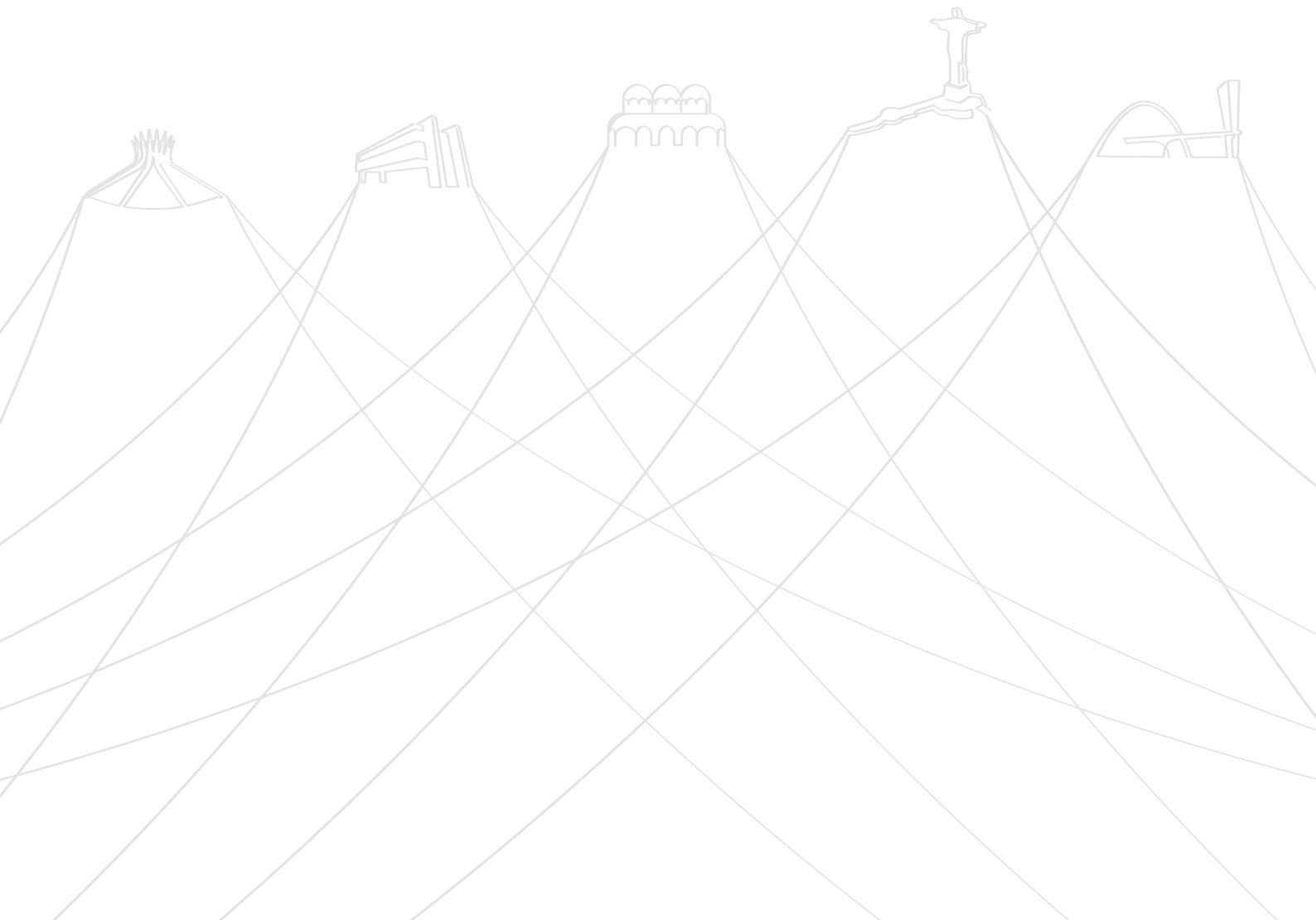




GAIA SILVA GAEDE  
ADVOGADOS

# GAIA SILVA GAEDE ADVOGADOS CODE OF ETHICS AND CONDUCT



## 1. INTRODUCTION

This is the Code of Ethics and Conduct applicable to all Units of the Gaia, Silva, Gaede & Associados - Law Firm (GSGA), created with the purpose of emphasizing and publicizing the principles and rules governing the professional performance of our Office.

Although the GSGA already observes this set of rules, values and ethical commitments, this Code of Ethics and Conduct was developed to facilitate consultation, understanding and interpretation by all its members, ensuring unicity in the conduct of all our professionals.

This Code is mandatory for all our employees, whether partners, lawyers, consultants or administrative staff, correspondents and contractors in general, and it must serve as a reference for our relations with customers and third parties. This is not an exhaustive document, seeing that, as is common sense, circumstances change, but we seek to provide clear and non-negotiable directions.

With the same objective, this Code is not intended to create obstacles to the exercise of GSGA professionals' work, but to add clarity regarding the development of our work with ethics and excellence.

Possible gaps and obscurities can be clarified by contacting the GSGA Ethics Committee.

In addition, we also make available the contact with the GSGA Ombudsman's Office through the following channels:

**E-mail:** [ouvidoria@gsga.com.br](mailto:ouvidoria@gsga.com.br)

**Site:** [www.gsga.com.br/codigodeconduta](http://www.gsga.com.br/codigodeconduta)

*Gaia, Silva, Gaede & Associados - Sociedade de Advogados*

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### 3. OUR VALUES: THE BASIS OF OUR ETHICS

The GSGA values ethics in all its relationships, excellence in the work it does and respect for clients, internal and external professionals and the entire community around it, regardless of race, creed, sexual orientation, political or religious orientation, removing any form of discrimination.

We are aware that we have responsibility not only with our employees and their families, but also with the environment and we seek to develop our activity with sustainability.

In the exercise of our activity of providing legal services, our conduct is guided by the standards of ethics, especially with respect to integrity, morality, clarity of positions and decorum, in order to motivate the respect and trust of colleagues, customers and society in general.

In addition to the legal provisions on the practice of advocacy, contained, among other norms, in the Code of Ethics and Discipline of the Order of Attorneys of Brazil, our lawyers, whether shareholders, service partners, consultants, or trainees and service providers and, as far as possible, the other members of the administrative department of GSGA, they must observe, mainly, the following values:

- We are responsible for our actions. We always make the decision that we consider to be the best for the client, with the data we have at the moment, and we are able to be accountable for all the acts we do.
- We are responsible citizens and we cherish the well-being of all professionals linked to GSGA.
- We seek to use natural resources with parsimony and wisdom.
- We aim for the best result for the client. We know that it is not always possible to do exactly what the client wants, but it is necessary to clarify that there are limits to our performance (the Federal Constitution, laws and general principles of law).
- We believe that convincing, with basis, the ideas we have or solutions we present is the most efficient way to give the client the best possible result in the circumstances.

- The administrative determinations are taken considering also the general welfare of GSGA professionals.
- The expression of opinion, with ethics and education, is valued, observing that, as a purely professional institution, we are exempt in political, religious and any other matters that go beyond the profession.
- We always strive to observe the performance of each of the GSGA professionals and to distribute the tasks according to the aptitude of each one, so as to obtain not only the best result for the work, but also allow the satisfaction of the professional with the work that develops.
- To help people grow, not only professionally, this is the responsibility of all of us.

By observing our values, the GSGA's conduct is ethical, moral and non-pernicious. These fundamentals guide the GSGA professionals, whether at the internal or external level of the Office.

## 4. CODE OF ETHICS AND CONDUCT

In this Code of Ethics and Conduct are defined the behaviors considered adequate to the values and principles of the GSGA, as well as the unwanted practices.

This Code of Ethics and Conduct is integrally based on GSGA values, which guide our activities, helping to make decisions, whether simple or complex, in an objective and ethical way.

The Code of Ethics and Conduct establishes the obligation, in all our Units, to observe the applicable laws and regulations in accordance with the legal system. However, beyond this obligation, this code encompasses the way in which GSGA professionals and GSGA itself relate to their customers and suppliers in carrying out their day-to-day activities.

This Code establishes the policies and culture of the GSGA, and serves as an aid to search for information about the adequacy or otherwise of certain conduct with the values defended by GSGA; so it serves as a reference guide for all GSGA professionals.

## **5. OBSERVANCE OF THE CODE OF ETHICS AND CONDUCT**

This Code of Ethics and Conduct was approved by the Board of Directors of GSGA (CODIR) and is mandatory by all staff members, administrative staff, service partners and shareholders, as well as correspondents, suppliers, service providers contracted, in short, all those who, in some way, relate to GSGA.

GSGA, through the Ethics Committee, will investigate allegations of violation of this Code of Ethics and Conduct, so that, at the end of the investigation, it may take corrective measures for each case.

GSGA professionals are responsible for ensuring and enforcing the terms and guidelines of this Code of Ethics and Conduct and have the duty to account for all acts performed, and also require that suppliers, service providers and other natural and legal persons having with the Office, that they know and commit to the provisions of this Code.

Any doubts as to the relationship between the Code of Ethics and Conduct and the values and principles of GSGA will be resolved through the Ethics Committee, following, as the case may be, GSGA's capital and service partners.

## **6. INTERNAL RELATIONS**

### **6.1 – CONFLICT OF INTEREST**

The GSGA understands that its professionals, in order to reach their full potential, need a work environment that offers equal opportunities for professional and personal growth.

There will be a conflict between the GSGA and a professional whenever that professional uses of his influence or commits acts in order to benefit his own interests to the detriment of GSGA, its clients or suppliers, interests that can cause damages or damages to the client, the supplier, GSGA or its image.

In order to comply with this provision, all GSGA professionals must refrain from automatically providing legal advice or advice to companies in any segment, working with other legal offices, foundations, associations, class entities, among other have conflicting interests with GSGA, or whose individual performance interferes in the time to be dedicated to the performance of their GSGA activities.

This restriction is also related to the maintenance of corporate ties of any kind or form, whether they are themselves or through a spouse or family, with companies (suppliers), offices, foundations, associations, class entities, among other organizations, if the position professional or family member occupy power to influence operations or allow access to privileged information.

It is also included among the activities incompatible for the purpose of this Code, the existence of corporate links, whatever the form, in businesses that have or reveal a direct or indirect connection with the activities of the GSGA, or any business or exercise of an activity considered to be illegal.

## **6.2 – RELATED PEOPLE**

The contracting by the GSGA of relatives of GSGA-related professionals, as a service provider or otherwise, is in principle forbidden. By exception, the hiring of family members, in order to materialize, must meet a series of requirements such as: (i) qualification of the candidate; (ii) absence of subordination with the professional already active in GSGA; (iii) participation in a selective process identical to the other contracts made by GSGA.

Any situation that involves family relations and which is not clearly resolved by this Code of Ethics and Conduct shall be immediately communicated to the Ethics Committee so that it can take the measures it deems appropriate.

## **6.3 – PRIVILEGED INFORMATION**

All GSGA professionals must sign a confidentiality agreement that covers the issues discussed in the GSGA, not only those of an internal nature, but also the documents, facts and acts related to the demands of the GSGA customers.

In this sense, it is the responsibility of all GSGA professionals who have access to information, data, documents or other strategic or confidential elements, not to transmit or allow any information to be transmitted to third parties by any means, and it is the duty of all to prevent access by anyone to such documents, while taking care of the materials, data or information left under their control.

In addition to these circumstances, there are others that, even without intention, can generate the disclosure of confidential information. So some care must be taken:

- When in public places, do not talk about GSGA business or customers in a way that can be heard by others.
- Special attention must be paid to confidential documents. Whoever handles them must always be aware and, when forwarding them, identify if the medium used is appropriate, in order to guarantee confidentiality. Example: sealed envelope with the word “Confidential” or “Personal”; files available with codes or access keys, among others.
- Do not work with confidential documents when you stand by third parties, especially in public places, such as airports.
- All media containing confidential information must have restricted access. When kept in physical environment, properly stored in closed cabinets; or, when filed in any other electronic medium (network or cloud), access restrictions are ensured. Passwords and personal codes must not be revealed to others.
- It is prohibited for GSGA professionals to disclose, without proper authorization, any internal affairs or client interests to the public or third parties, even if under a promise of confidentiality.
- Conversations in public places or environments (such as elevators, bars, restaurants, public transportation, etc.) on internal affairs of GSGA or its clients are strictly prohibited.



It is important that all areas of the GSGA are interrelated. Because of this, the GSGA provides several mechanisms for the dissemination of information and the work performed, seeing that the use of previous experiences makes the provision of services more agile and proactive for the client. In such cases, the confidentiality of the information that will be treated as privileged information must always be preserved.

#### **6.4 - CONDUCT OUTSIDE GSGA**

As a professional linked to the GSGA, each one must be judicious in his conduct in public environments, including in social networks, whether in his professional activity or in his private life, guiding his conduct with prudence and zeal, not exposing himself to the risk, as well as taking care that the GSGA image is not impaired.

When working at the client's headquarters, the professional must always identify himself as a professional linked to the GSGA and his behavior must be compatible with GSGA values, thus contributing to the recognition of the good image of the institution towards its clients and the market. Also, the rules and procedures of the clients, not conflicting, must be observed.

It is always expected that the conduct of professionals is in accordance with the guidelines and rules established in this Code.

#### **6.5 - BIAS**

The GSGA understands that all persons must receive respectful, cordial and fair treatment, regardless of the position or function they perform.

Discrimination or bias of any nature, whether arising from skin color, religion, age group, sex, political belief, nationality, marital status, sexual orientation, physical condition or any other apparent difference that one may or may not observe.

All GSGA recruitment, selection and promotion process is based on the professional conditions and the candidate's ability to meet, understand and fit the expectations of the desired position.

## **6.6 – CHILD OR SLAVE LABOR**

The GSGA does not accept and is against child labor, slave labor or reduction of the person to the condition analogous to slavery. As a result, you do not hire suppliers who have a history of such conduct.

All hiring of minors between the ages of 16 and 18 years will be given according to the law, and it is sure that hiring under these conditions will always preserve the study schedule of these contractors.

## **6.7 – HARASSMENT AND ABUSE OF POWER**

Any form of harassment, whether sexual, economic, moral or otherwise, is repudiated by the GSGA, as well as situations that constitute disrespect, intimidation or threat in relationships between professionals, regardless of their positions or hierarchical levels.

Any professional who feels discriminated, humiliated, harassed, or perceived to be prejudiced by pressure or abusive practices, shall use the communication channels made available to bring such fact to the attention of GSGA senior management and Ethics Committee.

## **6.8 – USE OF ALCOHOL, DRUGS, WEAPONS AND COMMERCIALIZATION OF GOODS**

It is forbidden to drink alcohol during working hours, as well as to attend work under a state of intoxication. The consumption of alcoholic beverages in events of a corporate nature, promoted by GSGA or third parties, must be made in a parsimonious way, so that consumption does not cause a state of intoxication.

The use of illicit drugs, or not prescribed by doctors, is also not allowed in the workplace.

It is not allowed to carry any type of weapon in GSGA premises, except in cases legally possible.

The commercialization and exchange of goods of particular interest in the GSGA premises is expressly prohibited.

## **6.9 – POLITICAL PARTY PARTICIPATION**

It is forbidden for any GSGA professional to perform, on GSGA's behalf, a contribution in value, goods or services to campaigns or political party causes. Such forms of partisan political participation, when carried out in the name of the GSGA, must be previously approved by the CODIR (Board of directors), and, when it occurs, the strict limits of the legislation in force will be observed.

Any professional linked to GSGA is free to participate in any lawful civic manifestation or political process. However, their manifestations, which will only occur in their free time and at their expense, must be on their own, making it clear that at no time do such manifestations represent the GSGA's thinking on the subject at issue, since GSGA will remain, as an institution, always non-partisan.

In social networks or public environments, GSGA professionals, when expressing themselves on partisan political issues, must always stress that they do so on their behalf and in accordance with their own convictions. However, the employees shall take the necessary care and avoid embarrassing co-workers, customers or those who think otherwise; it is worth saying that, in such cases, the opinion expressed must always be respectful.

## **6.10 – SYNDICATE**

The GSGA respects the free association and recognizes the trade union entities as legal representatives of the professionals linked to it. Negotiations and dialogues with these partners must only be carried out by persons authorized by GSGA members. All professionals who participate in the management of trade union entities must inform the Human Resources department formally at the time of their admission to the Office or, if they are already part of the GSGA, immediately after their appointment.

## **6.11 – GSGA'S PATRIMONY**

The goods, equipment and facilities are exclusively used for the exercise of professional activities and may not be used for private purposes without prior express authorization from the Office's management.

It is the responsibility of the professionals to look after the goods, equipment and facilities placed at their disposal for the development of their professional activities, and must care for the good use and conservation of GSGA assets.

Every GSGA professional, when he receives goods and equipment for use in professional activities, becomes responsible for his custody and subsequent return at the end of the work.

## **6.12 – RELATIONSHIP WITH PARTNERS AND COMPETITORS**

GSGA develops partnerships with law firms, both in Brazil and abroad.

The GSGA law firms and other GSGA partner professionals are hired when they present values equivalent to those of GSGA. Any partnership is only developed by a Unit when approved by the partners of the respective Unit and, depending on the case, when authorized by the CODIR (Board of directors).

All information about the market and competition must be obtained through an appropriate and legitimate means, using transparent and appropriate practices, not allowing the obtaining of information by illicit means.

It is forbidden any manifestation or attitude that denigrates the image of GSGA competitors as well as partners.

All activities developed by the GSGA must be based on compliance with the law, GSGA values and this Code of Ethics and Conduct, and it is up to all professionals to ensure compliance.

No understanding with regard to the abuse of economic power or arbitrary and illegal practices may be promoted with competitors or partners.

## **6.13 – PROVISION OF SERVICES TO GSGA PROFESSIONALS**

The provision of services by the GSGA and its professional body to any other GSGA professional or their relative is not prohibited. However, the provision of services in these conditions depends on previous and express approval by the board members of the Unit requested, with the subsequent inclusion of the demand in the system of control of customers and expenses. Without prior approval and opening as a customer in the internal control systems, no service must be provided by any professional.

## 7 – EXTERNAL RELATIONS

### 7.1 – ANTI-CORRUPTION RULES

In the exercise of its activities, all GSGA professionals, without exception, and their employees must comply with all applicable laws and regulations, especially Law number 12.846 / 2013, regulatory decrees and related legislation (hereinafter collectively, “Anti-Corruption Law “), As well as the legislation on prevention of money laundering (Law Number 9.613 / 1998 as amended by Law Number 12,683 / 2012) and the provisions of this Code of Ethics and Conduct in all regions where they operate, observing the highest standards of honesty and integrity, avoiding even the occurrence of situations that may seem suspicious.

Without prejudice to other practices prohibited by this Code of Ethics, it is expressly prohibited, in its own name and / or GSGA or customers and employees:

I - to promise, offer or give, directly or indirectly, an advantage to a public agent, or the third person related to it;

II - to finance, fund, sponsor or, in any way, subsidize the practice of illicit acts, in particular those provided for in the Anti-Corruption Law;

III - use of interposed individual or legal entity to conceal or disguise their real interests or the identity of the beneficiaries of the acts practiced;

IV - in relation to tenders and contracts:

- a) to frustrate or defraud, through adjustment, combination or any other expedient the competitive nature of public bidding procedure;
- b) to prevent, disrupt or deface the performance of any act of public bidding procedure;
- c) remove, or try to remove, bidder by fraud or offering of advantage of any kind;
- d) to defraud public bidding or contract arising from it;

e) to create, in a fraudulent or irregular way, legal entity to participate in public bidding or enter into an administrative contract;

f) to obtain advantage or undue benefit, fraudulently, arising from modifications or extensions of contracts entered into with the public administration, without authorization in law, in the notice of public bidding or in the respective contractual instruments;

g) to manipulate or defrauding the economic-financial balance of the contracts entered into with the public administration;

V - to impede the activity of investigation or inspection of public bodies, entities or agents, or intervene in its activities, including within the scope of regulatory agencies and the oversight bodies of the national financial system, while respecting the rules of confidentiality and confidentiality to the practice of advocacy.

When it is applicable, GSGA professionals shall observe the same standards of conduct and restrictions set forth in this section 7.1 in relations with customers, suppliers and their representatives and other professionals or companies with whom they relate professionally, not admitting any delivery, offering, benefit financial or any other order with the purpose of obtaining personal advantages or for GSGA.

## 7.2 - CLIENTS

The requirements and expectations of the client are the parameters for their service and must be considered whenever a work is performed, and it is sure that the fulfillment of the promised deadlines and quality must be prioritized.

Thus, in customer service, the GSGA professional must always:

- To provide information on the proposed services, clearly and objectively.
- To understand the goals sought by the client.
- To clarify and guide the norms applicable to the concrete case and the risks that nonconforming behaviors may generate for the client.
- To act proactively.
- To first communicate to the CODIR (Board of Directors) those situations considered atypical in the operation of the client and, if it is the case, the CODIR (Board of Directors) will determine if there will be communication to the client itself.

There is no discrimination of customers by the GSGA, either by economic size, location or nature of the activity developed. However, the GSGA reserves the right not to accept the demands that it considers not be able to attend fully, due to the lack of personnel or expertise in the subject to be treated, or in the clear manifestation of illegality of the request made to it.

All GSGA care must be based on legality and jurisprudential understanding, always evaluating the degree of conservatism that the client usually applies in their routine activities.

All responses to the client must be previously endorsed by a member, which shall be sent in a copy when the response is given by electronic mail or by any means or media, and that member must sign the response when formalized in writing and must be observed the GSGA's internal routines regarding it.

### **7.3 - COMMUNITIES**

GSGA's commitment is that all the professionals linked to it demonstrate in the communities where the Units are inserted the same values that they use in daily interpersonal living.

The GSGA participates in several social projects seeking to promote good social transformation and the improvement of quality of life.

The GSGA encourages participation in volunteers and in social enterprises.

### **7.4 - SUPPLIERS**

GSGA suppliers are always evaluated through clear and non-discriminatory criteria. The choice of a supplier must be guided by technical and economic parameters, and it will be the winner of the choice, the one that can gather the best technical solution within reasonable economic parameters, without any kind of favor.

Every GSGA supplier must know the values of the Office, and its performance must be consistent with these values and the principles of this Code of Ethics and Conduct.

GSGA is prohibited from (i) making use of child labor and / or (ii) hiring employees to work in conditions analogous to slavery.

GSGA will indicate in the contracts with its suppliers the obligation to know the content of this Code of Ethics and Conduct, as well as the obligation of compliance with the law, under penalty of termination of the contract.

The hiring of suppliers who have relations with GSGA professionals, or professionals who have already left the GSGA, must be previously approved by the Ethics Committee, or by the responsible partner, under penalty of immediate termination of hiring and responsibility of any professional agreement in breach of this Code.

GSGA reserves the right to terminate the hiring of any supplier whenever its conduct results in losses or disregard of legal, tax, environmental, health and safety at work.

Each professional is responsible for keeping the information provided by GSGA suppliers confidential.

## **7.5 – RELATIONSHIP WITH THE PUBLIC ADMINISTRATION**

Within the limits of the professional obligations established by the Order of Attorneys of Brazil (OAB) Statute and the OAB Code of Ethics and Discipline, providing information to all spheres of government, whether federal, state or municipal, regarding business and activities of GSGA and its clients, must be done in writing.

The presentation of information about the client's operations must always be preceded by an internal discussion with the responsible ones, before any manifestation, addressed to GSGA with this request, is answered.

Responses to the requests submitted by the Public Administration must be given in a clear, accurate and sufficient way to clarify the matter presented, in order to strictly comply with the applicable rules. If the requested information is protected by a clause of secrecy or confidentiality, the presentation of the response must be preceded by communication to the party about which the information is concerned, strictly complying with the terms of the confidentiality document that protects the information. Only after the requirements set out in the confidentiality document have been met can the response be presented.



GSGA reserves the right to express its views on governmental policies and decisions that may affect the activities it carries out or the routines of its clients and / or related professionals. The manifestation of such issues shall be evaluated by the committees or groups of the GSGA (Board of directors - CODIR, Committee of Uniformization of Technical Subjects - COATEC, Group of Contentious - GRUCO, Group of Corporate - GRUSOC, Group of Consulting - GRUCON and others), according to the nature of the matter to be treated, observing the internal rules of each of these internal departments.

It is forbidden for GSGA professionals or any partners contracted by GSGA to make payment or give presents to anyone with the intention of facilitating the obtaining of any decision, be it administrative or judicial, or privileging a request presented by a client with any public office or private institution, even if this can mean loss of the client

## **7.6 – RELATIONSHIP TO PUBLIC AGENT**

GSGA professionals must notify the Ethics Committee, through their own form to be completed at the time of their engagement, regarding (i) the existence of a relationship of kinship to the third degree with any Public Agents; and (ii) the previous existence, in the five (5) years prior to the declaration, of employees, third parties or any of their relatives who fall within the concept of Public Agents. The aforementioned declaration will be renewed annually, and for the professionals of the GSGA and for the third parties who are forced due to the existence of commercial relations with the GSGA, in the month of December of each year.

“Public Agents” are those who exercise, even temporarily or unpaid, by election, appointment, designation, contracting or any other form of investiture or bond, mandate, position, job or function in public administration entities, understood as: direct, indirect or foundational administration of any of the Powers of the Union, States, Federal District, Municipalities, Territories, incorporated company to the public patrimony or of entity whose creation or costing of the treasury has competed or competes with more than 50% (fifty percent) of the equity or annual income. The concept covers those who, even temporarily or unpaid, hold positions, jobs, positions in organs, state entities or in diplomatic representations of a foreign country, as well as in legal entities controlled, directly or indirectly, by the public authority of the foreign country or in organizations. The term “Public Agent”, for the purposes of applicable law, also includes members of political parties, political representatives and candidates for public office.

## **7.7 – ADVERTISING MARKET**

All advertising disclosure involving GSGA shall occur within the limits set forth in the OAB (Order of Attorneys of Brazil) Code of Ethics and discipline.

In any manifestation that is requested of GSGA professionals, those invited to express themselves must do so within the guidelines provided by the GSGA committees, with discretion and avoiding to present their own opinions, even if well-founded, not being tolerated arrogance, arrogance and preconception.

## **7.8 – PRESS**

Contacts with the press for opinion or opinion about the GSGA will only be carried out by the persons authorized by the responsible professionals.

The direct relationship with the press will not have a commercial character and, when eventually admitted, it must not, under any circumstances, involve favors or payment of any kind.

The relationship with the press must privilege GSGA's opinion on technical and legal matters, as well as on other legal matters of national repercussion.

## **7.9 – GENERAL RULES**

Notwithstanding the foregoing, all GSGA staff who practice law shall act in strict compliance with the rules applicable to the profession, especially, but not limited to, Law number 8.906 / 94, General Regulation and Code of Ethics and Discipline of the OAB (Order of Attorneys of Brazil) and other provisions on the subject.

## 8. RELEVANT ISSUES

### 8.1 - IMAGE AND REPUTATION

The reputation development of GSGA depends on all its professionals, how we relate internally and how we relate to the market, understanding our customers, suppliers and partners. The conduct of all GSGA professionals must be based on the values that GSGA values and values.

The use of media resources made available by the GSGA must be relevant to the professional's role.

The image and reputation of GSGA also solidify by the appropriate use of the media resources available.

Thus, there are some behaviors that are prohibited in the use of these resources:

- Any illegal purpose.
- Transmit or store threatening, obscene, disturbing information, as well as information that would slander, defame, or harm GSGA, its employees, consultants, customers and / or third parties.
- To violate the privacy of other users.
- To publicize privately for products and services that have no relationship with GSGA.
- To publish information, on behalf of GSGA, in a newsgroup, external communications bulletin or social network without authorization.
- To access pornography sites, obscene images, pedophilia related or similar.
- To transmit and / or install computer programs in violation of copyright.
- To address automatically messages destined for a GSGA mailbox to a mailbox outside the GSGA corporate network.

- To refuse to use programs for virus protection on the computer.
- To transmit deliberately malicious code or computer viruses.
- To install software without the license of use or approval of the Department of Informatics.
- To share personal passwords related to GSGA equipment or work tools.

The same rules apply to the use of the Internet, which, as a working tool, is almost indispensable, especially for access to administrative and judicial decisions. As its use is extremely relevant to the development of professional activities in GSGA, it is expected to be used responsibly. Misuse of this resource may lead to administrative penalties.

## **8.2 – CONTRACTS AND ACCOUNTING RECORDS**

All GSGA financial and commercial transactions are promptly and accurately transcribed in GSGA accounting books and records.

No professional linked to the GSGA is authorized to make irregular agreements with customers or suppliers, such as overbilling or underbilling.

Contracts in which GSGA is party with customers or suppliers must be written as clearly and accurately as possible, leaving no room for doubtful interpretations.

All payments and commitments assumed by the GSGA must be previously authorized by a competent professional within its area of operation, according to internal rules and routines of the Office.

## **8.3 – FINANCIAL MANAGEMENT**

GSGA does not accept and does not support any initiative related to “money laundering” to provide for the cover-up of financial crimes.

## **8.4 – INTELLECTUAL PROPERTY**

The GSGA respects the intellectual property generated in Brazil and abroad. Thus, it does not accept that its professionals make citations and references without being indicated the source.

Any and all intellectual work developed by any means, including software or other resources developed for the exercise of its activities, in order to meet GSGA's needs, will be incorporated into the property owned by GSGA.

## **8.5 – LECTURES AND EXTERNAL PRESENTATIONS**

As a result of the work it carries out, GSGA, through its professionals, is often called upon to give lectures and panel discussions on matters of technical interest to its clients, business associations, trade associations, class entities and other bodies of society.

Any participation of professionals in events of this nature, mainly as an exhibitor, must be previously authorized.

Whenever the presentation is about the GSGA, the activities it develops, its organization and expertise, the official presentation of GSGA, approved by the Organization, shall be used.

Classes in Colleges, Universities and Postgraduate, Master's or Doctorate courses are allowed to GSGA professionals, but the professional must communicate and be compatible with the performance of their activities and obligations within GSGA.

## **8.6 – HEALTH, SAFETY AND ENVIRONMENT**

The GSGA deals transparently with all the safety and environmental information that may have an impact on GSGA professionals, the social environment in which each unit is inserted and the environment itself.

GSGA will conduct continuous health, safety and environmental training, as well as the rational use of available resources.

The observation of hazardous situations in the work environment must be immediately reported to internal managers. This initiative will be considered as a demonstration of commitment to the safety of all who work at GSGA, as well as with customers who attend our units.

Service providers for the GSGA must obey and have their staff comply with all health, safety and environmental procedures in place at GSGA facilities.

## **8.7 – GIFTS AND INVITATIONS**

Institutional gifts that constitute practice of kindness and cordiality between the parties in a commercial or professional relationship, and that do not characterize ostentation of benefits in favor of the negotiation in progress, can be accepted by the professionals of the GSGA, and it can also be offered by the professionals to third parties, in this case, with authorization.

Other non-institutional gifts are strictly prohibited from being received, offered or supplied.

At the institutional level, invitations to events sponsored by third parties, such as customers, suppliers, government agencies, civil associations and others can only be accepted when participation in these events is intended to present the work developed by the GSGA and may result in GSGA exposure in the terms and limits of the OAB (Order of Attorneys of Brazil) Code of Ethics and Conduct.

Prize-winning objects that represent GSGA recognition, distinction or honor must be referred to the Ethics Committee for disclosure and exposure arrangements for all GSGA-related professionals.

GSGA professionals, by themselves or their family members, can not accept gifts or advantages that lead to their commitment or GSGA commitment to their customers, suppliers and public bodies. In these cases, the gifts must be immediately returned to the sender.

Everyone must be aware of receiving gifts and, if in doubt, the employees must contact the Ethics Committee. It is forbidden to receive offers of cash gifts for any reason.

## 9 – INTERNAL COMPLIANCE

Complaints involving criminal conduct, such as fraud, misappropriation, bribery, corruption in any act involving GSGA activities, and acts of professionals, clients or suppliers, must be accompanied by facts and figures. If the complainant has evidence of the conduct, they may also follow the complaint with the Ombudsman, who may, in the face of gravity, take the case to the Ethics Committee.

All denunciations are treated by GSGA with confidentiality, and are not or will be object of retaliation to the professional. The GSGA shall presume that the complaint was made in good faith in accordance with the GSGA values, and not with the purpose of defaming, libel or slander another professional colleague, clients or suppliers, or take personal advantage. If the professional suffers any form of retaliation, he shall immediately inform the Ombudsman, who, due to gravity, may submit this case to the Ethics Committee.

The GSGA, through its Ethics Committee, and always observing professional secrecy, reserves the right to promote communication to the Public Power regarding the practice of any act by its professionals that violates the law, notably acts described as a crime under Brazilian law, and proceed internally to the facts, observing the limits of the law.

### 9.1 – ETHICS COMMITTEE

The Ethics Committee will be composed of three (3) members from the board members of GSGA, with a mandate of three (3) years, elected by CODIR (Board of directors).

It is the responsibility of the Ethics Committee:

- To check the validity of the question raised and take action when appropriate.
- To establish criteria for situations not provided for in this Code of Ethics and Conduct, but which clearly may consist of a violation of the values advocated by GSGA.
- To ensure the proper functioning of the Ombudsman's Office.
- To evaluate cases of resource misuse and damage to GSGA assets.

The decisions of the Ethics Committee will form a body of case law that will serve as a guideline for decision-making by all GSGA units.

The exemption in the conduct of the questions and the confidentiality of the identity of those involved are guaranteed in all situations.

## **9.2 - DISCIPLINARY MEASURES**

Failure to comply with GSGA norms and policies will not be tolerated and may, according to the degree of seriousness of the infraction, be sanctioned, such as warning, or even more serious, resulting in dismissal of the professional - in proportion to the offense committed - as determined by the Ethics Committee, with a final CODIR (Board of directors) decision.

## **9.3 - MANAGEMENT OF THE CODE OF ETHICS AND CONDUCT**

This Code of Ethics and Conduct will be widely disseminated internally and externally.

Suggestions for improvements must be directed to the Ethics Committee or the Ombudsman. It is the responsibility of the Ethics Committee to analyze them and propose such changes as they deem appropriate, relevant and linked to GSGA values.

In order to verify the compliance and understanding of GSGA related professionals regarding the content of this Code of Ethics and Conduct and its application, GSGA may conduct audits and trainings of all its personnel.

In addition, risk analyzes will be carried out on the hiring of new professionals for GSGA staff, customers and suppliers, as well as the maintenance of partners considered at risk.



## 9.4 - OMBUDSMAN

To know, analyze and address a solution to all issues related to this Code of Ethics and Conduct, GSGA maintains an Ombudsman's Office, a channel that can be accessed by GSGA professionals as well as by clients and suppliers and which will also function as a complaint channel for compliance with current legislation.

The Ombudsman ensures the confidentiality of the information, preserving the identity of the people involved, and aims to promote improvements in the work environment of the GSGA units, always acting in an impartial and transparent manner.

Through the Ombudsman's Office, it is possible to clarify or forward doubts about the application of the Code of Ethics and Conduct to the situations experienced in the daily activities of the GSGA, as well as forward allegations of noncompliance with this Code, such as corruption, bribery, fraud, environment, false information, inadequate accounting records, misuse of GSGA assets, discriminatory acts and unethical procedures.

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