

ETHICS AND CONDUCT CODE - ES GROUP

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SUMMARY

COMMITMENT FROM SENIOR MANAGEMENT - 2

INTRODUCTION - 3

ETHICAL PRINCIPLES AND INTEGRITY - 4

SUPPLIERS, SERVICE PROVIDERS, CONSULTANTS, OR REPRESENTATIVES - 5

PROFESSIONAL CONFIDENTIALITY - 9

PROHIBITIONS - 7

COMPLAINT CHANNEL AND DISCIPLINARY MEASURES - 10

COMMITMENT FROM SENIOR MANAGEMENT

TOP MANAGEMENT COMMITMENT

The ES GROUP establishes rules (rights and obligations) for employees, partners, business partners, and suppliers. Generally, the internal regulation stipulates what is permitted or not within the organization and may cover rules for both employees and the company itself.

The Internal Work Regulation aims for a greater understanding among all employees, partners, business partners, and suppliers, showing greater transparency in our actions, improving our practices, and building an increasingly strong ethic.

Internal or external suggestions will be accepted, analyzed, and discussed together with the board for the continuous improvement of this regulation. Disseminating values is our greatest goal, always with ethics and transparency. The ES Group prioritizes an excellent relationship with its customers and suppliers.

We do not admit promises that cannot be met regarding prices and delivery times; therefore, we always seek clarity and trust. A company practice is to admonish in private and praise in public. Requests for information from employees must be made ethically and legally; personal informal information will not be passed on.

CARLOS JOSÉ DOMINGUES
CEO - ES GROUP

INTRODUCTION

As a general orientation, we must always keep in mind our professional and commercial relations of the company with the client and of the employee with the company. These relations must be based on the usefulness of the moment as we are useful while participating in commercial and professional processes in which we are involved.

The commercial market in which the company is present is highly competitive, as is the professional market of its employees, and that is why we are not exclusive, there is always some company or worker who can replace us. Because of this, we must always seek new technologies and knowledge to have a competitive advantage over commercial and professional competitors.

Likewise, the company's employees should aim for professional improvement, individual growth, and professional relations with the company, as it is through these factors that we become useful in the professional process in which we are involved.

Our management model is carried out through Technical Leadership and Management, which gives us guidelines on the best ways to achieve excellence; on the other hand, our purpose, our values, and our principles will guide our attitudes, initiatives, and behavior.

We all want to work at a respected and admired company. Collective reputation begins and ends with our individual attitudes. Do your part by putting the principles of our Ethics and Conduct Code into practice in both small and large decisions.

SCOPE OF APPLICATION

This Code of Ethics, which reflects the cultural identity of the ES Group, gathers guidelines that must be observed in the professional performance of all its employees to ensure increasingly higher ethical standards in the exercise of their activities. It is intended to guide the professional conduct of all employees of the Group, encompassing both universal principles that have achieved international consensus, such as the Universal Declaration of Human Rights, as well as specific recommendations unique to the ES Group.

The moral obligations described herein, as well as the legal ones, must be followed promptly and extensively, and these purposes can only be achieved with the ongoing commitment of all employees to maintain high ethical conduct in meeting the Vision, Mission, Values, and Ethical Principles of the ES Group.

VISION

To be a global reference in providing solutions.

MISSION

To offer solutions by adding value to customers and promoting continuous evolutions.

VALUES

Love for others, Ethics, Commitment, Appreciation, Boldness, and Humility.

ETHICAL PRINCIPLES AND INTEGRITY

Responsibility, truth, legality, transparency, and honesty. Act with ethics and integrity in relations with employees, partners, business partners, and suppliers, fully respecting our legal and moral obligations.

COMPETENCE

This Code of Ethics applies to all employees, regardless of contractual modality or hierarchical level, customers, partners, and society.

APPLICATION OF ETHICAL PRINCIPLES

With the clear purpose of guiding decisions, actions, and relations between the internal and external public, this Code of Ethics also translates the expectations related to the conduct of the Company's business through the consideration and application of the ES Group's Ethical Principles in the relationship with:

COMMUNITY AND SOCIAL RESPONSIBILITY

For the ES Group, corporate social responsibility involves the combination of two fundamental factors: the economic, social, and environmental function of the Company and its corporate citizenship practices.

The first and fundamental responsibility of the ES Group is to remain successful as a company, generating direct and indirect jobs, paying taxes, and fostering economic development in the communities due to the services provided, characterizing its socio-economic function.

All employees, regardless of contractual modality or hierarchical level, clients, partners, and society linked to the ES Group should know, respect, and promote in internal and external scopes:

- The Ethical Principles of the ES Group;
- Consumer Code;
- Diversity and combatting discrimination;
- Commitment to professional development;
- Promotion of health and safety;

- Promotion of sustainable standards of development, production, distribution, and consumption involving suppliers, service providers, among others;
- Protection of the environment and the rights of future generations; and
- Public interest social actions;
- Internal Regulation.

COMPETITORS

The ES Group bases its relations with competitors on the effective recognition that all operate within a free trade system, and therefore, such activity must be within the legal limits in force and the ethical conduct required, based on a strictly non-corruption, fraud, or tax evasion policy, to allow fair competition benefiting all stakeholders. All ES Group employees in dealings with competitors must strictly respect this Code of Ethics.

SUPPLIERS, SERVICE PROVIDERS, CONSULTANTS, OR REPRESENTATIVES

The selection and hiring of companies or individual consultants should be based on the following principles:

- Compliance with established norms and procedures, respect for the attributions of the specific areas of the Company, respect for the Social Statute of the ES Group, and the Limit of Delegation of Authority;
- Registration and documentation of the entire selection, hiring, and approval process;
- Proven integrity evidenced through documentary requirements and information research from specialized public agencies or from clients, ensuring that the contract is signed with an agent/supplier of unquestionably reputable reputation;
- Demonstration of technical, administrative, and economic capacity compatible with the purpose of the contract, evidenced through documentary requirements, research with professional bodies, quality certificates obtained from public recognition organizations, clients, documented visits to facilities and works, tests, trials, ensuring that the quality and origin of the product/service do not raise any doubts;
- Strict compliance with legal, tax, labor, individual and collective safety, and environmental regulations;
- Establishment of written agreements and contracts specifying the services to be performed, basic remuneration, amounts to be paid, and other terms and conditions;
- Respect for the competences and attributions of the different areas of the Company in the various stages of contracting, ensuring the necessary segregation of responsibility required for total impartiality in contracting;
- Investigation and clarification of any doubts regarding the integrity or capacity;
- Establishment of commercial conditions through research and negotiation among various market alternatives, choosing those that bring the greatest

economic benefit to the ES Group, considering price factors, financial conditions, and quality attributes in accordance with current norms and procedures;

- Impartiality in negotiations conducted to obtain the best commercial conditions, proceeding in a way that does not generate any doubt about the ethical conduct of the process or favoritism to any proponent;
- It is strictly forbidden to use third parties hired under any title for the direct or indirect practice of any act contrary to current legislation or conflicting with this Code of Ethics;
- It is also strictly forbidden to have a relationship with a foreign government entity or official that may interfere with the business. If such a relationship exists, approval of the hiring must have the owner's approval after certification that there will be no harm to the autonomy of the parties in the contractual relationship;
- It is considered a serious infraction for any employee to accept any form of gratification, direct or indirect, that could influence the contracting or management of contracts for suppliers or service providers;
- Commercial negotiations must be conducted and registered exclusively by the Commercial Management and approved by the Director;
- Any employee who feels morally prevented from representing the ES Group in a business transaction due to personal reasons (kinship, affinity, or legal disputes) should disclose the fact, even confidentially, to their superior to designate another representative, always with the intent of serving the Company's interests;
- Any employee who at any time feels coerced to favor a particular supplier or service provider over another, either externally or internally, should report such fact to their superior.

CUSTOMERS AND PUBLIC SECTOR

To ensure a high standard of ethical conduct in all phases of conducting the ES Group's business, all employees must demonstrate ethical behavior and, therefore, the following are not allowed:

- Cash payments, promises, donations, gifts, gratuities, privileges, bribes, or services to any public official, government authority, political party, representative of a political party, or political candidate with the intention of influencing any act or decision of such official or inducing them to use their influence over any act or decision of a governmental entity. In accordance with the law, any employee who makes contributions to political parties must not, under any circumstances, link the name of the ES Group;
- Accepting or providing personal services, money, or their equivalents, regardless of the amount involved.
- Situations of conflict of interest must be avoided and addressed especially in relations with the Public Administration, including hiring public agents and their relatives.
- The organization's participation in tenders and contracting with the Public Power must comply with all applicable legislations and regulations, as well as

other principles of Public Administration: impersonality, morality, transparency, efficiency, and reasonableness.

- Administrators, employees, or third parties acting on their behalf from the ES Group hampering full cooperation with any investigations and inspections carried out by bodies, entities, or public agents.

The ES Group complies with all current anti-corruption laws and maintains an Integrity System aimed at preventing the acts provided for in Law No. 9,613/1998 (Money Laundering Law); of harmful acts to National or Foreign Public Administration as provided in Law No. 12.846/2013 (Corporate Anti-Corruption Law) and its regulation, Decree No. 11.129/2022. The Group acts to maintain a transparent and ethical relationship with the public power.

We also observe compliance with the "Foreign Practices Act (15 U.S.C. §78-dd-1 et seq., as amended) and the UK (2010 English Bribery Law)" regarding operations related to importation. We also follow the Bank Secrecy Act (BSA) of 1970, a federal law in the United States aimed at combating money laundering and other illegal financial activities regarding financial institutions to identify and report suspicious activities to regulatory bodies and various entities, preventing internal and external corruption.

PROFESSIONAL CONFIDENTIALITY

Professional confidentiality involves all aspects of the functional life of the ES Group and its employees, including, by way of example:

- Internal lists and catalogs;
- Financial data;
- Proposals and negotiations;
- New projects and planned enterprises;
- Advertising and marketing campaigns;
- Lists of potential or actual suppliers;
- Own or others' salary data or other personnel-related data;
- Investment plans;
- Changes in administration or company policies;
- Supplier prices;
- Technologies under development;
- Quality Procedures and Manuals;
- Other trade secrets.

Therefore, all employees must ensure that:

- Confidential matters are not disclosed to third parties and are restricted to the persons involved;
- Cultivate an inclusive, healthy work culture of respect among people, courtesy, and meritocracy, promoting equal opportunities for everyone;

- No employee uses for their own benefit or that of others any information relating to the ES Group obtained by themselves or others by breaching the obligation to keep it confidential or even if it has passed without permission to the public domain;
- Make decisions without being influenced by factors unrelated to professional opinion, always ensuring impartiality, exemption, professionalism, and technical support. Avoid personal interests prevailing over those of the organization. Act legally and ethically in the face of conflicts of interest;
- No employee discloses trade secrets or restricted or confidential information to other employees or third parties, except when necessary for the conduct of the ES Group's business;
- Documents, electronic files, software, and other media containing restricted or confidential information of the ES Group will be discarded with care to prevent their inadvertent disclosure;
- Necessary precautions are taken during public discussions or in conversation with friends or family to prevent inadvertent disclosure of information restricted to the ES Group;
- During the normal course of business, restricted information is treated as confidential;
- Any confidential information obtained by the ES Group occurs according to the principles of safe and ethical business;
- Holders of reserved information are responsible for ensuring its confidentiality when it is not yet public knowledge to avoid compromising the activities and interests of the ES Group;
- No personal information regarding any employee is passed to third parties or to the internal public—intimacy, private life, honor, and the image of people are inviolable under the terms of the Constitution of the Federative Republic of Brazil, under penalty of indemnification for material or moral damage resulting from its violation. Only the Human Resources area may provide personal information to public bodies under the terms of the law or judicial determination;
- Each one's salary is treated as a confidential matter, restricted to the interested employee, their superiors, and the Human Resources
- Each one's salary is treated as a confidential matter, restricted to the interested employee, their superiors, and the Human Resources area, constituting a serious offense to disclose this information outside these assumptions.
- Telephone communications made by employees in the exercise of their customer and supplier service assignments are continuously and permanently monitored by the ES Group. This monitoring is restricted to telephones disclosed to customers and suppliers internally.
- Employees subject to similar norms, i.e., codes of ethics or other normative instruments of their professional class, must comply with their specific rules, reconciling them with this Code of Ethics and Conduct whenever legally possible.
- Appropriate professionalism, especially concerning sensitive issues such as confidentiality, strategy, and know-how;

- Respect and preserve the environment, contributing to the reduction of society's negative effects on nature. Be socially responsible with the community and the environments in which the organization operates;
- It is the responsibility of the Board of Directors and the Legal Advisory to jointly analyze cases that require interpretation and/or additional guidance to this Code of Ethics.
- Respect and act with ethics and integrity before the guidelines of the Internal Regulation of the ES Group, which can be accessed in the "Communication" folder inserted in the shared drive.

PROHIBITIONS

Given the foregoing in this Code of Ethics, it is required that the employee in the performance of their functions abstain from acts and conduct that contradict or conflict with the interests and work philosophy in force in the ES Group, such as:

- Damaging the interests of the ES Group, either negligently or intentionally;
- Benefiting in any way at the expense of the ES Group, the client, or the party involved in business with the Company, either by themselves or through a person of their relationship;
- Linking the name of the ES Group to enterprises of manifestly dubious nature;
- Practicing any type of moral or sexual harassment, discrimination, prejudice, or racism;
- Associating with or practicing child labor, slave labor, or similar;
- Practices that contravene laws, ethics, and the guidelines of the Code of Conduct;
- Offering or receiving bribes, gifts, hospitality, gratuities, refunds, or donations to public agents, clients, and business partners in exchange for a special position, price, or privilege;
- Maintaining a business relationship in the name of the ES Group with any person who is a close relative or friend, or with any company controlled by such person;
- Serving as a counselor, director, partner, consultant, or any other key role in any other company that does or seeks to do business with the ES Group or is its competitor;
- Directly or indirectly contributing to the performance of an act contrary to the law or intended to defraud it, or committing an act legally defined as a crime or misdemeanor;
- Carrying or using illegal drugs—within the premises of the ES Group, measures will be immediate as permitted by law; if outside the Company, just cause will be linked to a conviction that has become final; there will be a support program for any dependents of drugs and/or alcohol;
- Carrying a firearm within the premises of the ES Group or on works under the responsibility of the company;
- Using the resources of the ES Group for political and union purposes not authorized by internal norms;
- Using undue influence for their benefit or that of third parties;

- Participating in activities notoriously strange and incompatible with the interests of the ES Group;
- Committing an act that may be characterized as sexual harassment in the workplace;
- Engaging in trading on their own or another's account without permission from the superior that may result in harm to the ES Group;
- Retaliating against any whistleblower and witness in processes for investigating complaints from the Complaint Channel of the organization when they act in good faith.
- Being negligent in the performance of their respective functions;
- Violating the secret of the ES Group;
- Acting harmfully against the honor, physically assaulting any person in the ES Group, employees, third parties, as well as clients, suppliers, and any other people with whom the Company maintains relations, except in the case of legitimate defense of oneself or others;
- Acting with indiscipline (non-compliance with norms) or insubordination;
- Treating subordinates with excessive rigor;
- Disrespecting hierarchical superiors;
- Not observing and not requiring compliance with the safety standards of the ES Group and/or required by law.

DISCIPLINARY PROCESS

The rules of conduct stipulated in this Code of Ethics and Conduct, once violated, constitute disciplinary infractions that may lead to the application of penalties, including: Disciplinary Warning, Suspension, and Termination of Contract for Just Cause in accordance with labor legislation; concerning third parties, penalties will be according to the respective contracts.

COMPLAINT CHANNEL AND DISCIPLINARY MEASURES

The ES Group maintains the Complaint Channel, which can be accessed on the company's website. Complaints can be identified or anonymous. All complaints received are investigated and treated professionally and confidentially. Retaliation against good-faith whistleblowers is prohibited.

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- ✓ The Complaint Channel of the ES Group can be used to make complaints related to non-compliance with the law of this Code of Ethics and Conduct, unethical behavior or corruption, fraud, and other irregularities provided for in Law No. 12.846/2013 (Corporate Anti-Corruption Law).
- ✓ All partners, employees, suppliers, and business partners of the ES Group must know, understand, and comply with the Code of Ethics and Conduct. Non-compliance with the guidelines of this Code may result in the application of penalties according to the rules established in the legal instruments that regulate the relationship of each party with the ES Group.
- ✓ The Group develops active listening that values manifestations, opinions, and diversity of viewpoints. We work with maturity and respect in the face of the contradictory, constantly learning. Under no circumstances do we retaliate against expressions of divergence. We are prepared to deal with our mistakes and repudiate any omission of problems. It is expected that everyone always practices open and transparent dialogue.

CONSEQUENCES

Every action has a consequence. Any employee or Administrator who violates the principles of this Code of Ethics and Conduct and other policies and norms of the Group is subject to disciplinary measures that will be applied according to local laws and the severity of the violation.

DOUBTS

We make it expressly clear that open and transparent dialogue is encouraged in the organization. Therefore, in case of doubts about the Code of Ethics and Conduct of the ES Group, the recommendation will always be: Contact the Ethics & Compliance area if doubts persist.