

# INTEGRITY CODE

STANDARDS AND PROCEDURES OF  
INTEGRITY PROGRAM  
GS INIMA BRASIL

PROGRAM



INTEGRITY



## To Employees and Related Third Parties

GS INIMA BRASIL, in line with its mission, vision and values, has developed the GS INIMA BRASIL's Integrity Program which aims to provide the Group, its Employees and Related Third Parties with an important tool to ensure that all our actions are guided by ethics and integrity.

This Program, developed in accordance with our peculiarities, complies with the best practices of domestic control entities and is aligned with the integrity measures adopted by our parent company.

As part of this effort, the Code of Integrity presented here is a document of the utmost importance. It contains the main rules and procedures of our Integrity Program.

This provisions set, which must be known and observed by all our Employees and Related Third Parties, provides the necessary framework for the efficient implementation of the Integrity Program and demonstrates our ongoing commitment to Integrity.

We are counting on everyone to apply the Code of Integrity effectively!



Paulo Roberto de Oliveira

**CEO**

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# GS IN IMA BRASIL'S INTEGRITY CODE

## PART 1 GENERAL RULES

**Art. 1.** This Code of Integrity ("Code") is part of the Integrity Program of GS INIMA BRASIL Ltda. ("GS INIMA BRASIL" or "Company") and establishes ethical standards and procedures to guide all those who act on behalf of or for the Company, as well as in all activities to be carried out.

§ 1. This Code has been approved by the company's senior management.

§ 2. The text of the Code will be constantly revised by adopting the monitoring and improvement mechanisms of the GS INIMA BRASIL Integrity Program.

§ 3. Senior management is liable for approving any changes to the Code.

**Art. 2.** In order to better understand the provisions of the Code, its main terms and expressions should be understood in accordance with the following definitions:

**I - Administration or Public Administration** : direct or indirect agency, entity or administrative unit of the Union, the States, the Federal District and the Municipalities, including entities with legal personality under private law under the control of the government or its shareholding, and foundations established or maintained by it.

**II - Regulatory Agency**: a type of Independent governmental agency, created by law, with specific responsibility for creating standards, supervising and regulating a particular economic sector. It also acts as the Government in Public Service Concessions, including sanitation.

**III - Public Official**: any person who exercises or occupies positions, offices, mandates or any other positions related to the performance of Public Administration or political functions, including:

- a) an official who holds a public office, job or function, even temporarily or without compensation;
- b) national, state, municipal or local elected and appointed officials, including positions in the legislative, judicial and executive branches;
- c) Employees of Government-owned Companies;
- d) government officials from environmental, licensing, tax and customs agencies, commissions or departments;

- e) members of the police force, including the military, local police and enforcement agencies;
- f) employees of public international charities institutions;
- g) employees of universities, school systems or hospitals administered by a public administration body.

**IV - Senior Management:** a concept specific to Integrity Programs, characterizes the decision-making bodies of an organization. At GS INIMA BRASIL, Senior Management corresponds to (i) the Administrative Board and (ii) the Officer, in accordance with the Company's Articles of Incorporation.

**V - Independent governmental agency:** is an autonomous service within the structure of the Public Administration, with its own legal personality, established to carry out activities of the Public Administration that require decentralized administrative and financial management for their better operation.

**VI - Integrity Channel:** an instrument of the GS INIMA BRASIL Integrity Program, through which it is possible for Employees, Related Third Parties, Customers and Society in General to make complaints about possible breaches of the Integrity Program, as well as to submit suggestions, queries or clarifications about this Program.

**VII - Employee(s):** Officers and employees of the GS INIMA BRASIL Group.

**VIII - Integrity Committee:** an internal body made up at least by 3 (three) effective members, including the CEO, the representative of the Strategic People Management Board (GEP) and the responsible of the Compliance Area, when necessary, designated by mutual agreement between the other members, a technical representative (GS INIMA BRASIL's employee or external person), chosen according to the nature of the violation committed, for cooperation, who will sign the Confidentiality and Secrecy Agreement.

The Committee will be liable for promoting the ratification or revision of the disciplinary measures recommended by responsible for the Compliance Area.

The decisions of the Integrity Committee shall be taken unanimously by consensus.

**IX - Responsible for the Compliance Area :** the responsible for carrying out the GS INIMA BRASIL Integrity Program, whose actions are outlined by the Code of Integrity and the other documents and policies of the GS INIMA BRASIL Integrity Program.

**X - Compliance:** comes from the English verb "*to comply*", meaning "conformity", which can be freely translated [into Portuguese] as "cumprir as regras" [to abide by the rules]. In other words, it means complying with the Company's laws, rules, policies and rules of procedures.

**XI - Conflict of Interests:** in general, the situation in which the performance of duties by the individual or the company should be jeopardized due to a personal relationship or condition, either by the risk of using privileged information or by the practice of conduct detrimental to the interests of the company in favor of particular interests arising from the individual's condition or relationships. Specifically in relation to conflicts of interest with Public Officials or former Public Officials, there is specific legislation at federal level to be observed (Law No. 12,813/2013).

**XII - Administrative Agreements:** are agreements or equivalent instruments (covenants, cooperation agreements, etc.) entered into between private individuals and the Public Administration, subject to the application of specific rules.

**XIII - Corruption:** In general terms, corruption is the practice of acts or conduct that violate a certain rule, which, for the specific purposes of the Integrity Program, can be understood as the practice of acts, by private individuals or Public Agents, aimed at offering an undue advantage, by the private individual to the Public Agent, in return for a benefit determined by virtue of the exercise of the public office or function.

Corruption is the payment (or promise) of money or any other undue advantage (employment, goods and rights) to a Public Agent, in exchange for some benefit (favorable administrative or judicial ruling or decision, issuance of licenses, permits or authorizations, more favorable economic conditions in Administrative Agreements, undue competitive advantages in Bids etc.).

It is important to mention that Brazilian legislation does not always refer to a certain act of corruption with an express reference to the term "corruption" (the classification of crimes of active or passive corruption is an exception). Therefore, acts that harm the Public Administration can be criminally classified as corruption, in addition to the hypotheses of the bidding crimes themselves, and sanctioned under the Anti-Corruption Law or the Administrative Impropriety Law, depending on the specific case and the seriousness of the agent's conduct.

**XIV - GS IN IMA BRASIL Group:** all formally incorporated legal entities in which GS INIMA BRASIL has a direct or indirect shareholding, including consortia.

**XV - Administrative impropriety:** to gain, by means of an intentional act, any type of undue patrimonial advantage by virtue of the exercise of office, mandate, function, employment or activity that violates probity in the organization of the State and in the exercise of its functions and the integrity of the public and social assets of the Executive, Legislative and Judicial Powers, as well as the direct and indirect administration, within the scope of the Union, the States, the Municipalities and the Federal District.

**XVI - Integrity:** is the ethical and correct posture, aimed at adopting acts and procedures to deal

with the correct and upright conduct of business activity, especially preventing the practice of illicit acts by the company's Senior Management, Employees and Related Third Parties.

**XVII - Bidding**; is the competitive procedure aimed at choosing the individual liable for rendering a service, supplying goods or any other business relationship with the Public Administration, mandatory except in the cases provided for by Law

**XVIII - GS INIMA BRASIL Integrity Program**; is the systematization and perfection of the instruments existing in organization, operating in prevention, detection and answer (remedy) of events for deviations, fraud, irregularities and unlawful acts.

**XIX - Related Third Parties**; is the group of suppliers and service providers contracted by the GS INIMA BRASIL Group, as well as any commercial partners of the Company or companies that are part of consortia of which the Company is a member.

§ 1. Also in order to facilitate understanding of the Code and as a stimulus to the adoption of upright conduct and practices, the "Integrity Guide" will be distributed to Employees and Related Third Parties, presenting, in a didactic and objective manner, the main points of the GS INIMA BRASIL Integrity Program and, especially, the Code.

§ 2. The "Integrity Guide" will be updated whenever the GS INIMA BRASIL Integrity Program is revised.

### Applicable Legislation

**Art. 3.** This Code of Integrity was drawn up on the basis of current legislation on combating corruption and maintaining an ethical and upstanding environment, specifically the following legislation:

- a) Law 12,846/2013 - Anti-Corruption Law or Clean Company Act;
- b) Law 8,429/1992 - Administrative Impropriety Law, with important changes brought about by Law 14,230/2021;
- c) Decree-Law 2,848/1940 - Brazilian Criminal Code;
- d) Law 12,813/2013 - Conflict of Interest and Insider Trading Law;
- e) Law 8,666/1993 or 14,133/2021 - Bidding and Administrative Agreements Law;
- f) Decree 11,129/2022 - Regulation of Law 12,846/2013;
- g) CGU Ordinance 909/2015 - Provides for the evaluation of integrity programs of legal entities.

### Scope

**Art. 4.** They are covered by the Code, subject to its provisions and those relating to the GS INIMA BRASIL Integrity Program:

- a) All employees of the GS INIMA BRASIL Group;
- b) Third Parties Related to the GS INIMA BRASIL Group and;
- c) Transactions between companies belonging to the GS INIMA BRASIL Group, including transactions with related parties.

### **Senior Management' Commitment**

**Art. 5.** The Company's Senior Management is liable for reaffirming and committing to the effective implementation, monitoring, improvement and review of the GS INIMA BRASIL Integrity Program , in general, to the dissemination of a corporate culture of integrity and commitment to ethics in personal and business relations.

Sole paragraph. In order to fulfill the duty assumed in this article, Senior Management must adopt the following conduct, among others provided for in the Code or in current legislation:

- I - Make public, in an evident and constant manner, the commitment to the GS INIMA BRASIL Integrity Program and, in general, to corporate integrity;
- II - Participate effectively in the training and integrity learning activities carried out at GS INIMA BRASIL, encouraging the participation of all Employees;
- III - appoint the Responsible for the Compliance Area, ensuring his/her autonomy and independence;
- IV - Enable the proper investigation and verification of complaints forwarded to the responsible for Compliance Area, including the protection of complainant in good faith;
- V - Implement, monitor, improve and review the GS INIMA BRASIL Integrity Program, committing to maintaining this Program and approving the changes made to the Code;
- VI - Promote the publication of the Integrity Code, also making it public by disseminating its rules on the GS INIMA BRASIL website.



## Disclosure and knowledge of Integrity Code

**Art. 6.** So as to widely disseminating the terms of the Code, a copy of its entire content - as well as any updates made - will be made available on the GS INIMA BRASIL website for consultation by all those covered by its provisions, in accordance with Article 4.

Sole paragraph. The Responsible for Compliance Area shall make physical copies of the Integrity Code and the other documents that make up the GS INIMA BRASIL Integrity Program available upon request.

**Art. 7.** All Employees and Related Third Parties must expressly state they are aware of the terms of the Integrity Code by signing the Statement of Knowledge, Adherence and Responsibility set forth in the Annexes.

## PART 2 - OPERATIONS

### Human Resources

**Art.8** GS INIMA BRASIL undertakes to act in full compliance with the rules relating to the health and safety of its Employees, promoting appropriate and sustainable working conditions.

§ 1. Interpersonal relations must be based on respect for people and differences, cultivating vocabularies and attitudes compatible with the work environment, encouraging constructive debate and diversity of opinions, and avoiding creating embarrassment.

Sole paragraph. No employee, candidate in a selection process, customer or related third party will receive discriminatory treatment or any form of harassment, intimidation or any other inappropriate conduct as a result of their personality, race, ethnic origin, nationality, social position, age, religion, gender identity, sexual orientation, personal aesthetics, physical condition, marital status, opinion, political conviction or any other factor of individual identity.

**Art. 9.** Every new employee selected must sign the "Statement of Knowledge, Adherence and Responsibility" set forth in Annex I, as a condition of their employment;

§ 1. The indication and selection of professionals indicated by Public Agents as a condition for obtaining benefits from GS INIMA BRASIL is strictly forbidden;

§ 2. During the selection process, it must be checked whether the applicant holds or has held a position or job in the Public Administration, especially with decision-making power or influence over matters of interest to the Company, if so confirmed, the responsible for selection shall:

I - Consult the Responsible for the Compliance Area, to ascertaining any incompatibility with the provisions of Law 12,813/2013, which should prevent the professional from being hired; and

II - If there is no incompatibility as set forth above, ask the professional to sign the "Statement of No Impediment" in Annex II of the Code, if it is decided to hire them.

§ 3. In the selection of positions or jobs with greater exposure, especially those involving direct contact with Public Agents, *Due Diligence* should be carried out by the Responsible for the Compliance Area, in addition to the background checks and professional references to be carried out by the Human Resources area.

**Art. 10.** The Human Resources area of GS INIMA BRASIL must act in constant interaction with the Responsible for Compliance Officer in order to, among other things:

- a) Coordinate the integrated actions of mutual interest;
- b) Obtain and refer the information, suggestions and changes in the Integrity Program;
- c) Assisting in carrying out integrity training and qualification activities.

**Art.11** The use of the Company's means of communication to establish any type of contact that should violate the provisions of this Code is prohibited.

§ 1. The use of GS INIMA BRASIL's e-mail address, as well as its computer equipment and servers, is exclusively for professional and corporate matters and issues related to the performance of GS INIMA BRASIL's activities, and shall not be used for personal matters;

§ 2. Employees must observe respectful conduct when communicating in electronic media, including, but not limited to, social networks, blogs and comments on websites, and offensive behavior towards GS INIMA BRASIL is prohibited;

§ 3. Employees are also subject to the discipline of this Code when using telephone sets, e-mail addresses or any other communication or IT equipment, when such use results in conduct prohibited by the Integrity Code which should become public.

## Contracting Related Third Parties

**Art. 12.** The contracting of Related Third Parties must be preceded by ethical checking, to be detailed in the Related Third Party Policy, an integral part of the GS INIMA BRASIL Integrity Program, as well as the effective performance of the activity for which they are contracted, carried out by the Responsible for the Compliance Area, through instruments allowing the broadest and most effective result of this checking.

**Art. 13.** Related Third Parties shall be required to deliver:

I - the Statement of Knowledge, Adhesion and Responsibility, set forth in Annex III; and

II - the Declaration of No Impediment, set forth in Annex IV, regarding any relationship, whether as an employee, member, service provider, collaborator or any other direct or indirect relationship, with anyone who holds or has held a position or job in the Public Administration, which characterizes a situation of conflict of interest, as defined in Law No. 12,813/2013 or in any other legal restrictions that condition the hiring of occupants or former occupants of a position or job in the Public Administration.

§ I. Notwithstanding the conditions of Law No. 1,813/2013, the use of any confidential or privileged information of the Public Administration is prohibited which is obtained from anyone who holds or has held public office or employment.

**Art. 14.** The contracting of Related Third Parties must be budgeted according to market parameters, with the exception of specific and punctual situations, duly approved by Senior Management, in which, due to the expertise of the Third Party, and/or the complexity of the work, said parameters could not be obtained.

§ 1. In the event of budgets higher than the values usually practiced, justification for the additional value and demonstration of the actual costs incurred by Related Third Parties in the agreements entered into with GS INIMA BRASIL shall be required.

§ 2. The agreements and equivalent instruments entered into by GS INIMA BRASIL with Related Third Parties must make explicit the scope of the agreement and the respective compensation, and any compensation or payment not expressly provided for in the respective instruments is prohibited, in compliance with the Policy and Procedures of the Procurement Department.

§ 3. Payments shall be made in the manner provided for in the agreement or equivalent instrument, subject to the obligation to issue tax documents defining and detailing the purpose of the payment made, and third-party intermediation is prohibited, except where this is provided for by law or regulation, or where this is customarily practiced in the specific performance of the respective contracted service, in which case such intermediation shall be duly provided for in the agreement.

## Accounting and Financial statements

**Art. 15.** The accounting records and financial statements must be prepared and presented in accordance with accounting practices adopted in Brazil (BR GAAP), which include the standards of the Brazilian Securities and Exchange Commission (CVM) and must strictly comply with current legislation, including the pronouncements and normative acts of the Accounting Pronouncements Committee (CPC) and the standards of the Federal Accounting Council (CFC), in accordance with the International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB).

**Art. 16.** GS INIMA BRASIL's accounting records must fully and accurately reflect the transactions carried out, so that any income received or expenditure made, in terms of costs, expenses or investments, is duly recorded, in compliance with current accounting standards.

**Art. 17.** GS INIMA BRASIL's financial statements will always be audited and must be published annually on the Company's website.

**Art. 18.** In the event of doubts about the accounting records and financial statements, the Responsible for the Compliance Area should be called upon, who has the prerogative to request clarification from those responsible for the accounting records and preparation of the financial statements, regardless of any request from the responsible department.

## Information Security

**Art. 19.** In order to aid subsequent control and investigation, the following documents and information must be duly recorded and filed, preferably digitally, for the minimum periods specified below:

I - Documentation relating to GS INIMA BRASIL's relationship with the Public Administration, including, but not limited to, the Records of Contact with Public Agents form, participation in bidding, agreements entered into, including related ones, inspection processes, procedures related to the collection and payment of taxes and licensing procedures or obtaining administrative authorizations or permits: indefinite term;

II - Accounting records and financial statements, and the respective audit reports: 05 (five) years;

III - Proofs of tax calculation and payment: 05 (five) years;

IV - Labor records: 05 (five) years;

V - Documentation relating to agreements or equivalent instruments entered into with Related Third Parties, except those relating to the rendering of services for obtaining licenses: 05 (five) years;

VI - Documentation relating to agreements or equivalent instruments entered into with Related

Third Parties, for rendering of services and obtaining licenses: 10 (ten) years;

VI - The registration of e-mails, letters, official letters or any form of written communication, except for those referred to in sections I and VI, which will observe the same terms as those set forth therein: 02 (two) years.

Sole paragraph. At the discretion of Senior Management or the Responsible for Compliance Area, the above terms should be extended for specific documents, records and information.

**Art.20** When managing personal data, the Company must respect the privacy of the data subject, in close compliance with the provisions of the General Data Protection Law (Law No. 13,709 of August 14, 2018).

### **Relationship with Public Administration, bidding and public agreements**

**Art. 21.** Any interactions between GS INIMA BRASIL, its Employees and the Public Administration will be governed by this Chapter, the Anti-Corruption Policy and the Public Administration Contracting Policy.

Sole paragraph. The examples with interactions with Public Administration are:

- a) Participation in Bids;
- b) Signature of agreements;
- c) Payments of Taxes;
- d) Being subject to the inspection carried out by Public Administration; and
- e) Obtaining licenses, authorizations, permissions and certificates

**Art. 22.** In relations with the Public Administration, making any payment not provided for by law or regulation is strictly forbidden, whether or not it results in a benefit to GS INIMA BRASIL or to third parties.

§ 1. Promising, offering or giving, directly or indirectly, undue advantage to Public Agents or any individual or legal entity related thereto is also strictly forbidden;

§ 2. The concept of undue payment referred to in the heading includes any payment demanded by a Public Agent as a facilitation or urgency fee, which is not provided for by law or general regulation, with the intention of speeding up the conclusion of administrative processes, and obtaining licenses, authorizations, certificates and permits or the discussion on restatement of the economic and financial balance of administrative agreements.

**Art. 23.** Any and all communication with a Public Agent, within the scope of GS INIMA BRASIL's

activities or in its direct or indirect interest, must be formalized and recorded for subsequent control.

§ 1. The Senior Management of GS Inima Brasil, including the Officers of the subsidiaries or those delegated to act on behalf of GS Inima Brasil, When communicating with Public Agents shall:

I - Preferably opt for a face-to-face meeting and formally request it through existing institutional channels or procedures;

II - When holding face-to-face or online meetings, or any interaction with Public Agents, such contact shall be formalized by means of the Contact Records with Public Agents Form on the Compliance Platform or fill in the Annex I Form of the Public Administration Contracting Policy and send it to the Responsible for the Compliance Area by e-mail to [integridade@gsinima.com.br](mailto:integridade@gsinima.com.br);

III - In the case of face-to-face or online meetings, or any interaction with Public Agents, related to the routine of GS INIMA BRASIL's business, therefore, in the ordinary course of business, referring to operational matters, the filling in the Form of Records of Contact with Public Agents is waived.

IV - To be accompanied by another employee, whenever economically and technically possible, at strategically relevant meetings;

V - Meetings should preferably be held on the official premises of the Public Administration entity or body, or on the premises of GS INIMA BRASIL, or, in the case of telephone or e-mail contacts, held on corporate lines and servers.

**Art. 24.** Respecting the legal guarantees and protections aimed at restraining excesses practiced by Public Agents, Employees or Related Third Parties are prohibited from hindering the activities involved in the investigation or inspection carried out by the Public Administration, or unduly intervening in its performance.

Sole paragraph. The Responsible for the Compliance Area will be informed of all inspection processes carried out by the Public Administration and, in those processes relating to the possible practice of illicit conduct or conduct prohibited by Law No. 12,846/2013, shall be responsible for liaising with the Public Agents responsible for the inspection.

**Art. 25.** GS INIMA BRASIL's participation in public bidding and the execution of administrative agreements entered into by it must strictly comply with current legislation, especially Law 8,666/1993 or Law 14,133/2021, Law 8,987/1995 and Law 12,846/2013.

§ 1. Any conduct that frustrates or defrauds the competitive nature of bidding procedures is prohibited, especially those involving adjustments or improper combination between private parties or between them and Public Agents.

§ 2. In the incorporation of consortia to participate in public bids, the following conditions will be observed:

I - GS INIMA BRASIL shall deliver a copy of the Code to the consortium members, demanding, as a condition for the formation of the consortium, the signature of the Statement contained in Annex III or proof, attested by the Responsible for the Compliance Area, that the consortium member has a compatible Integrity Program;

II - The commitment instruments for the incorporation and definitive incorporation of the consortium shall additionally provide for:

- a) The commitment declaration of the bidding consortium members to comply with the provisions of current legislation, including Law No. 12,813/2013 and Law No. 12,846/2013, expressly repudiating the practice of fraud and corruption;
- b) The obligation to report in case of committing fraudulent acts or corruption by another consortium member;
- c) The specific liability of the consortium member performing fraudulent acts or corruption, including its exclusion from the consortium and obligation to offset any losses and damages caused to the other consortium members by its misconduct.

**Art. 26.** In the execution of the administrative agreements, GS INIMA BRASIL - or a consortium integrated by it - must observe the original terms of the agreement, respecting the specific legal and contractual provisions authorizing and disciplining contractual changes.

### PART 3 - EFFECTIVENESS OF THEGS IN IMA BRASIL INTEGRITY PROGRAM

**Art. 27.** In order to ensure the effectiveness of the GS INIMA BRASIL Integrity Program, the Company undertakes to adopt the following measures and actions, regulated in the articles of this Part 3 of the Code and in auxiliary documents mentioned herein:

I - Preparation of the Company's "Risk Profile", a document with an objective description of the characteristics of GS INIMA BRASIL and its operations, in order to highlight the points of greatest exposure and risk, an indication of preventive and mitigating measures, to be reviewed annually by the Responsible for the Compliance Area;

II - Carrying out integrity training and learning, designed and evaluated in accordance with the "Integrity Learning Policy";

III - Constant monitoring of the understanding and implementation of the GS INIMA BRASIL Integrity Program, carried out through the Responsible for the Compliance Area, from the survey, analysis and forwarding of objective data, by the suggestions, information and complaints obtained by the communication channels;

IV - Periodic review of the Code of Integrity, the guide, the policies, manuals, rules and procedures making up the GS INIMA BRASIL Integrity Program; and

V - Application of disciplinary measures in a process initiated and carried out by the Responsible for the Compliance Area.

#### Training

**Art.28** To ensure proper understanding and compliance with the GS INIMA BRASIL Integrity Program, the Responsible for the Compliance Area, with the support of Senior Management, will be liable for promoting periodic training, which should include courses, seminars and lectures for Employees in addition to the distribution of learning material and permanent channel for clarification, when necessary, to Related Third Parties.

§ 1. GS INIMA BRASIL shall provide the appropriate structure, resources and locations to carry out the training related to the GS INIMA BRASIL Integrity Program.

§ 2. The Responsible for the Compliance Area will be liable for implementing the Integrity Learning Policy, a document that is part of the GS INIMA BRASIL Integrity Program, especially in relation to:



- I - the definition of the annual training program, which mandatorily includes an action of general presentation of the GS INIMA BRASIL Integrity Program and notions of corporate integrity;
- II - the definition of specific training programs and actions for certain sectors and Employees of the Company;
- III - the definition of specific training for Related Third Parties, which should be summarized in the presentation of handouts, guides or equivalent documents, which allow the proper understanding of the GS INIMA BRASIL Integrity Program.
- IV - the form of learning evaluation, adopting questionnaires or tests to allow the adherence of the content to be assessed and, based on the results, the adoption of training improvement measures.

### Monitoring

**Art.29** The Responsible for the Compliance Area will carry out the constant monitoring of the GS INIMA BRASIL Integrity Program, in order to identify, correct weaknesses and ensure the effectiveness of the rules and procedures provided for therein.

Sole paragraph. The following are means of monitoring the GS INIMA BRASIL Integrity Program:

- I - The Integrity Channel, from the collection, analysis and referral of the suggestions, criticisms and doubts submitted and the information presented, especially those that have been considered well-founded;
- II - Performance evaluation of the training carried out;
- III - Preparation of the Annual Report by the Responsible for the Compliance Area.

**Art.30** All information made through the Integrity Channel must be registered by the Responsible for the Compliance Area, who must also have a permanent instrument to control information, especially regarding their outcome and referral.

Sole paragraph. The information registration and control aims to identify points of attention and risks of nonconformities, mainly from the recurrence and themes, and the Responsible for the Compliance Area, in possession of this information, will adopt, among others, the following measures:

- I - Perform specific training to remedy recurring themes;
- II - Revision of the Integrity Code, the Guide and the Policies and manuals of the GS INIMA BRASIL Integrity Program, either to make them more understandable at points of greater misunderstanding, or to provide preventive and mitigating measures for identified risks; and
- III - Review of the Risk Profile, when necessary, highlight it to some point of attention or greater exposure identified.

**Art. 31.** Complaints about the practice of acts and conduct contrary to the legality and the GS INIMA BRASIL Integrity Program, notably the rules contained in the Code and in the Integrity Guide, will be forwarded to the Responsible for the Compliance Area through the Integrity Channel defined by this internal body.

§ 1. Information must always be formalized in writing or by telephone;

§ 2. In cases where the complainant is identified, the Responsible for the Compliance Area must maintain confidentiality as to the identity of the complainant in good faith and will only disclose the origin of the information when essential to the investigation, to ensure compliance with § 3 of this article, or to investigate any bad faith or slander, at the end of the investigations;

§ 3. The complainant in good faith is ensured protection against reprisals due to the his/her information.

**Art. 32.** The procedure for investigating information will be carried out, on a confidential basis, by the Responsible of the Compliance Area, who will be liable for carrying out the investigations required to prove the allegations.

§ 1. The procedure for investigating information must be formalized and documented, and all unwritten acts practiced therein must be shown in a document;

§ 2. In performing the investigation processes, the Responsible for the Compliance Area should rely on the advice and consultancy of third parties, notably Compliance, audit, investigation and law firms, contracted for this purpose;

§ 3. The Senior Management undertakes not to unduly interfere in the performance of the investigation procedures, and undertakes to collaborate with the Responsible for the Compliance Area in the necessary measures, ensuring its autonomy and authority;

§ 4. Notwithstanding the regular investigation procedure, the Responsible for the Compliance Area shall, upon receipt of the information and with the support of the Senior Management, adopt measures for the prompt interruption of any irregularities or violations referred to in the information, as well as take the necessary measures to remedy any damages generated.

**Art. 33.** The Responsible for the Compliance Area will be liable at the termination of confidential investigation procedure, to draft a report with grounds, with a detailed description of the investigated act and the evidence produced, with all the measures adopted during the procedure.

§ 1. In the report, the Responsible for the Compliance Area, based on the facts and evidence found will:

I - Recommend the filing of the information, also declaring any bad faith of the complainant, if he/she has identified himself/herself; or

II - Recommend the application of the disciplinary measures provided for in this Code, with the clear identification of those involved and their participation in the illegal event.

§ 2. The report will also refer any measure of improvement or revision of the GS INIMA BRASIL Integrity Program, in accordance with the mechanisms and procedures provided for in the Code.

**Art. 34.** Employees and Related Third Parties are granted the right to voluntary disclosure, which will result in the execution of a Collaboration Agreement, which shall provide for:

I - The detailed description of the facts related to the unlawful act;

II - The indication of the participation of third parties, if any, with the exact contribution of each one of them to the commission of the offense;

III - Measures to repair damages due to the offense, including the possible restitution of amounts.

Sole paragraph. The execution of a Collaboration Agreement with those who have already done so previously is forbidden..

**Art. 35.** As a result of the practice and application of the GS INIMA BRASIL Integrity Program, at the end of each year, the Responsible for the Compliance Area must prepare an Annual Report with all activities and their outcomes throughout the year.

### **Review of the Integrity Program GS INIMA BRASIL**

**Art.36.** In order to ensure the timeliness and effectiveness of the GS INIMA BRASIL Integrity Program, the Code, the Integrity Guide, the policies, manuals, rules and procedures making it up it must be constantly revised to adapt them to the risks to which GS INIMA BRASIL is subject and to any legislative and regulatory changes.

**Art. 37.** The Responsible for the Compliance Area will be liable for the review of the GS INIMA BRASIL Integrity Program, who should promote internal discussions and collect any collaborations from those covered by this Code.

Sole paragraph. In the task of reviewing the GS INIMA BRASIL Integrity Program, the Compliance Officer should recommend the hiring of external consultants to assist him.

**Art. 38.** The revisions made in the Code of Integrity will be submitted for approval by the Company's Senior Management.

### **Disciplinary measures.**

**Art.39** Violations of the provisions of the Integrity Code should lead to the application of the following disciplinary measures:

I - for the members of GS INIMA BRASIL:

- a) Censorship before the Company's member framework;
- b) Payment of indemnity and losses caused to the Company due to the violation committed;
- c) Termination *ad referendum* from the Company, upon prior payment of the value of its share, discounting the amount of any indemnity due to the Company, pursuant to the previous paragraph.

II - For Employees:

- a) Oral warning;
- b) Written warning;
- c) Suspension;
- d) Loss of bonuses, premiums, gratuities or similar, provided for in the Company's compensation policy;
- e) Dismissals without cause;
- f) Dismissal for cause, in compliance with current legislation;
- g) Payment of indemnity for damages and losses caused to the Company due to the violation committed;

III - in the case of Related Third Parties:

- a) Application of a fine provided for in the contractual instruments or equivalent;
- b) Termination of the relationship with GS INIMA BRASIL, upon termination or contractual termination, and no indemnity is due by GS INIMA BRASIL;
- c) Prohibition of being contracted or establishing any links with GS INIMA BRASIL for a period not shorter than 2 (two) years;
- d) Payment of indemnity for damages and losses caused to the GS INIMA BRASIL due to the violation committed;

**Art. 40.** The application of disciplinary measures will be promoted by the Integrity Committee of GS INIMA BRASIL, based on the confidential report, drafted by the Responsible of the Compliance Area, and can be carried out by mere ratification when the grounds of this report are fully accepted.

§ 1. When the decision of the Integrity Committee contradicts the recommendation of the Responsible for Compliance Area, it must be duly substantiated with the reasons for disregard;

§ 2. When the investigation process proves the commission of a crime by the investigated party, expressly provided for in Brazilian law, the Responsible for the Compliance Area, supported by a legal opinion and the consent by the Senior Management, must report the fact to the authority in charge;

§ 3. When applied to Employees, disciplinary measures must comply, where applicable, with labor

legislation;

§ 4. The application of disciplinary measures should be preceded by the right of to be heard and adversary proceedings by the accused, on a confidential basis, in the respective investigation process.

**Art. 41.** The Responsible for the Compliance Area, in the report drafted at the end of the investigation process, when concluding by the existence of the violation , shall recommend the appropriate disciplinary measure, observing the following gradation assumptions:

I - The violation shall be considered mild when it results from involuntary conduct, perfectly remediable or excusable and from which the offender does not benefit;

II - The violation shall be medium, if it results from voluntary conduct, but remediable, or carried out for the first time by the violator, without any benefit or gain;

III - The violation is considered serious if 01 (one) of the following factors exists:

a) the offender acted in bad faith;

b) the violation arises from direct or indirect benefit to offender;

c) the offender is recurrent in the commission of medium severity;

d) the offender has harm the corporate image of GS INIMA BRASIL;

e) the offender has caused significant economic damage to GS INIMA BRASIL or third parties;

f) the violation causes great harm, as it constitutes an expressly unlawful act provided for in the relevant legislation, notably in Decree-Law No. 2,848/1940, Law No. 8,137/1990, Law No. 8,429/1992, Law No. 8,666/1993 or Law No. 14,133/2021, and Law No. 12,846/2013.

Sole paragraph. The disciplinary measures of dismissal from the members framework, dismissal for cause and prohibition of being contracted by GS INIMA BRASIL will only be applied in the event of a serious violation.

**Art. 42.** Disciplinary measures will be applied to the manager liable for the employee who has violated the provisions of this Code, if the conscious omission to immediately report the case and/or stop the deviation is found.

**Art. 43.** Other measures should be recommended by the Responsible for the Compliance Area, which are not considered disciplinary measures, such as: training, *job rotation*, process improvement, change of computer system or tool, establishment of additional controls, among others.

Sole paragraph. The measures mentioned in this article will be monitored by the Responsible for the Compliance Area, in order to ensure their implementation.

## Responsible for the Compliance Area

**Art.44** Activities related to the application, monitoring and review of the GS INIMA BRASIL Integrity Program, including the interpretation of this Integrity Code will be performed by the Responsible for the Compliance Area.

§ 1. The Responsible for the Compliance Area will be chosen by the Senior Management and will occupy the position, exercising the functions inherent to it, until further decision by the Senior Management for its replacement.

§ 2. Any alternate will be called due to the impossibility of attendance of the Responsible for Compliance Area or if he is the subject of an ongoing investigation, in which case he must declare himself prevented from this specific procedure. The appointment of the alternate and his call will be made by the Integrity Committee.

**Art. 45.** The Responsible for the Compliance Area shall, among other duties provided for in this Code:

- I - Establish, in specific cases, additional obligations to those provided for in this Code;
- II - Structure the mechanisms and tools for receiving any complaints, as well as take action regarding information or communications of disrespect to the provisions of this Code required by the case, including referral to other sectors or persons in charge, in the corporate structure of GSINIMA BRASIL, preserving the confidentiality of the complainant and the duty of professional secrecy;
- III - Resolve doubts and resolve omitted cases dealing with the good conduct required of GS INIMA BRASIL's employees, obtaining proposals for amendments to the provisions of this Code whenever necessary;
- IV - Suggest solutions and preventive measures to improve and ensure the effectiveness of the application and possible revisions of the provisions of this Code;
- V - Issue, at his own discretion or request for third party, rules, opinions, guidelines and recommendations for the application of this Code;
- VI - Encourage the knowledge and training of the people covered by this Code, for its correct and faithful compliance;
- VII - on its own discretion or request from third party, process and document the investigation procedures of alleged conduct contrary to the provisions of this Code;
- VIII - Maintain information on the adoption and implementation of Integrity Programs by Related Third Parties.

§ 1. The acts of the Responsible for the Compliance Area will be formalized in writing and, in the case of decisions, formalized in a meeting, of which the respective minutes will be drawn up.

## Final provisions

**Art.46** Simplified version, aiming at the practical application, training, qualification, and strengthening of organizational integrity and culture, as an "Integrity Guide", will be made available to Employees and Related Third Parties.

**Art. 47.** This Code will be taken for approval by the Senior Management of GS INIMA BRASIL, for later disclosure.

**Art. 48.** This Code enters into force on the date of its formal disclosure to all GS INIMA BRASIL's Employees, notwithstanding the application of previous legal rules and procedures, as well as the Code of Ethics in force until then.

## ANNEX I

### TERM OF KNOWLEDGE, ADHERENCE AND RESPONSIBILITY TO THE GS IN IMA BRASIL CODE OF INTEGRITY

By this Term of Knowledge, Adhesion and Responsibility, [name], hereinafter referred to simply as "Declarant", as [Employee] of the [Subsidiary] company that is part of the GS INIMA BRASIL Group, enrolled with the CNPJ under No. [CNPJ], declares its knowledge and accord with the content of the Company's Integrity Code, undertaking herein to observe and fully comply with it, also subject to the appropriate disciplinary measures.

*[Place and date]*

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*[DECLARANT]*



**ANNEX II**  
**NON-HINDRANCE STATEMENT**

By this Statement, [name], hereinafter referred to simply as "Declarant", as an Employee of the company [Subsidiary] that is part of the GS INIMA BRASIL Group, enrolled with the CNPJ under No. [CNPJ], declares that:

- a. no position or employment is held within the scope of the Public Administration, of any power and in any federative entity, or, otherwise, the exercise of a current position or employment does not constitute a conflict of interest, especially in the form of art. 5 of Law No. 12,813/2013;
- b. has not held a position or employment within the scope of the Public Administration, of any power and in any federative entity, or, if he has held such position or employment for at least 06 (six) months or according to the term established by the agency where he worked, contact [sic] of the act of disconnection (dismissal, release, or retirement), in which case, he undertakes, also at any time, not to disclose or make use of inside information obtained due to the activities carried out in the Public Administration

The Declarant hereby assumes responsibility for the veracity of what was stated above, subject to the disciplinary measures provided for in the GS INIMA BRASIL Integrity Code, of which the Declarant is fully aware, in addition to any civil, administrative or criminal liability.

*[Place and date]*

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*[DECLARANT]*

### ANNEX III

#### TERM OF KNOWLEDGE, ADHERENCE AND RESPONSIBILITY TO THE GS INIMA BRASIL CODE OF INTEGRITY

By this Term of Knowledge and Responsibility, attached to Agreement No. [•] ("Agreement") [or equivalent instrument], entered into with the company [Subsidiary] member of the GS INIMA BRASIL Group, enrolled with the CNPJ under No. [CNPJ], the [DECLARANT], [CNPJ and address], hereinafter referred to simply as "DECLARANT", declares that:

- a. is aware of and understands the provisions of Law No. 12,846/2013, as well as all applicable anti-corruption and anti-money laundering laws and regulations in Brazil;
- b. is not currently under investigation or surveillance carried out by government agencies or authorities for an alleged act of administrative impropriety or for the practice of an act of corruption or that undermines the Public Administration;
- c. became aware of and understood the content of GS INIMA BRASIL's Integrity Code, undertaking herein to observe and fully comply with it, in its capacity as contractor of GS INIMA BRASIL, also subject to the applicable sanctions, specified in the Agreement, notwithstanding civil, administrative and criminal liability;
- d. will keep secrecy of the confidential information obtained during the performance of the Agreement;
- e. will not omit from GS INIMA BRASIL any relevant information regarding the relationship between the Parties, in compliance with GS INIMA BRASIL's Integrity Code;
- f. shall immediately report to GS INIMA BRASIL:
  - i. the filing of an investigation, query or inquiry for the alleged practice, by Declarant, of acts of impropriety of the Public Administration, which occurred during the term of the Agreement;
  - ii. possible violations of the anti-corruption legislation and the GS INIMA BRASIL Integrity Code, involving Declarant and his representatives, as well as the representatives of the contracting company, a member of the GS INIMA BRASIL Group.

*[Place and date]*

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*[DECLARANT]*

**ANNEX IV**  
**NON-HINDRANCE STATEMENT**

By this No Hindrance Statement attached to Agreement No. [•] ("Agreement") *[or equivalent instrument]*, entered into with the company [*Subsidiary*] member of the GS INIMA BRASIL Group, enrolled with the CNPJ under No. [*CNPJ*], the [*DECLARANT*], [*CNPJ and address*], hereinafter referred to simply as "Declarant", declares that:

- a. read and is aware of Law No. 12,813/2013, especially regarding situations that constitute a conflict of interest, referred to in articles 5 and 6;
- b. No employee is among its members, shareholders, managers, officers, employees who holds a position or employment within the scope of the Public Administration, of any power and in any federative entity, or, otherwise, the exercise of a current position or employment does not constitute a conflict of interest, especially in the form of art. 5 of Law No. 12,813/2013;
- c. No employee is among its members, shareholders, managers, officers, employees who hold a position or employment within the scope of the Public Administration, of any power and in any federative entity, or, if he has held, has terminated such position or employment at least 06 (six) months or according to the term established by the agency where he worked, counted from the act of disconnection (dismissal, release, or retirement), in which case, he undertakes, also at any time, not to disclose or make use of inside information obtained due to the activities carried out in the Public Administration

The Declarant hereby assumes responsibility for the veracity of what was stated above, subject to the disciplinary measures provided for in the GS INIMA BRASIL Integrity Code, of which the Declarant is fully aware, in addition to any civil, administrative or criminal liability.

[Place and date]

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[DECLARANT]

PROGRAM



INTEGRITY

