



**CODE OF ETHICS AND CONDUCT**

## Content

Letter from the President .....	3
Who is Akaer?.....	4
Mission .....	4
Vision .....	4
Basic and General Aspects.....	5
Code Compliance.....	5
Values and Principles .....	6
Human rights .....	8
Compliance with Laws, Regulations, Norms and Requirements .....	8
Conflict of interests .....	8
Ethical Negotiations.....	11
Corruption and Money Laundering .....	11
Confidential and Proprietary Information .....	11
Press .....	12
Sustainability, Environment, Health and Safety.....	13
Socio-Environmental Responsibility.....	13
Socio-Environmental Responsibility Policy .....	13
Relation with employees .....	13
Workplace.....	13
Personal development.....	14
Discrimination and Harassment.....	14
Privacy, Data and Image Protection.....	15
Alcohol, Drugs, Weapons and Violence .....	15
Internet, email and social media .....	16
Code Management and Deviations .....	16
Code Management Committee .....	16
What are Incidents .....	17
Communication channels .....	17
Audits.....	17
Penalties for breaches .....	17

## Letter from the President

Integrity and ethics have been core values for Akaer since its inception more than two decades ago. As founder and president, I am very proud of our history and have been able to build, structure and grow the Company continuously in this period, always maintaining the highest standards of integrity and ethics. The constant acknowledgment of our customers, employees, partners and suppliers gives us the certainty that we are on the right track and that we must always reinforce and value these principles in all our future activities and business.

The deep commitment to excellence, the ongoing pursuit of sustainability and perpetuity, and the principles of integrity and ethics summarize Akaer's conduct and are expressed in this Code of Ethics and Conduct. This document clarifies and reinforces Akaer's commitments to general principles, and different environments / public; also serves to clearly indicate the guidelines and recommendations expected of all Akaer employees.

This document applies to all direct and indirect employees of all units and companies of the Akaer Group. It helps us act responsibly, reinforces relevant legal issues, and focuses on ethical conduct essential to a world-class enterprise such as ours.

Given the importance and relevance of this Code within Akaer's strategy, it is fundamental the total commitment of the entire Company and our employees to the values and content of this Code.

I would like to conclude by saying that integrity and ethics are fundamental to Akaer's success and perpetuity, but they must also be fundamental individual values valued by all its employees, as we will also be contributing to a more sustainable, just and tolerant society.

Cesar Augusto Teixeira Andrade e Silva

## Who is Akaer?

Akaer more than a group of companies is proud to represent a new concept and way of doing business, obsessively seeking excellence before its customers, employees, partners and suppliers in the execution of all their projects.

As expressed in Akaer's strategic plan, whose Mission and Vision are presented below, the ethical values and other commitments expressed in the UN Global Compact are basic and fundamental in the construction of all Akaer's relations and processes..

### **Mission**

To provide innovative and reliable integrated technological solutions that support our clients to reach their business success.

### **Vision**

To be leader for technological integrated services and products in the AS&D sector to the Brazilian Market and become a major player in the World Market by 2025.

## Basic and General Aspects

Akaer's Code of Ethics and Conduct is governed by Akaer's ethical and cultural principles and values, and is based on Akaer's mission and vision in pursuit of excellence, sustainability and perpetuity.

Based on these principles, guidelines were established that should guide the conduct of all members of the company, in a transparent, respectful and coherent manner in the conduct of Akaer's activities and business. This Code is also a reference guide for all direct and indirect employees at all levels in the analysis of activities, business, processes, and standards implemented by Akaer.

Akaer is committed to being a member of the UN Global Compact. This commitment is associated with the pursuit of corporate objectives with social responsibility, valuing its relationship with shareholders, employees, customers and suppliers, preserving the environment and contributing to the development of the communities in which it is inserted.

This Code of Ethics and Conduct comprises all companies of the Akaer Group, here referred to as Akaer.

The Code is valid indefinitely and will be updated whenever necessary. It should be distributed to all Akaer direct and indirect employees by physical and electronic means whenever possible. The widespread and efficient disclosure of this Code is an important factor in its success.

## Code Compliance

All Akaer's direct and indirect employees at all levels and from all units / companies are responsible for compliance with and compliance with the Code of Ethics and Conduct.

## Employee Responsibility

- To know, understand and be aware of the principles, guidelines and recommendations of this Code, the laws and other regulations applicable to its activities;
- Comply with and support compliance with all principles, guidelines and recommendations, as well as observe compliance with policies, procedures and instructions;
- In case of doubts, search for clarification or communication of an incident, employees should seek the support of their leaders, members of senior management or the Ethics Committee;
- Report any concerns of potential violation of the law, this Code, or Akaer's internal policies.

## Leadership Responsibility

- In addition to the responsibilities of all employees, leaders should be willing and able to assist other employees when seeking clarification of questions or reports of incidents;
- Leaders are expected to have a much more extensive and in-depth knowledge of this Code as well as other policies, procedures and instructions. They also expect detailed knowledge of the laws, regulations and contractual requirements so as to be able to support their employees;
- Promote within its scope of work a work environment that adheres to the principles and values of Akaer, especially those expressed in this Code. It should always seek the valorization of ethical, inclusive, integral and welcoming principles in order to generate appropriate conditions for employees and the execution of Akaer's activities and business;

- Supervise the internal processes under their responsibility, to ensure compliance with the policies and requirements of the law;
- Act immediately when identifying violations of this Code and adopt preventive measures, to detect and remediate any failure or misconduct;
- Seek, whenever necessary, the support and guidance of senior management and the Ethics Committee in solving doubts and understanding of the laws, regulations and contractual requirements they must comply with and enforce;
- Report any concerns of potential violation of the law, this Code, or Akaer's internal policies.

## Responsibility of the Ethics Committee

- Acting in an executive way, ensuring the faithful compliance with Akaer's Code of Ethics and Conduct as well as applicable laws, regulations and contractual requirements;
- Support employees and leaders in compliance with this Code;
- Acting as an advisory and executive body in the evaluation of incidents, deviations or violations of this Code;
- To act in a permanent analysis of the adequacy of the principles, guidelines and recommendations contained in this Code, ensuring its continued evolution.

## Values and Principles

Akaer has achieved great achievements and successes throughout its history, and certainly many of these achievements and successes are due to the values and principles that have always guided the actions, methods, processes and especially the people who make up the company, from top management to its indirect collaborators.

The following are the Akaer Values defined in the Company's Strategic Plan:

**Committed to Excellence** – Pursue the excellence in all business perspective.

**Stewardship** – Fulfilling our obligation of building a better, stronger, profitable and more durable company for future generations, protecting the Akaer brand, meeting our commitments to stakeholders, acting with an owner mentality, developing our people and helping improve communities and the global environment.

**Best People** – Attracting, developing and retaining the best talent for our business, challenging our people, demonstrating a “can-do” attitude and fostering a collaborative and mutually supportive environment.

**Client Value Creation** – Enabling clients to become high-performance businesses and creating long-term relationships by being responsive and relevant and by consistently delivering value.

**One Global Network** – Leveraging the power of global insight, relationships, collaboration and learning to deliver exceptional service to clients wherever they do business.

**Respect for the Individual** – Valuing diversity and unique contributions, fostering a trusting, open and inclusive environment and treating each person in a manner that reflects Akaer's values.

**Integrity** – Being ethically unyielding and honest and inspiring trust by saying what we mean, matching our behaviors to our words and taking responsibility for our actions.

# Code of Ethics and Conduct

In addition to these values that form the basis of Akaer's strategy, the ethical principles listed below are also fundamental references:

- Conduct their business in the highest moral, ethical and legal standard;
- Relate to each other with their suppliers, customers and partners in an ethical, loyal, responsible and beneficial manner;
- To have relations with its employees based on the highest degree of professionalism, loyalty and dignity; besides offering competitive compensation and benefits;
- Conduct its business with a focus on excellence and innovation, but always taking into account the sustainability and perpetuity of the business;
- Being a citizen company in the communities in which it operates.
- 

The Akaer Integrated Management System (SIGA in portuguese) is structured in such a way as to be the backbone of Akaer integrating in a same environment and set of tools aspects of Management, Quality, Technology and Information Security and Communications, Environment, Health and Safety Occupational, Ethics and Integrity.



In order to operationalize its strategic plan, developed from the Akaer Mission, Vision and Values, Akaer's operational excellence model (OpEM) was developed and implemented. The Akaer Operational Excellence model expresses the commitment to Excellence in all business activities.



**Leadership** that drives **strategies**, generating sustainable results for the client, shareholders and society, through the people and the **organizational culture**, incorporating **innovation** and **knowledge** in its **processes** and **technologies**.

## Human rights

Akaer is committed to being a member and fully complying with the UN Global Compact with respect to Human Rights that are derived from the Universal Declaration of Human Rights, the ILO Declaration, the Rio Declaration on the Environment and the UN Convention against Corruption. Below is a summary of reference topics.

- The Company must respect and support the protection of internationally proclaimed human rights;
- The Company should ensure that it does not cope with any human rights abuses;
- The Company must ensure the right of association at work and the effective recognition of the right to collective bargaining;
- The Company should support the abolition of all forms of forced or compulsory labor;
- The Company should support the effective abolition of child labor;
- The Company should support the elimination of discrimination in respect of employment and occupation;
- The Company should support a precautionary approach to environmental challenges;
- The Company must commit to promoting greater environmental responsibility;
- The Company should encourage the development and diffusion of technologies that do not harm the environment;
- The Company must combat corruption in all its forms, including extortion and bribery.

## Compliance with Laws, Regulations, Norms and Requirements

Akaer as an institution and / or its employees is committed to complying with all applicable laws, rules and regulations in the markets and communities where its business is carried out.

Given the nature of its business, special attention must be paid to the laws and regulations governing the confidentiality and control of sensitive information.

Akaer is subject to foreign trade laws and treaties, including export controls and valid international embargoes / restrictions on products, technologies, information, services and financial transactions.

Sometimes the legal obligations may not be clear and the emergence of doubts is common. In such situations, as well as in cases of suspected nonconformity, employees should seek guidance from their leaders, Akaer Legal support and / or the Ethics Committee.

## Conflict of interests

For the purpose of this Code of Ethics and Conduct is meant a potential conflict of interest when the possibility or interest for an individual gain / benefit may interfere with the execution of internal or external activities, professional decisions and Akaer business.

Every Akaer employee must be free of influences of personal consideration when representing the Company in transactions with persons outside Akaer, when making recommendations or even when making decisions regarding such transactions.

Employer Akaer shall not give or receive personal benefits or profits from any external activity in any way related to its responsibilities within Akaer.

All situations that lead, induce or even lead to the division of loyalty or conflict of personal interests and those of Akaer should be avoided.

## **Relationships and Affective Relationships**

Akaer is essentially made up of people and their relationships and therefore believes, respects and values links that unite their collaborators. However, there are limits that must be defined to avoid conflicts of interest.

Akaer allows the admission of employees to the third grade or with stable social-affective relationships, however, some restrictions are observed for the prevention of potential problems of safety, supervision, morale and motivation. The application and / or contracting of direct relatives or with a stable social-affective relationship are acceptable provided there is no level of direct hierarchical subordination and no possibility of decision influence and / or management in the career or professional processes of at least one of the parties . This same rule applies to internal transfers of active employees. Exceptionalities should be analyzed by the Ethics Committee and finally approved by the Vice-Presidency or Presidency, when applicable.

Likewise, active candidates and / or employees are expected to inform HR professionals or their direct managers when any direct relatives or anyone with whom they have a stable social-emotional relationship work for Akaer's client companies and / or competitors . These situations may be analyzed by the Ethics Committee to verify possible conflict of interest.

Collaborators who have contact with public bodies in the exercise of their functions and / or that may represent the company, even if eventually, that have direct kinship ties and / or stable social-affective relationship with public agents, although working in different public bodies of which they relate, should inform their direct leaders. These situations may be analyzed by the Ethics Committee to verify possible conflict of interest.

## **Parallel Activities**

Akaer believes that an important part of the relationship between the Company and its employees is in the maximum commitment of each part with the projects and activities in execution at Akaer, as we are convinced that the obsession with Excellence always requires a great dedication and focus.

However, Akaer does not oppose the entrepreneurship and parallel actions of its employees, as long as: they do not affect the performance of the employee, do not generate situations of competition with Akaer, do not bring undue advantages to the employee, do not affect the normal working day, use assets and / or assets of the company, do not violate internal rules or pose any risk of any kind to Akaer. Akaer employees may also not engage in any parallel activity that has Akaer as a direct or indirect customer, not even as a member of the company that provides the service, salesperson or partner.

## **Gifts and Hospitality**

Although in everyday activities and in the business world it is not uncommon to have situations where Akaer employees receive or offer gifts, gifts or hospitality (travel expenses, accommodation, food, entertainment, travel, etc.), these situations should always be avoided possible.

However, when this occurs, this practice must be conducted carefully and formally, so that it does not influence or appear to influence business decisions, does not generate undue favors or create the appearance of impropriety, or allow someone to act in a way to gain an undue advantage.

In the case of negotiation situations, relationship, offer or promise to public or private authorities must be in strict accordance with local laws and customs, and the internal policies of Akaer.

Gifts and hospitality must be modest and reasonable in value without any extravagance, offered or accepted in connection with the promotion, demonstration, or explanation of the Company's products and services. Gifts and entertainment should never be offered or accepted in cash, (b) if there is any intention to gain undue advantage or (c) where prohibited by law or regulation applicable to the parties involved.

If the employee has doubts about whether or not a situation is appropriate, he should consult his leader and / or the Ethics Committee before accepting or making any offer.

## **Donations and Sponsorships**

Within its corporate and social responsibility policy, Akaer may, provided there is a legal provision, donate or contribute resources to support research, development or innovation projects, social or educational projects, or cultural or sports projects. In all cases, donations must necessarily be approved and managed through Akaer's Marketing area or the Presidency.

Donations or contributions must comply with transparency requirements, follow clear, objective and aligned goals with Akaer's strategies, without expectation of return or counterpart, and must be explicit and documented with due accounting records and in accordance with applicable laws and regulations.

Sponsorships are permitted and used in brand promotion, advertising or opportunities to demonstrate or promote Akaer products and services as a Marketing strategy. Sponsorships may not be used as a means to gain undue advantages, either directly or indirectly, either to Akaer or any of its collaborators. Sponsorships must be explicit and documented with appropriate accounting records and in compliance with applicable laws and regulations.

In order to avoid any potential conflict of interest, no donations or contributions, or sponsorships, must be made to entities or governmental bodies with which Akaer and / or its employees have or may have commercial or professional relationships.

In case of doubts the Ethics Committee should be consulted.

## **Participation in Community and Associative Activities**

Akaer respects and encourages the freedom of its employees to participate in community and associative activities, such as membership of political parties, trade unions, professional, sports and religious councils, among others, subject to non-interference in the employment relationship.

Akaer does not oppose that its employees are candidates or carry out community or association activities respecting the fact that these applications and / or actions are individual and totally dissociated from Akaer. The use of any means, resource or space of Akaer, including communication channels for the dissemination of these applications and actions, is also prohibited. These restrictions apply to applications and own actions of third parties and even of any external entity.

The Akaer is free of political, religious or sporting trend, therefore it does not restrict personal positions and of intimate forum. Likewise, Akaer also does not accept restrictions on personal and intimate positions as long as the conditions set out above are maintained.

Akaer reserves the right to make contributions to associations and entities, including policies, as long as it is approved by the Board of Directors. Noting that Akaer respects and complies with all laws and regulations applicable to the contributions of these natures.

## **Unlawful or Illegating Payments**

Any employee of Akaer, including its directors, senior management, employees, suppliers, partners, associates or third parties representing it (if any) shall be expressly prohibited from authorizing or directly or indirectly making any undue or illegal payment to gain business advantage. Undue payments such as money, assets, resources, particular benefits, favors, gifts, entertainment, hospitality, among others can be characterized as anything of value to get business or improper advantages.

As a rule Akaer does not use third parties or other providers to represent it in its business. If required, they should be selected after a specific scrutiny and subject to specific monitoring of their activities, including risk analysis, internal due diligence and approvals. These employees are also required to comply with Akaer's internal policies and procedures.

## **Ethical Negotiations**

Akaer is committed to conducting its negotiations fairly, honestly and ethically; this treatment must be followed in negotiations with governments, clients, partners, suppliers and with society in general.

Akaer adopts, in all of its business interactions and practices, the highest ethical and integrity standards in business, which includes fully complying with applicable law and principles and values as well as applicable policies and procedures.

Particular attention should be paid to the commitment of intolerance to any form of corruption in the buying and selling processes.

## **Corruption and Money Laundering**

Akaer is firmly committed to the fight against corruption and deviations from ethical conduct in the management of the common good in all its forms and levels.

Akaer has zero tolerance for any form of active or passive corruption, including extortion or bribery, in an attempt to influence business, or gain any undue advantage. Therefore, illegal practices of our direct and indirect employees of all levels in the conduct of Akaer's activities and business are not tolerated.

Akaer complies with all anti-corruption laws, regulations and best practices wherever it does business. Given the relevance of the topic, Akaer's Anti-Corruption Policy was created where more information and guidance on this topic is available.

Akaer also meets all requirements of money laundering laws. Akaer considers it unacceptable to engage in any business or activity with customers, partners or suppliers involved in illegitimate, illegal or terrorist practices.

In case of doubt or suspicion, employees should consult their leaders or the Ethics Committee or use the Akaer complaint channel.

## **Confidential and Proprietary Information**

Given the nature of their business, information is critical to Akaer. Therefore, the protection of information from Akaer, its customers, partners and suppliers is fundamental and must follow the specific policies defined in the SIGA. The protection of this information is the responsibility of all Akaer's direct and indirect employees.

During everyday activities it is common for Akaer employees to have contact and handle information from various levels of stealth classification. Therefore it is fundamental that the employees have knowledge and are attentive to the requirements applicable to the specific environment and project in question. Akaer employees are committed to ensuring that information is not misrepresented, even by accident. In several situations, the use or disclosure of this information may violate laws and regulations in Brazil or internationally, and characterize crimes and are subject to serious legal sanctions.

In addition, Akaer employees are also responsible for the preservation and integrity of information within Akaer environments. This means safeguarding the accuracy and completeness of the information.

The following are some basic care:

- Avoid talking about the Company's business and its activities when it does not have an exclusive forum for this purpose;
- Confidential information and any activity associated with this information may only be discussed with persons and environments that have been previously released as described in the SIGA;
- Use only official Akaer media, tools, processes and channels for handling, storage, communication, and dissemination of information;
- Know the different levels and classification of security associated with the information and the respective rules and responsibilities in the handling of this information;
- Never externally disclose confidential and controlled information without explicit authorization and whose disclosure reason is not fully associated with specific purposes;
- In case of doubts consult your leader or the Information Security Committee.

Akaer does not practice or tolerate formal or informal negotiations or agreements with competitors in the discussion of pricing, territories, bids, costs, profit margins, market share or division, customer allocation, bid submission, or any other matter related to the conditions of sale.

Akaer believes that fair competition goes beyond avoiding anticompetitive practices, it is also necessary to respect ethical rules regarding treatment and information on competitors. Among these aspects, when requested or necessary, Akaer employees must provide fair, truthful, accurate and impartial information about competitors.

All information about the market and competitors must be obtained by means and sources legally accepted, respecting also the highest standard of ethical conduct in the search of market intelligence. It is not permissible to use illegal or unethical methods to obtain any information.

## **Press**

In order to ensure the accuracy and clarity of the communication, all Akaer's contacts with the press must be made through the Marketing area and / or by employees specifically defined by the Management, and must follow the rules of transparency, however respecting the restrictions of the Information Security policy, the rules defined in commercial agreements and contracts, and the Akaer Strategies.

Contact with media professionals should not be treated in any way as a business relationship and therefore does not involve favors or payment of any kind.

## Sustainability, Environment, Health and Safety

Akaer is committed to promoting the continuity of its activities over time, reinforcing commitment to the environment and the well-being of society, especially in the communities where it is present; and to maintain relations with interest groups, based on ethics and transparency.

- Promote Akaer's long-term activity.
- Strengthen commitment to the environment.
- Contribute to the well-being of society, especially in the communities where it is inserted.
- Maintain ethical and transparent relations with the various stakeholders.

## Socio-Environmental Responsibility

Akaer, aware of its contribution to the economic development of the communities in which it operates, seeks to act with social responsibility, ethics and transparency in its business and activities. Respect for human rights and citizenship, encouragement for ethical and transparent behavior are present in the activities and precepts of Ethics and Conduct defined in this Code. The rejection of child labor and analogous to slave labor is explicit in this Code, extending to the entire value chain.

## Socio-Environmental Responsibility Policy

- Promote and act according to the principles of Social Responsibility in all our operations, based on compliance with the legislation in force in the countries where we operate and other requirements.
- Preserve the environment and invest in quality of life, contributing to the sustainability of the planet.
- Always be open to dialogue, helping to build a more just and supportive society.
- Defend equal rights and opportunities.

## Relation with employees

### Workplace

Akaer believes that respect for those who integrate into their environment and with whom they interact is indispensable in any situation. He also believes that having committed and accomplished employees is fundamental to ensuring sustainability and perpetuity.

That is why Akaer is committed to seeking a pleasant and positive work environment, built with the participation of all; which is constantly evolving and able to adapt to each new business scenario and / or technological challenges.

Akaer promotes a safe and healthy work environment and adopts systems and measures, through policies and procedures, to warn employees of the risks inherent in their work. In addition to complying with laws and associated regulations (MASS), the work environment seeks to offer conditions that encourage creativity, innovation and, above all, the obsession with excellence.

## Personal development

Akaer's most important asset is its employees, who have ensured the company's development and success in more than two decades of operations in the various markets.

Akaer believes that a good working environment, with committed and competent people, is critical to the future of your business. For this purpose, it seeks to establish and maintain an environment that allows and encourages the personal development of each of its direct or indirect employees.

Akaer is committed to complying with all laws and agreements that regulate labor relations in the various markets it operates, ensuring that everyone is treated with respect, dignity and opportunities for professional growth.

Akaer is committed to providing and managing diversity in the workplace, recognizing the importance of each employee and valuing the richness of the differences between them. As a principle, Akaer seeks a diverse and inclusive space that values innovation and provides a workplace that is respectful, fair and with opportunities for professional growth.

It is Akaer's policy to provide equal employment opportunities to all qualified persons. This includes prohibiting unlawful discrimination in employment practices, salary practices, personal procedures and administration of benefit plans and other programs, as well as provision of adequate accommodation for the disabled.

Akaer does not tolerate any form of forced, compulsory or child labor. Likewise, Akaer should not deal with companies, governments and / or entities that engage in forced or compulsory child labor, whether they be clients, partners, suppliers or service providers.

## Discrimination and Harassment

Akaer is committed to a fair and respectful treatment of all employees. All Akaer employees must follow established standards of conduct and respect for each other's dignity.

Based on Akaer's corporate values, every employee has the right to be treated with dignity and respect. In order to ensure a productive work environment free of discrimination and intimidation, Akaer has a policy that strictly prohibits any conduct that constitutes moral, sexual, racial, gender, ethnic, religious or other harassment in any way.

No form of discrimination is tolerable, whether by religion, philosophical or political conviction, nationality, family economic situation, origin, sex, color, ethnicity, disability, age, obstetric status, sexual orientation, biotype, health status or marital status.

Any and all harassment under Akaer involving any verbal or physical conduct of humiliation, coercion or threat to Akaer employees, or creating a hostile professional environment that interferes with individual performance or affects the working conditions of the person involved is strictly prohibited. .

Akaer is committed to assessing and combating any situations of humiliation, intimidation, exposure to ridicule, hostility and embarrassment in the workplace.

Despite its commitments as a company, Akaer believes that all its employees share the responsibility for ensuring a workplace free of discrimination and harassment. Employees should treat colleagues, clients and suppliers with all dignity and respect, avoiding conduct that could be considered as discrimination or harassment.

In case of doubts or denunciations, the leaders, the Ethics Committee or the Denunciation Channel should be sought.

## Notes:

- [1] Discrimination is: any distinction, exclusion or restriction based on race, color, descent or national or ethnic origin, religion, social condition, culture, political position, sexual position or age that has the purpose or effect of nullifying or recognition, enjoyment or exercise on an equal footing of human rights and fundamental freedoms in the political, economic, social, cultural or any other field of public life;
- [2] It is considered psychological harassment the worker's exposure to humiliating and embarrassing situations, in a repetitive and prolonged way, in the exercise of his functions, which ends up destabilizing the relationship of the victim with the work environment and the organization;
- [3] Sexual harassment is defined in Law 10224/2001. Conduct consists in the embarrassment of someone with the purpose of obtaining advantage or sexual favor, prevailing the agent of his or her condition of hierarchical superior or influence inherent in the exercise of employment, position or function to exert pressure on the victim.

## Privacy, Data and Image Protection

Akaer is committed to preserving the privacy and guaranteeing the protection of the personal data that it has in its custody and also the image of its employees in the exercise of their professional activities.

In the exercise of various activities and routines, including legal and contractual, Akaer collects, handles, stores and uses personal information about its employees. Access to employee records is restricted to persons who are expressly authorized and under the conditions established in the internal processes for the execution of personnel management routines, or associated with legal or contractual obligations.

From a request, each employee can access and examine the information and records that Akaer has about him and how this information is used.

Generally speaking, personal information about each employee is not released or disclosed outside of the strict environments of intended use or out of Akaer without the explicit permission of each employee.

Depending on the rules of confidentiality and information security, there may be situations where access to certain personal data may be denied in order to preserve the privacy of other employees, to preserve confidential information or to breach security restrictions.

## Alcohol, Drugs, Weapons and Violence

While understanding each employee's freedom of choice regarding their personal lives and choices out of life and professional environment, Akaer encourages the physical, emotional, intellectual and social balance of their employees and encourages the adoption and maintenance of healthy habits for the well-being and safety of their teams. The following are guidelines under these topics:

- **ALCOHOL:** It is forbidden to enter and / or remain in the work environment or any other activity related to Akaer under the influence of alcoholic beverages;
- **DRUGS:** The consumption, possession or entry and / or stay under any kind of drug in the dependencies or activities related to Akaer is expressly prohibited;
- **WEAPON GUN:** It is allowed exclusively to security professionals properly trained for the use of weapons. Other employees will not be able to carry any type of weapons in the dependencies or activities related to Akaer;
- **VIOLENCE:** Unacceptable, whether physical or verbal.

Akaer will take appropriate disciplinary action, which may include dismissal (including for just cause, if any) in the event of a breach of such rules.

In addition, Akaer will comply with its legal obligation to report to the appropriate authorities any violation of laws and regulations in force in the markets where it operates.

## **Internet, email and social media**

The use of tools and applications available on open networks, clouds or other environments is increasing and will become increasingly part of Akaer's work environment and the lives of its employees. These tools, applications and channels can bring great gains and competitive advantages, but they are also associated with risks and responsibilities.

Akaer provides its employees with access to a number of them such as the internet, intranet, email, and other communication and remote access tools / applications. These means should be used exclusively in the exercise of professional activities and within the norms established in the Information Security plan and internal procedures.

The use of electronic systems, the internet, e-mail or social media is not permitted to transmit, receive or download content that impairs the performance of work activities or the interests of Akaer, or jeopardizes information security or business continuity. Akaer. Social media, at work or elsewhere, should not be used to expose Akaer's private or confidential information, nor is it permissible to insert content that exposes Akaer, its customers / partners / products or their collaborators.

Computers and servers, including emails sent or received, are owned by Akaer and will not be considered private content except as required by specific legislation.

Subject to the responsibilities and commitments associated with confidentiality and information security, Akaer reserves the right to access and audit records and data generated or archived in its ICT environments or in tools and applications made available for corporate use.

## **Code Management and Deviations**

The guidelines of Akaer's Code of Ethics and Conduct allow us to evaluate a large number of situations and minimize the subjectivity of interpretations about ethical and behavioral principles, but do not necessarily detail all the situations that may arise in the daily life of each member of the Company.

Thus, in case of doubt in the application of the guidelines of this Code in certain situations, the immediate leader should be consulted in advance, if any doubts persist, they should be referred to the Ethics Committee as described below.

## **Code Management Committee**

In order to promote the dissemination of the Code of Ethics and Conduct, to supervise the application of disciplinary measures and to ensure ethical culture in all our businesses, Akaer has an Ethics Committee composed of people prepared to deal with issues related to the possible misconduct, and integrity issues in general.

The Ethics Committee is executive and consists of 3 (three) members of the top management (CEO - President of the Comiê, VPO - Member and VPDO - Secretary) and supported by several ad hoc advisory members from the areas of human resources, administration, security, patrimonial, legal, information

security, information technology and communication, marketing and other areas of the company as needed. The permanent members may be amended, increased or decreased by formal publication of the President.

## What are Incidents

Any act in disagreement, which creates doubts in the application or interpretation of the Code of Ethics and Conduct or which may be considered as generating an ethical dilemma, is considered as an incident.

In order for this Code of Ethics and Conduct to be applied in its fullness and scope, it is very important that all employees collaborate, both in their observance and in the identification and reporting of incidents and / or potential deviations or violations.

It is Akaer's commitment to the complete privacy and protection of employees who report an incident, diversion or violation. Likewise, this protection extends to employees who participate in the investigation processes of these reports.

## Communication channels

If you have questions or wish to report an incident or possible deviations / violations, employees may consult their leaders or the Ethics Committee or the Complaint Channel.

In the event of non-compliance with the terms described in this Code, Akaer has a confidential, secure and anonymous mechanism called the "Akaer Group Reporting Channel" via telephone **0800-7210739** or <https://www.akaer.com.br/en/ethics> website for clarification on personal conduct or doubtful procedures in the workplace or in the company. The complaint channel is a tool by which Akaer can demonstrate its principles, prioritize ethics and respect its policies, internal and legal norms. All communications ensure absolute confidentiality to the employee.

All denunciations of violation of this Code are automatically directed to a qualified and independent external entity for preliminary classification and subsequent referral to the Ethics Committee, which has the duty to analyze and recommend the respective corrective actions. Depending on the severity and scope of the complaints, they will be referred to the relevant areas, which it is their duty to review and take appropriate action.

## Audits

In order to verify the general compliance with the guidelines and recommendations expressed in this Code, to verify its adequacy and scope, as well as to ensure the continuous improvement of this, Akaer provides for periodic audits.

Issues associated with Ethics and Conduct are part of the internal auditing process of SIGA.

## Penalties for breaches

All Akaer employees and individuals and legal entities engaged in activities for or on behalf of Akaer are subject to administrative or legal disciplinary measures in case of violation of the principles and values established by this Code, including termination of employment or contractual relationship business, as the case may be.