorization.

It is the duty of employees to observe the following procedures for maintaining confidentiality:

- To maintain the confidentiality of passwords for computers, e-mail, systems and electronic devices.
- To not share or borrow system login and passwords.
- To not disclose information that influences the image and results of BENG.
- To not transmit BENG strategic and confidential information to employees and third parties who do not use it in the performance of their tasks.
- To be discreet when talking about company matters in public places, especially if they involve confidential information. To analyze whether the place and time for this are appropriate.

Both public and restricted information about the company and its businesses form its reputation and must be protected by all employees and partners.

In the case of non-public information, they are generally of strategic value and must be used strictly within the rules and internal standards of disclosure. These informations which have not yet been released to the general public must be protected by everyone, even outside the workplace and office hours, including relatives, family, and friends. Such conduct must be observed even in case of termination of employment.

Company's documents and records must be kept or discarded according to the classification of confidentiality and document retention.

5.10 IN THE RELATIONSHIP WITH THE PRESS AND SOCIAL MEDIA

BENG recognizes the value of freedom of expression and maintains a relationship with the media based on respect and truth.

To avoid disclosure of improper information or other incorrect situations, only people formally appointed by the board are authorized to speak on behalf of BENG.

We understand the importance of social media as a means of socializing and manifesting political, sporting and cultural positions of its users. Thus, it is understood that the employee must behave in accordance with the principles and values of BENG also in the virtual world, being he/she responsible for the content in their social profiles or those of third parties. It is important to be aware of some issues:

- Do not issue value judgments or opinions about the company, other employees, partners, customers or competitors.
- Do not post texts or internal images of the desktop.
- Do not disclose information that is not public, that is, that has not yet been publicly disclosed by the company itself.

5.11 IN RELATION TO POLITICAL AND RELIGIOUS ACTIVITIES

BENG respects the political and religious activities of its employees, given the following restrictions:

- Do not use BENG's image or resources to carry out a political campaign or religious activity.
- The employee's position cannot be used to support a candidate, political party, or religious institution.
- Political and religious activities, for example leafleting, should not be carried out on the premises of the company and/or of companies at its service.
- The exercise of political and religious activities should not cause any favor or prejudice to the employee's performance.

6. CONFLICT OF INTEREST

The conflict of interests can occur when the individual interests of any employee conflict with the interests of the company. Employees will not be able to use the power of their position, company assets, assets in their possession or strategic or confidential information, either from the company or from customers, aiming at any opportunity for financial gains for themselves or for third parties.

6.1 FAMILY MEMBERS OF EMPLOYEES

The hiring of family members of employees must comply with the following criteria:

- They will only be able to act without direct subordination, with the approval of BENG's board of directors.
- Commercial relations with suppliers, partners, and customers who have a family relationship with a BENG employee must be reported to the board.
- The hiring of family members of employees as suppliers, customers, and partners may only be carried out with the prior consent of the General Director and the Compliance Officer.
- The contract management of suppliers, customers and partners who have family members in the company cannot be performed by the employee's family member of the other party.

For our Code, family members include the spouse, partner or relative in a straight or collateral line, by consanguinity or affinity, up to the third degree.

6.2 AFFECTIVE RELATIONSHIP BETWEEN EMPLOYEES

Affective relationships between employees with a direct subordination relationship are not allowed, considering the same management/reporting line between those involved.

6.3 PARALLEL ACTIVITIES

For the performance of paid or unpaid parallel activities outside of their working hours, employees must be careful that they do not negatively impact their performance or the company's image and that they do not constitute an act of competition. For the performance of these activities, the following aspects must be observed:

- Parallel activities are not permitted during office hours or on company premises.
- The use of company assets for such activities is prohibited.
- Employees are not allowed to participate in the management or the boards of directors of competing companies, as well as to carry out external activities that may characterize any type of conflict of interest with the company's business.
- The use of internal information in lectures, workshops, or classes must be authorized by the board.
- Invitations to give lectures representing BENG must be previously validated by the respective director.
- In order to ensure transparency in our business, we recommend that invitations to assume the roles of directors in any company or organization be informed and validated by their respective director.

7 GIFTS, PRESENTS AND HOSPITALITY

The offering of gifts, presents and hospitality to initiate or strengthen commercial relations is a common practice in the corporate world. BENG allows such practice as long as it has a legitimate commercial purpose and is not tied to any type of retribution or compensation.

For our Code:

A gift is any object, usually without commercial value, distributed as a courtesy, advertisement, usual promotional action or on the occasion of events or anniversaries (example: pen, notebook, mug with company's logo, etc.).

A present is any object or service for personal use or consumption that has commercial value (example: drinks, electronic devices, clothes, tickets for games, etc.).

Hospitality includes expenses such as payment for travel, meals, accommodation, transportation, among others (example: invitation to participate in events promoted, supported or sponsored by companies, invitation to present products and services or company facilities, etc.).

Gifts, presents and hospitality in the private sphere:

- Gifts and presents may be offered and received as long as their value does not exceed the limit of R\$200,00 (two hundred reais).
- Hospitalities with a legitimate commercial purpose may be offered and received as long as the expenses with food, accommodation, and transportation have modest and reasonable values and have been approved by the immediate superior.

Gifts, presents and hospitality for public officials:

- Gifts may be offered and received as long as their value does not exceed the limit of R\$100,00 (one hundred reais).
- Hospitalities with a legitimate commercial purpose may be offered and received as long as the expenses with food, accommodation, and transportation have modest and reasonable values and have been approved by the department of Compliance. After prior approval by the department of Compliance, the request for accommodation and transportation must be made in accordance with the internal rules established for requesting travel, accommodation, travel and limit values.

BENG employees must never offer or receive money in exchange for favors or privileges, or engage in corrupt practices or bribery payment.

It is important that the offer or receiving of gifts, presents, or hospitality does not involve an obligation or expectation of retribution or compensation. That is, when receiving or offering any of these items, the BENG employee should not, for example, return or be returned with favours, money, privileges, confidential information, or any other form of retribution.

Meals

Business meals should always have a legitimate business purpose and should never generate an obligation or expectation of retribution or compensation. It must be limited to the criteria established in the company's internal rules.

- Only people authorized by the board may carry out/participate in business meals, always observing the travel expenses refund policy.
- Meals must respect the limit of R\$200,00 (two hundred reais) per person.
- The employee must pay for the meal and request reimbursement according to the travel expenses refund policy.
- In case of meals with suppliers or potential suppliers, each party must bear its own expenses.

8 DONATIONS AND SPONSORSHIP

BENG does not make donations or sponsorships of any kind.

9 QUALITY, SECURITY, ENVIRONMENT AND HEALTH (QSEH)

The adoption of good practices in relation to quality, safety, environment and health allows BENG's processes to be more efficient. Actions that reduce accidents and incidents at work and environmental impacts make workers and consumers more satisfied.

For this reason, all those who use the company's structure or materials, whether they are employees or visitors, play an important role in reducing environmental damage, work accidents and incidents, and help in raising quality, by taking an active stance, adopting good health practices, and making use of Personal Protective Equipment (PPE) suitable for the duties performed. BENG employees and visitors must:

- Report work accidents and incidents with employees, contractors, partners, or service providers that may occur on the premises of the company or companies at its service.
- Preserve cleanliness, organization and safety in the workplace.

- Use the PPE necessary for the performance of activities and ensure that other employees do it as well.
- Inform the respective manager whenever he/she identifies risk situations in the work environment.
- Do not store, consume, or remain under the influence of any type of narcotics and/or alcoholic beverages on the premises of the company or companies at its service.
- Communicate to the manager whenever he/she is under medical treatment, taking medications that interfere with reflexes and that may compromise their safety or that of other employees.

The carrying of weapons will only be allowed to authorized and qualified professionals during the exercise of their activities, according to the current legislation.

10 COMPLIANCE WITH THE CODE

It is the responsibility of each employee and service provider to ensure full compliance with all the terms of this Code. “Making the right decision” and acting according to the highest ethical standards is the personal responsibility of each employee and cannot be delegated. In case of doubt, employees must always be guided by the principles and values established in the introduction of this Code.

BENG reserves the right to control and monitor the media, as well as having free access to the files stored in the equipment owned by it. The company also has the right to control and monitor access to the internet and to all equipment connected to its information technology system (examples are, but not limited to: computers, tablets, smart phones, phones, etc.).

The corporate e-mail is a work tool owned by BENG and therefore can be monitored. Therefore, use it responsibly and do not send inappropriate, offensive, obscene messages or chains, or pyramids.

11 DISCIPLINARY MEASURES

Any failure to comply with the terms of this Code will result in the application of disciplinary warning measures, disciplinary suspension, termination of contract for just cause, as provided for in the company's disciplinary measures procedure, besides possible legal implications.

12 HOTLINE - ETHICS CHANNEL

In case of doubts, employees, customers, suppliers, business partners, or the community in general may contact the person responsible for Compliance through the ethics channel compliance@beng.eng.br.

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

The Ethics Channel is managed by the company's Compliance Officer (COs) independently.

The investigation by the Compliance Officer will be carried out according to the following steps:

1. Verification of the authenticity of the complaint. If the complaint is not made in good faith, the record will be filed.
2. If there is reasonable evidence of violation of the principles of Compliance and/or of the BENG Code of Ethics, there will be a documentary investigation to check for the existence of any explicit evidence that the Compliance and/or the Code have not been complied with. Investigators will be empowered to cooperate between company departments in the investigation with relevant personnel.
3. If evidence is found that proves the act of illicit practices and/or violation of BENG's Compliance and Code, a meeting will be held with the Board to verify the dealings with this investigated evidence.
4. The employee must be invited to testify about the evidence that exists against his conduct, in order to have a complete and wide right of defense.

5. The evidence, together with the deposition, will be the basis for requesting a third meeting with the Board. Based on BENG's Compliance and the Code of Ethics and Professional Conduct, the consequences can range from temporary dismissal to employee termination. During this meeting, the situation and the results of the investigation will be reported.

Any violation or suspected violation of the rules of this Policy must be reported through the Hotline above.

Employees are assured that the authorship of the communication will not be revealed under any circumstances, assuring total confidentiality and secrecy both of identity and of the content of the communication formalized through the hotline.

13 TIPS FOR REFLECTION

When in doubt about an action or decision, try and answer the following questions:

- Does this action disturb me or make me uncomfortable?
- Is it in line with BENG's values?
- What does the BENG Code of Ethics say?
- Are there any rules related to the situation in question in the company's policies, rules, and procedures?
- Will the action impact the company's reputation?
- Will it hurt other people?
- Is it something that I would proudly tell my children?
- Is it something that can take my sleep away?
- Would I like to receive such treatment?
- If the company were mine, would I like my employee to have this attitude?
- If I commented on this action, practice, or activity, to close people (family, community, etc.), would they consider the situation acceptable?

If you still have doubts, consult your BENG manager.

Tip for you, our leader:

You need to be an example of ethical behavior for all BENG employees!

Recognize the merits of each person and provide equal professional development according to the value and contribution of each employee. We do not accept that decisions concerning the professional career of employees are based only on personal relationships. Make sure that your team receives continuous and appropriate training, as well as up-to-date information on BENG policies.

14 AWARENESS AND COMMITMENT TERM

This awareness and commitment term is an integral part of the employee's employment contract with BENG and consists of two copies. One copy remains with the employee and the other with the company.

I declare that I have received, read and understood the BENG Code of Ethics and Professional Conduct and that I am aware and in full agreement with the established terms and guidelines and with their relevance to me and the company.

I undertake to comply with it entirely, under penalty of disciplinary measures, in accordance with the company's internal rules and applicable law.

Full Name	
Department	
Corporate email	
Personal email	
Telephone Contact (Residential)	
Telephone Contact (Mobile)	
Signature	
Date	

Is there any situation you would like to comment regarding potential conflicts of interest, information and/or validation by the Ethics Committee?

YES. Fill out the Clarification and Validation Term.

No.

This term must be in two copies. One copy remains with the employee and the other with BENG.

15 EXPLANATION AND VALIDATION TERM

This Term is aimed at employees and whom BENG managers deem their knowledge to be necessary, whoever has a situation that might suggest a conflict of interest with BENG's business or situations that require validation by the company, according to the rules provided in this Code.

1. Please indicate BENG's suppliers, service providers, customers or partners of which you are a partner, administrator, executive, negotiator, commercial representative or in which you occupy a position with decision-making power:
2. Please indicate people with whom you have a close relationship (family, affective, friendship, etc.) who are partners, administrators, executives, negotiators, commercial representatives or who occupy positions with decision-making power in a supplier, service provider, partner, customer or BENG competitor:
3. Situation(s) requiring validation:

I declare that the information provided by me in this document is true, and there is no omission of any information that may influence decisions that BENG needs to take regarding this Term.

Full Name	
Department:	
Signature	
Date:	

This term must be in two copies. One copy remains with the employee and the other with BENG.