

## **BENG Compliance Program**

Dear all,

Corruption in Brazil and worldwide directly affects the well-being of citizens when public investments in health, education, infrastructure, security, housing, among other essential rights to life are reduced. Corruption increases social exclusion and economic inequality. Operation Lava Jato, currently underway in Brazil, is considered the largest corruption investigation in recent world history. Lava Jato has revealed a picture of systemic and in some cases institutionalized corruption in Brazil.

In order to prevent acts of corruption within the company, BENG has developed a Compliance Program based on three pillars: prevention, detection and response, whose main focus, obviously, is on prevention.

We understand that the Compliance Program is more than a set of rules. It is a matter of taking a stance. As part of the Program, one of the most important topics is the application of anti-corruption principles in the company's areas of operation. Thus, in order to help our employees, partners, customers and interested parties, we have prepared BENG's Compliance Guide on anti-corruption.

At the moment, there is a great mobilization for establishing systemic activities in the company to consolidate an efficient and uniform Compliance Program in order to perpetuate the company's business.

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

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## 1. INTRODUCTION

The terms in this Guide should be interpreted according to the definitions presented below:

### 1.1. What is Compliance?

The term Compliance originates from the English verb *to comply*, which means to act according to a rule, an internal procedure, a command, or a request. That is, to be in “Compliance” is to be in compliance with external laws and internal regulations. Therefore, keeping the company in compliance means complying with the standards of the regulatory agencies, in line with the activities developed by the company, as well as the internal regulations, especially those inherent to its internal control.

### 1.2. Objectives of the Compliance Program

The aim of this Guide is to help people understand our anti-bribery and anti-corruption policies: what does corruption and bribery mean, how can it negatively affect the image of the company and its business, the consequences of improper conduct and what should be done to combat and prevent corruption and bribery. The Guide also shows comprehensibly how an anti-corruption and anti-bribery policy can be implemented in the company's daily life and the necessary assumptions for an adequate conduct - in accord with Compliance.

### 1.3. Anti-bribery and compliance management system

Set of interrelated or interacting elements of an organization to establish policies, objectives and processes to achieve those objectives.

The elements of the management system include organizational structure, roles and responsibilities, planning and operation.

### 1.4. Compliance obligations

Requirements that an organization is mandatorily required to meet, as well as those that an organization voluntarily chooses to meet.

## 1.5. What is corruption and bribery?

*Corruption* is the willingness to act dishonestly in exchange for money or personal gain. It is a long existent aspect of human behaviour. For this reason, it can be easy to forget the damages it causes: by wrongly benefiting people who abuse of their power or position, it results in unfair competition that undermines innovation and harm integrity.

Corruption can take place when dealing with business partners, public and/or private, or with government authorities.

*Bribery* is the act of grooming to bribe and the action and effect of bribing. This verb stems from the Latin *subornāre* and refers to the act of corrupting someone with money, gifts given aside of the legal scope, or favours to obtain advantages from that person.

Bribery is a widespread phenomenon. It causes serious social, moral, economic and political concerns, weakens good governance, hinders development and distorts competition. It erodes justice, undermines human rights, and impedes poverty alleviation. The act of bribery also increases the cost of business, brings uncertainties to commercial transactions, raises prices of goods and services, decreases the quality of products and services. This scenario may cost lives and properties, destroy trust in institutions, and interfere in fair and efficient market operation.

## 1.6. What is public agent

Any natural person, whether civil servant or not, acting officially or exercising office to the Governmental Authority, even if temporarily or without remuneration. Any private individual working for a service provider company contracted for the execution of typical activity of the Public Administration. Or any employee, political leader, or other people who act for, or on behalf of, a political party or candidate for public office.

## 1.7. Contributor(s)

All employees, interns, contractors, directors and executives of the company.

## **1.8. Third parties**

Any natural or juridical person who is not BENG's employee or who is not exclusively hired by it, but is hired and/or subcontracted to assist in the performance of its activities, such as business partners, consortium members, representatives, suppliers, temporary consultants, agents or third parties acting on behalf of the company.

## **1.9. GIFTS, PRESENTS AND HOSPITALITY**

Items with no commercial value or below R\$100.00 (for gifts and giveaways), distributed as a courtesy in holidays (such as Christmas and Easter), advertising, meals, entertainment or usual promotion of the company, such as agendas, calendars, key chains, pen drives and pens. In case of accommodation, the daily rates must be less than R\$250.00, except for such conditions as non-existence of lower prices for the period in question or in cases of international trips, in which the maximum amount is USD 150.00.

### **1.10. Undue advantage**

Any asset, tangible or intangible, including money and values, that is offered, promised or delivered with the purpose of unduly influencing or as a reward to any action, decision, or omission of a person, whether a Public Agent or not. This concept includes presents/gifts, entertainment, airline tickets, accommodation, donations, sponsorships, or any valuable item used for such purposes, that is, unduly influencing or rewarding any act or decision.

### **1.11. Travel/Accommodation**

Any expense with means of transport, such as ground, air, rail, road or water transportation, or with means of accommodation, such as hotel, inn, or resort which, in any case, is related to the professional activities carried out by employees of the company or that are provided for in contracts with Third Parties.

## 2. THE COMPLIANCE PROGRAM

The Compliance Program can be defined as a set of actions and rules that ensure compliance with legal requirements and rules and that project ethical principles in the business environment, as a means to prevent corruption or bribery.

Corruption or bribery is now considered a transnational phenomenon, it is the result of intense globalization and needs to be tackled by all countries. In this context, the enactment of Law 12.846 / 2013 (Anti-corruption Law) has met international commitments sealed in conventions that established rules to suppress international corruption and that were ratified by Brazil. These guidelines are added to the anti-bribery management program recommended by the ISO 37001: 2017 standards (Anti-bribery standard) and ISO 37301:2021 (Compliance Standard).

Compliance is the best formula that the company can adopt to prevent against strict civil liability provided for in the Anti-corruption Law. This law deals with administrative and civil liability of legal entities for the practice of acts against public administration, whether national or international.

These are measures used by companies to prevent against acts of corruption made by the director board, by the employees, and/or by the representatives of the company. This mechanism can block such acts and avoid the extreme penalties provided for by law. The Program reduces the incidence of corruption against the public administration and can relieve the company's responsibility, in the case of it is being sued for such acts.

Goal of the Compliance Program:

- To analyze operational risks.
- To manage internal controls.
- To analyze and to prevent fraud, bribery and corruption.
- To adopt information security measures.
- To promote the culture of Compliance in the company.
- To establish an environment of trust for future investors and/or partners, in which data and information are reliable.
- To have ethics and anti-corruption as a criterion to differentiate the company from competitors.

### **3. OBJECTIVES OF THE ANTI-BRIBERY AND COMPLIANCE MANAGEMENT SYSTEM**

The objective of this item is to describe how the items of NBR ISO 37001 and ISO 37301 are structured and meet the requirements of BENG's Anti-bribery and Compliance Management System, establishing the guidelines to be followed by the Organization, aiming at the fulfillment of the Anti-bribery and Compliance Policy, ensuring the maintenance and continuous improvement of the processes and services provided, increasing the security of its activities, the continuous improvement and control of the processes related to compliance risks, seeking the increment of policies and procedures capable of balancing the relation risk/controls, the prevention of illicit acts, the compliance with the legislation and other applicable requirements. The base structure is based on the assumption of the fulfillment of the attributes of its context and interested parties, scope, related processes, compliance obligations, compliance risks, governance, anti-bribery and Compliance policy, responsibilities and authorities, compliance function, actions to address risks and opportunities, objectives, support structure, application of controls, channel for complaints and investigation, monitoring, internal audit, critical analysis and treatment of non-conformities that must be carried out to ensure the effective operation and the mechanisms for its continuous improvement.

#### **3.1. Context of the organization and interested parties**

BENG has identified, analyzed and evaluated the internal and external factors that are favorable and unfavorable to its purpose relative to the Anti-Bribery and Compliance Management System - ACMS, for this purpose the SWOT methodology was used - Strengths, Weaknesses, Opportunities and Threats, specifically the organization determines the relevant stakeholders by establishing their requirements and expectations, for both themes the detailed description is kept as documented information in the spreadsheet Context of the SGQAS 37001\_37301 Organization.

#### **3.2. Scope**

BENG has strategically determined the limits and applicability of the management system through the scope of the Anti-bribery and Compliance Management System - ACMS, focused on meeting the requirements of integrity and anti-corruption,

considering in a reasonable and proportional way the nature and extent of the Compliance risks to which the organization is exposed, as well as the Compliance obligations it must meet, the scope is kept as documented information, Context of the SGQAS 37001\_37301 Organization.

### **3.3. Related Processes**

BENG has determined the requirements of the management system and its processes, defining the way the SGAC is structured and implemented, including its interactions, as well as, the controls that must be performed to ensure its effectiveness and a structure that integrates procedures, processes, policies and other essential controls to achieve the compliance results intended, acting to prevent, detect and respond to a non-compliance.

The structure in place provides the necessary controls to make it operational through all interactions, which is maintained and improved continuously.

BENG's anti-bribery and compliance management system, based on the principles of good governance, proportionality, integrity, transparency, accountability and sustainability, is maintained as documented information, Context of Organization SGQAS 37001\_37301.

### **3.4. Compliance obligations**

BENG has determined and considered compliance obligations (mandatory and voluntary) as a basis for establishing, developing, implementing, evaluating, maintaining and systematically improving its anti-bribery and compliance management system, assessing the risks of non-compliance and the impacts caused on its operations.

Mandatory requirements with which BENG must comply may include:

- laws and regulations;
- permits, licenses or other forms of authorization;
- orders, rules or guidelines issued by regulatory agencies;
- decisions of courts of law or administrative tribunals;



- treaties, conventions and protocols.

Requirements that BENG voluntarily chooses to comply with may include:

- agreements with community groups or non-governmental organizations;
- agreements with public authorities and customers;
- organizational requirements, such as policies and procedures
- voluntary principles or codes of practice;
- voluntary labeling or environmental commitments;
- obligations arising from contractual agreements with the organization;
- relevant sectorial and organizational norms.

BENG has signed a partnership with GREEN LEGIS - <https://greenlegis.com.br/>, a company specialized in the management of legal requirements (legislation) so that it can identify its compliance obligations.

Not limited to the platform, BENG complemented the identification of its compliance obligations (National and International) through punctual, registered in a specific spreadsheet.

The survey is kept as documented information, Compliance obligations SGAC 37001\_37301.

### **3.5. Compliance Risks**

BENG has implemented a compliance risk evaluation process, which allows the organization to build a solid base for its Anti-Bribery Management System, according to the Compliance Risk Identification and Evaluation Chart - SGAC, through the identification of risks considered as priorities by the organization for mitigation and also the implementation of controls, aiming at the allocation of personnel, resources and activities directed to such mitigation.

The criteria may take into account a number of factors, including the nature of the bribery risk, the likelihood of the bribery occurring, and the magnitude of the consequences.

Once the relevant bribery risks have been assessed, the type and level of anti-bribery controls to be applied to each risk category are determined, as well as the adequacy of existing controls, seeking their continuous improvement.

### **3.6. Anti-bribery Policy and Compliance**

Senior Management has established, maintains, and critically reviews the Anti-Bribery and Compliance Policy, which aims to encourage commitment to compliance by all Beng stakeholders.

The full policy is established from the Anti-Bribery and Compliance Policy document.

The Policy is disseminated to employees and business partners through at least one of the following vehicles: training, boards, bulletin boards, flyers, website, e-mail or other appropriate means.

### **3.7. Responsibilities and authorities**

Beng's Organizational Chart is presented in the documented information spreadsheet Human Resources - Organizational Chart tab, representing the lines of authority and interrelationship between areas.

Top management is responsible for understanding, fulfilling and applying the requirements of the Anti-bribery and Compliance Management System acting in accordance with their roles and competencies in the organization.

#### **3.7.1. Compliance function**

The instance responsible for the compliance function is inserted in the Top Management, as represented in the Organization Chart, having responsibility and authority to

- Oversee the design and implementation by the organization of the SGAC;
- Provide advice and guidance to the staff about the SGAC;
- Ensuring that the IMMS conforms to the requirements of the applicable standard;
- Reporting on the performance of the IMMS (to everyone in the organization).

### **3.7.2. Compliance Culture**

Beng develops, maintains and promotes a culture of compliance at all levels within the organization, Senior Management and managers demonstrate an active, visible, consistent and sustainable commitment through standard conduct and behavior that is required by everyone in the organization.

Senior Management encourages ethical behavior with integrity and will not tolerate behavior that compromises compliance.

Factors that Beng advocates and manages for a compliance culture:

- Set of understandings and applicability of the organization's values;
- Active management of respect for these values;
- Consistency in the treatment of non-compliance, regardless of position;
- Leadership by example (Top management);
- Appropriate evaluation in the pre-employment of potential people for critical functions (Due Diligence);
- Integrity program with guidance that emphasizes compliance and the organization's values;
- Ongoing compliance training, including updates to training for all relevant people and stakeholders;
- Ongoing communication on compliance issues;

- A swift and proportionate disciplinary process for cases of wilful or negligent violations of compliance obligations;
- A clear relationship between the organization's strategy and individual roles, emphasizing compliance as essential to achieving organizational results;
- Appropriate and open communication about compliance, both internally and externally.

Beng works relentlessly on the items mentioned above, using all the necessary tools for their fulfillment.

### **3.8. Actions to Address Risks and Opportunities**

Beng considers in the approach to risks and opportunities the context of the organization and processes based on risk analysis to maintain and improve its SGAC, considering the company's strategic direction, the internal and external issues relevant to the compliance system, as assessed in SWOT, and the requirements of stakeholders to consolidate Beng's risks and opportunities. The approach to risks and opportunities is materialized from the information documented in the organization's context spreadsheet and in the risk analysis spreadsheet, and the treatments are managed according to their priority (risk) and are applied after a critical analysis by the Top Management, including the approach to the necessary controls and their respective effectiveness.

Beng determines the risks and opportunities, ensuring that actions are planned so that the Management System achieves the intended results, increases the desirable effects, prevents and reduces the undesirable effects, and achieves improvement.

The risk management matrices and action plans are managed directly by Senior Management. They have the responsibility to develop the mapping and implementation of the necessary controls by the various areas involved, subsequently verified through the Internal Audit process.

### 3.9. Compliance Objectives

The monitoring of the Objectives and Targets is carried out through the documented information spreadsheet context of the Organization. The objectives are consistent with the Anti-bribery and Compliance Policy, measurable, applicable, achievable, monitorable, communicated and updated taking into account the context of the organization, the integrity program and the needs and expectations of stakeholders.

### 3.10. Support structure

The organization determines and provides the resources necessary to implement and maintain the BCMS and continuously improve its effectiveness, as well as increase preventive controls for the Anti-bribery and Compliance management system by meeting its requirements.

Personnel performing activities affecting compliance with the requirements of the ICMS are competent on the basis of education, training, and experience appropriate to the operation and control of its processes.

Beng provides and maintains facilities in a manner that ensures an adequate infrastructure to achieve compliance with established requirements.

Infrastructure includes:

- Building (even in Home Office mode), workspace and associated facilities;
- Process equipment and software involved;

#### 3.10.1. Competencies

Competencies are defined through the job description, which serves as the basis for hiring. As far as training is concerned, the management evaluates the need and are responsible for mapping, controlling and managing on-the-job training of procedures and routines.

Training is also applied to meet the development needs of operational competencies, and, when necessary, effectiveness evaluation is applied. Specifically for integrity-related issues, cross-cutting and customized training is applied, applied on demand, to meet the objectives related to the Compliance Program and the Anti-bribery and

Compliance Management System - SGAC. Beng ensures that the employees involved are competent and aware of the relevance and importance of the SGAC for their activities and how they contribute to achieving the objectives and the performance and effectiveness of the SGAC. Supporting records of training and evidence of competencies are kept.

The competencies required from external providers are described in contracts and technical specifications and are controlled and monitored through an assessment of suppliers and contractual requirements by the Director managing the contracts.

### **3.10.2. Awareness and Training**

Beng has established an Integration Program for the hired employees, which is under the responsibility of Human Resources and has the objective of providing the employees with more safety in the execution of the activities to be developed on behalf of the company, besides approaching topics such as Beng's Vision, Mission and Institutional Values, Code of Conduct and Ethics, Integrity Program, among other subjects, as determined in the procedure.

The training contents are defined, monitored and reviewed annually or as required by Beng, so that employees at each relevant level and function are aware of their responsibilities regarding ethical conduct, and

- The importance of acting in compliance with the Anti-Bribery and Compliance Policy, Objectives, Procedures and other Requirements of the SGAC;
- The significant or potential Risks and Opportunities of their activities;
- Of the potential consequences of non-compliance with procedures and specific instructions, as well as their non-compliance.

The organization seeks the potentialization of competencies and the development of its employees, determining the necessary knowledge for the continuity of its processes, seeking to ensure the continuity and prosperity of the business, of the organization, and of the people through the Human Resources department, which has training and development programs.

In this way, organizational knowledge can be guaranteed mainly through training and the development of employees throughout the organization. Training is geared toward a process of behavioral change, aimed at the acquisition of skills related to the tasks of the position. Personal development, on the other hand, is complementary to training, professional experience, and other acquired competencies.

### 3.10.3. Internal and external communication

Beng has established guidelines for internal and external communication that are practiced according to the table below, which aims to guide communication actions, define forms of communication between the interested and involved parties with the activities developed by the company, as well as establish the methodology, responsibilities and communication channels for the interested parties, in order to ensure that the effectiveness of the Management System is known to all involved.

BENG COMMUNICATION PLAN					
What to communicate	to	When to communicate	With whom to communicate	How to communicate	Responsible
Política SGAC		Continuamente	Colaboradores e partes interessadas	Integração, Treinamentos; E-mail, site; intranet.	Direção e função compliance
Objetivos do SGAC		Trimestral	Diretoria	Reunião, e-mail	Direção e função compliance
Código de conduta e ética		Continuamente	Todos	Treinamento, Site, e-mail, intranet.	Direção e função compliance
Resultados de indicadores de desempenho SGAC		Trimestral	Diretoria e Coordenação	Reunião, e-mail.	Direção e função compliance
Programação e resultados de auditorias internas e externas do SGAC		A cada auditoria interna / externa realizada	Diretoria, Coordenação, colaboradores	Reunião, e-mail.	Direção e função compliance
Revisão de documentos do SGAC		A cada revisão realizada	Os setores aplicáveis e outras partes interessadas	Controle de informação documentada/ treinamento/ e-mail	Direção e usuário do documento.
Atendimento as obrigações de compliance.		Continuamente	Diretoria e Coordenação	Reunião.	Direção
Alteração de requisitos legais, legislações e obrigações de compliance.		Quando aplicável	Diretoria e Coordenação	Reunião.	Direção
Informações sobre o desempenho do SGAC		Reunião de análise crítica.	Diretoria e Coordenação	Reunião.	Direção

Planos de Ação	Durante a execução do plano.	Todos os envolvidos na execução.	Reunião de acompanhamento	Direção
Investigação Canal de Denúncias	Quando ocorrer denúncia	Função compliance e Direção	E-mail, Reunião, gestor do canal.	Direção
Divulgação Canal de Denúncia	Continuamente	Público interno e externo	Site, E-mail, integração, treinamento, Código de conduta e ética, política.	Direção
Análise de parte interessada	Quando ocorrer alteração significativa.	Diretoria	Reunião.	Direção ou quem receber a demanda.
Mapa de riscos e oportunidades	Quando ocorrer alteração significativa.	Todos os processos.	Reunião de acompanhamento	Direção
Contexto da Organização SGAC	Quando ocorrer alteração significativa.	Diretoria	Reunião.	Direção
Sugestões e Reclamações de partes interessadas	Quando ocorrer.	Diretoria; Gestores dos processos; gerência e outras partes interessadas	Reunião; e-mail.	Direção
Convocação de Treinamentos	Quando ocorrerem	Todos os funcionários	E-mail, Whatsapp, avisos e telefonemas	Direção
Solicitação de Mudanças	Quando necessário	Todos	E-mail	Direção ou quem solicitar.
Cultura, obrigações e objetivos do Compliance	Continuamente	Todos	Todos os meios	Direção e função compliance

### 3.11. Documented Information

Beng has defined a system for managing documented information through the procedure PR Control of Documented Information, which aims to establish criteria for the creation, control and management of documented information, is available for consultation and widely known by the people involved in the processes.

When creating and maintaining documented information, Beng ensures:

- Identification and description (e.g., a title, date, author, or reference number);



- Format (e.g., language, software version, graphics) and medium (e.g., paper, electronic);
- Critical review and approval for adequacy and sufficiency.

Establishes the system for managing documents required by the BCMS so that they are critically reviewed and approved for adequacy prior to issuance or revision.

Documents of external origin: All documents that do not fit into the documents described above, but that have an influence on the planning and operation of the SGAC are considered external documents. These documents can be made available in their latest version via the internal network, or via the internet, on the official sites of the other agencies or entities that issue these documents.

Records Control establishes the criteria for ensuring that objective evidence of the SGAC is legible, readily identifiable and retrievable and must be controlled to ensure that:

- It is available and suitable for use, where and when needed;
- It is adequately protected (e.g. against loss of confidentiality, misuse - or loss of integrity).

### **3.12. Implementation of operational controls**

Beng has established the code of conduct and ethics as an essential operational control for its SGAC that establishes, among other things, the obligation of full commitment of the organization to the integrity program and relevant compliance obligations.

Compliance measures are adopted and applied in the organization's operations to foster a compliance culture.

Beng maps its processes and, according to risk, designs its controls considering:

- Clear, practical and easy to adopt documented operational policies, processes, procedures and work instructions;
- Process and general approvals;
- Segregation of responsibilities and incompatible roles;

- Automated processes (when possible)
- Annual compliance plans
- Staff performance plans;
- Demonstration of management commitment and exemplary behavior, to other measures to promote ethical compliance behavior;
- Frequent, active and open communication about expected staff behavior (standards and values, codes of conduct).
- Integration of compliance obligations into procedures (when possible), including computerized systems, forms, reporting systems, contracts and other legal documentation;
- Consistency with other critical analysis and control functions within the organization;
- Ongoing measurement and monitoring;
- Assessment and reporting (including management oversight) to ensure that personnel comply with procedures;
- Specific arrangements for identifying, reporting and escalating non-compliance and non-compliance risks.
- Initial and scheduled due diligence;
- Implementation of appropriate controls (Procedures, instructions, manuals, policies;
- Financial and non-financial controls;
- Stakeholder engagement;
- Performance of ongoing monitoring;
- An appropriate critical review of legal/contractual agreements;
- Audits of internal controls.

When contracting with third parties, an organization should implement controls to ensure that the acquisition, operational, business and other non-financial aspects of its activities are being appropriately managed. Depending on the size of the organization and the transaction, the procurement, operational, business, and other non-financial controls implemented by an organization can reduce compliance risks.

### **3.13. Whistleblower channel and investigation**

Beng's Reporting Channel is maintained and in operation, the e-mail [compliance@beng.eng.br](mailto:compliance@beng.eng.br) establishes the direct channel for anonymous or non-anonymous reports. This channel consists of the receipt and initial treatment of reports and information about alleged acts that are in disagreement with the organization's policies and ethical culture. In addition to the disclosure and availability via the website, the Reporting Channel is also disclosed in various communication vehicles, either by e-mail or in printed materials and distributed to the internal and external public (when possible), among others.

In addition to complaints, it is also intended to receive queries and clarify doubts about the conduct to be adopted by employees, suppliers, customers and service providers in relation to which there is any doubt in terms of conduct and ethics.

The compliance and top management function is responsible for receiving, analyzing and addressing the application of consequences to the occurrences of violations of the code of conduct and ethics, non-compliance in its obligations, and other internal regulations, which have arrived via the whistle blowing channel or identified by the other means of control and internal monitoring, indicating the appropriate disciplinary measures to the responsible leaders and submitting for deliberation by the top management (always).

The investigation will be carried out by its own means or, when necessary, forensic work will be hired for a more directed investigation, and, when applicable, the execution of the penalties provided for in extremely serious cases.

The Compliance Function represented by the Management has unlimited access to consult all the reports, investigation procedures, and consequent application of the balance of consequences registered in the management e-mails of the Denouncement Channel.

### **3.14. Monitoring**

The objectives and goals of the SGAC are established based on the organization's context sheet and its monitoring is done by assigning responsibilities and methods, combining the anti-bribery and compliance performance, efficiency and effectiveness of the SGAC.

### **3.15. SGAC Internal Audit**

Beng understands that internal audits are of great importance to the management system, serving as a self-assessment for continuous improvement. The internal audits aim to determine whether the SGAC is being implemented as planned, in accordance with the established requirements and with the provisions of the NBR ISO 37001 and ISO 37301 Standards.

To guide this system, Beng follows the PR Internal Audit procedure, which defines frequency, criteria, and responsibility for planning and carrying out audits aimed at verifying the conformity of the processes that make up the management system. The audit results are registered and made known to those responsible for the audited processes, who take timely corrective actions to eliminate the non-conformities found during the audit, as well as their relative causes.

### **3.16. Critical Analysis by Top Management**

Beng follows the system for the development of critical analysis meetings, establishing the Critical Analyses by Top Management and the Compliance Function, as well as the expected inputs and outputs, having as main objectives the strategic planning, decision-making, problem solving, communication, information, feedback, evaluation, resource needs to meet established goals, and the continuous improvement of the SGAC.

The conclusions of these meetings seek actions to promote continuous improvement of the management system and stated processes. The issues addressed in these meetings are kept as documented information of the management system through Power Point presentation (not mandatory) and the standard ATA recorded by the Anti-bribery and Compliance System Management.

Inputs for critical analysis

The issues that must be followed up during the top management's critical analysis are:

- Status of actions from critical analyses of previous directorates; (What was left pending in the previous analysis).

- Changes in external and internal issues that are pertinent to the SGAC; (Re-evaluation of the SWOT analysis and its actions)

- Changes in stakeholders' needs and expectations that are pertinent to the management system; (Re-evaluation of the stakeholder analysis and its actions)

- Information on the performance of the anti-bribery and compliance management system, including trends in:

Non-conformities and corrective actions; (Resulting from audits or improvement processes).

Monitoring and measurement results; (Indicators monitoring the objectives and overall SGAC).

Audit results (Internal and external audits).

Reports to the reporting channel; (Beng Channel).

Investigations; (For all reports that came in through the Beng channel).

- Nature and extent of compliance risks to which the organization is subject; (Review whether the bribery risk matrix is adequate and functional).

- Effectiveness of the actions taken to address the bribery risks, and; (Review whether the established anti-bribery controls are adequate to the identified risks).

- Opportunities for continuous improvement of the anti-bribery management system (Action plans for continuous improvement of the ACMS and possible requests from Senior Management regarding the ACMS).

- Opportunity for continuous improvement, critical analysis by management should consider:

The adequacy of the anti-bribery and compliance policy;

The independence of the compliance function;

The effectiveness of existing controls;

The communication of those raising concerns, stakeholders, including feedback and complaints; investigations and the effectiveness of the reporting system.

### **Critical Analysis Outputs**

The decisions and actions adopted in the critical analysis relate to, among others:

- Opportunities and recommendations for improvement;
- Need for changes in the BCMS;
- Resource needs.

### **Critical analysis by the compliance function**

The anti-bribery compliance function will assess whether the BCMS is suitable for managing the controls over bribery risks faced by Beng and whether they are effectively implemented and report to senior management on the results of the entire BCMS.

#### **3.16.1. compliance feed sources and compliance reporting**

Beng has established, implemented, and maintains a systemic process for compliance feeds, ensuring that it assesses and maintains processes to seek and receive feedback on its compliance performance from various sources. The information is critically analyzed and evaluated to identify root causes of non-compliance, if any), ensure that appropriate actions are taken immediately, and reflect this information in the periodic assessment of compliance risks.

Sources include:

- Personnel (e.g., through whistleblower channels, feedback);
- Customers (e.g., through a complaint handling system);
- Third parties (suppliers, business partners Regulatory bodies, independent audit);

Feedback on compliance performance may include:

- Compliance issues;

- Non-compliance and compliance concerns;
- Emerging compliance issues;
- Ongoing organizational and regulatory changes;
- Feedback on compliance performance and effectiveness.

The method used by Beng to collect the information for feedback addresses the following topics:

- Open non-conformities related to non-compliance arising from direct complaint or through the whistleblower channel (when they happen);
- Internal meetings (processes) that may identify a possible non-compliance;
- Results of the internal climate survey;
- Non-compliance with internal processes and controls established by Beng;
- Observations of people, interviews, inspections, among others;
- Training and awareness;
- Audit and critical analysis;

The criteria for information classification include:

- Source;
- Department;
- Description of non-compliance (critical analysis will be required to enable classification);
- Mandatory references;
- Indicators;
- Severity;
- Real or potential impact.

The systematic capture of both complaints and manifestations allow the classification and analysis of those that are related to compliance.

This analysis considers systemic and recurrent issues for rectification or improvement, as they are likely to represent significant compliance risks for Beng and may be more difficult to identify.

### **Compliance reporting**

Beng has established, implemented and maintains a systemic process for compliance reporting ensuring that any non-compliance, however minor, will be addressed and included in this report.

Through the Compliance function, the report will be prepared and issued on a regular quarterly basis (except in case of need for immediate reporting to any relevant regulatory body, it will be done on a timely basis);

The issues that will be addressed in this report will be

- Matters that the organization is required to notify to any regulatory authority (if any);
- Changes in compliance obligations, their impact on the organization, and proposed actions underway to meet the new obligations
- Measurement of compliance performance, including non-compliance and continuous improvement;
- Number and details of potential non-compliances and subsequent analysis of them;
- Corrective actions taken for non-compliance;
- Information on the effectiveness of the compliance management system;
- Contacts and development of relationships with regulatory bodies;
- Results of audits (control and management system), as well as monitoring activities;
- Monitoring the full execution of action plans, especially those derived from audit reports or regulatory requirements, or both.



Note: And in case of need, a compliance report may be issued at any time to document the proposed actions, especially if they are related to non-compliance with compliance obligations, policies, complaints, or for immediate reporting to any regulatory body.

### **3.17. Handling of Non-conformances and corrective actions**

In order to critically analyze the non-conformities related to its processes, Beng follows the PR Procedure Non-conformities and Corrective Actions, which defines the methodology to determine and analyze the causes, implement provisions and corrective actions according to the degree of importance of each situation, and verify the scope of the non-conformity in order to remedy the occurrence and avoid reoccurrence.

The non-conformities are detected mainly through:

- Recurrent deviations from the goals contained in Objectives and Goals of the SGAC;
- Manifestation of Interested Parties;
- Critical Analysis by Senior Management and Anti-Bribery Compliance;
- Non-Conformities of Processes;
- External Audits of the SGAC;
- Internal Audits of the SGAC;
- Reporting Channel;
- Compliance Indicators;

Note: Corrective actions arising from SWOT context analysis and compliance risk analysis are handled directly in the development tools.

## **4. PROFESSIONAL CONDUCT COMMITMENT**

The relations between BENG and its employees must be guided by trust, transparency, and dignity. In order to guarantee these principles, we have created a Code of Ethics and Professional Conduct applicable to all BENG employees.

In addition, if any employee detects or suspects, in good faith, of potential violation of the Compliance Program, he/she must report the fact by email to [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.

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

Employees are assured that the authorship of the report will not be revealed under any circumstances. We assure total confidentiality and secrecy both of identity and of the content of the report that was formalized through the hotline. If you do not want to identify yourself, we guarantee your anonymity. The company's two *Compliance Officers* will have independence to initiate investigations (when necessary) even if it is against the other *Compliance Officer*.

#### **4.1. ACCUSATIONS AGAINST PARTNERS**

If there is a denunciation that involves all of the company's partners and that they are Compliance Officers, an external company with recognized credibility in the market must be hired to carry out the investigation. The final report must be sent to our business partners and regulatory agencies in order for the necessary measures to be taken. It is up to the courts to decide on the appropriate penalties.

### **5. HOW TO DEAL WITH**

Our anti-bribery and anti-corruption policies are designed to translate this principle into practice. This section presents the information you need to understand how to apply them. All relevant policies are covered in this chapter, with a focus on those that affect most people in their normal business dealings.

#### **5.1. Presents, gifts and hospitality**

Giving gifts and providing hospitality (meals, travel, entertainment) is considered a common form of courtesy in corporations daily business. However, anti-corruption laws prohibit the acts of offering or giving any valuable object, including gifts and hospitality to third parties, in order to obtain improper advantages or to influence the action of an

authority. Specific concerns arise when the acceptance of such gifts is in any way associated with a potential business transaction or regulatory approval.

Any gifts or hospitality, granted, offered, or received, must comply with the following mandatory principles:

- It should not be offered to gain an improper advantage or to influence the action of an authority.
- It must be permitted by local law.
- Its value must be reasonable and appropriate to the position occupied by the beneficiary, to the circumstances and to the occasion, so that it does not give the impression of bad faith or impropriety nor can it be interpreted by the recipient or third parties as a bribe.
- The frequency of gifts or hospitality provided to the same beneficiary must not appear improper.
- It must be correctly registered by e-mail to [compliance@beng.eng.br](mailto:compliance@beng.eng.br) with the name of the beneficiary and the company to which he/she provides service, the purpose, the value, the location and the day of the offering.

## **5.2. Travel/Accommodation**

Eventually, it may be necessary to pay travel and accommodation expenses for third parties - for example, to visit a potential project. To this end, the following conditions must be met:

- It is directly related to the potential project or the fulfilment of a contract.
- The commercial objective could not be achieved effectively and at a lower cost without travelling or travelling to a closer location.
- Travel and accommodation will serve a legitimate business purpose that is not overwhelmed by non-business entertainment.

## **5.3. Payments for routine acts**

Small payments to lower-ranking officials in government or to employees of private companies to ensure or speed up the execution of routine acts to which the individual/entity is entitled are prohibited.

## 5.4. Intermediaries

Bribery or corruption with public and/or private agents generally occurs when companies use third parties as intermediaries to do business with the government, to obtain government action, or to act on behalf of BENG before senior officials. Anti-corruption laws do not always differentiate between acts performed by you or performed by a third party acting on your behalf. For this reason, it is necessary to ensure that we only deal with intermediaries, whether they interact with government officials or with private sector clients, who use the same standards of business conduct as BENG itself. In this case, the following points should be adopted:

- To have a solid and documented basis for trusting the intermediary.
- To take the necessary measures to monitor and prevent misconduct and, where appropriate, train the intermediary.
- To respond appropriately to indications of possible misconduct.

We describe below the steps necessary to hire a new intermediary or renew an existing agreement or contract:

1. **Due diligence.** To conduct a research on the intermediary's background, reputation and qualifications. This procedure also applies for qualifying suppliers who have more than a low risk in their relationships and for customers who have a high-risk history in their relationships.
2. **To communicate about BENG standards.** To communicate BENG's expectations about anti-corruption to the intermediary.
3. **Contractual protections.** To document the relationship in a written contract, with the mandatory standard contractual protections. These contractual provisions help to communicate our expectations and allow BENG to monitor and prevent violations of our standards.
4. **Danger signs.** Check for "danger signs" which may indicate risks. These include situations where the intermediary:
  - Appears not to be qualified or to have less staff than necessary.
  - Is recommended by a public official.
  - Requests that his/her identity remains hidden.
  - Asks to be paid in cash or in advance or by means of third party accounts.

- Requests very high remuneration, unusual in relation to the value of the services provided.
- Requests disproportionately high reimbursement for expenses or payment for undocumented expenses.

When there are any of these or other signs of concern, further investigations and surveys are needed.

## **6. CONSEQUENCES OF INADEQUATE CONDUCT**

BENG does not tolerate violations of the Compliance Program. This means that we must have a solid and consistent process for dealing with those who are not prepared to take their responsibilities seriously.

Compliance means obeying the law, behaving in accordance with company policies, and following the processes established to enforce those policies. Any violation will be treated as an extremely serious matter. Depending on the case, the following measures may be applied:

- Informal warning (only for minor Compliance violations).
- Formal warning.
- Dismissal.
- Contract termination (for customers and/or suppliers).

Any employee who commits a Compliance violation will have to undergo recovery training in Compliance.

## 7. SUMMARY OF THE CODE OF ETHICS AND PROFESSIONAL CONDUCT

BENG employees work for the benefit of the company as an integral part of the local economy, with attention and respect for the cultural and social values of each location. The following principles of conduct apply to all employees, as stipulated in the document BENG Code of Conduct and Ethics.

1. Every employee must perform his/her function in compliance with the laws and regulations provided for in the legal system in which he/she works.
2. Employees must act with honesty, loyalty, and integrity towards colleagues, the company and business partners.
3. No employee can perform acts of discrimination, especially regarding race, religion, age, sex, or physical condition. Sexual and moral harassment are criminal acts and are prohibited in the company.
4. Employees must observe the rules of free and fair competition.
5. Employees must not inappropriately benefit from their position in the company. They cannot receive, allow others to receive, or grant to third parties advantages that go beyond the usual commercial policies.
6. Employees may not use or provide available and private company information without prior authorization. Knowledge of the company's internal situation should not be used improperly. The confidentiality of data must be preserved.
7. Each employee must observe the safety and control rules to which he is subject.