



CODE OF ETHICS, CONDUCT AND CORPORATE COMPLIANCE

Responsible for:	Area	Name	Date	Code	DQL03
Verification	JUR	Marcelo da Costa	2025/02/20	Review	05
Approval	CEO	Inácio Vandresen	2025/02/20	Page	1/14

1 – INTRODUCTION

CLEMAR believes that people guided by principles and values, united in a common effort, through strategic plans and efficient organizational models, are capable of making the company act as a great transformer of this reality, while rising in its market. To this end, it has always guided the conduct of its business by an ethical stance which, over time, has marked its reputation for honesty, integrity, respect and fair social treatment.

With the aim of improving the quality of these relationships and values, as well as documenting the learning of more than 50 years of business practices, CLEMAR's Code of Ethics, Conduct and Business Compliance is being consolidated into a single document. It expresses what the company values and believes in: transparency, values, principles, commitments, trust, ethics and compliance with current rules, procedures, practices, policies and legislation.

All employees and partners must be engaged in disseminating and applying the guidelines, directions and principles presented here. This is how a company capable of making a difference and contributing to sustainable development has been built.

2 – SCOPE OF THE CODE

This is a reference document for employees, apprentices, trainees, customers, business partners, suppliers, service providers, and also for the other public or private sectors with which CLEMAR interacts. It is these different stakeholders who, in making their daily choices, reinforce the values and ethical conduct that this company believes in and adopts.

CLEMAR's Code of Ethics, Conduct and Business Compliance considers relations with the following stakeholders, but not limited to:

1. Employees and Other internal stakeholders
2. Costumers
3. Suppliers
4. Service Providers
5. Business Partners
6. Community and Society
7. Competitors
8. Public Authorities and Regulatory Bodies
9. Trade Union Associations
10. Press
11. Trade Associations

3 – OBJECTIVES OF THE CODE

The following guidelines, which must be complied with, govern CLEMAR's relationship with all parties involved in its production, administrative, legal, commercial, service provision, implementation and related processes.

All partners and suppliers should be encouraged to adopt similar principles and standards, and are required to know and apply not only the guidelines of this Code, but also the quality, environmental and safety policies and procedures linked to the activities in which they are involved.

With this code, the company seeks to contribute to the creation of long-term partnerships that are compatible with its interests, that have a high level of ethical trust and that have the most legitimate aspirations for society.

4 – CORPORATE GOVERNANCE COMMITTEE

The Corporate Governance Committee (“Committee”) of CLEMAR ENGENHARIA LTDA (“CLEMAR”) is a body with deliberative powers, which will have the objective of overseeing compliance with the Code of Ethics, Conduct and Business Compliance (“Code of Ethics”), the policies and other internal rules of the Organization, as well as managing the Whistleblowing Channel.

It is the Committee's responsibility to establish the criteria for good practice in the areas of ethics and integrity and to ensure that they are followed by all CLEMAR employees, regardless of their hierarchical position, such as trainees, apprentices, own employees, outsourced employees, managers, executive directors, president, among others.

The management of the Whistleblowing Channel by the CLEMAR Committee will include, but not be limited to, receiving, screening, processing, responding to and reporting on registered complaints, and it is also its duty to guide, disseminate and practice the Whistleblowing Channel Policy, always disseminating a culture of confidentiality and non-retaliation.

4.1 COMPOSITION AND ORGANIZATION CHART

The members of the Committee report directly to senior management and therefore have the independence to ensure that their duties are carried out in full.

The Committee is made up of the following functions/positions:

- a) Information Technology Management - Chairman of the Committee
- b) Legal Advice and Workplace Safety Management
- c) Human Resources Management
- d) Administrative Management
- e) Controller
- f) f) Permits Management

If a CLEMAR employee who is a member of the Committee resigns, his or her mandate as a member of the Committee will automatically cease and he or she will be replaced by a new employee holding the same or equivalent position.

No additional remuneration will be granted to Committee members for the performance of their duties within the Committee.

4.2 COMPETENCIES AND RESPONSIBILITIES

The Committee is responsible for:

- a) Implement, evaluate and monitor the effectiveness and sufficiency of CLEMAR's Compliance Program structure, proposing improvements to the Code of Ethics, the policies, practices and procedures employed and/or the adoption of a complementary initiative;
- b) Meet with Senior Management to discuss policies, practices and procedures identified, within the scope of the Compliance Program, as essential to comply with laws and/or to preserve CLEMAR's image and culture of ethics and integrity;
- c) Assessing, guiding, monitoring and supervising CLEMAR's compliance risk assessment processes;
- d) Ensure compliance with the Code of Ethics, as well as with CLEMAR's policies and other internal rules;
- e) Determine and develop the necessary measures to disseminate the culture of ethics and integrity at CLEMAR;
- f) Approve and periodically review policies and procedures related to ethics and integrity issues;
- g) Supervising the planning, development and application of periodic training on ethics and integrity issues;
- h) Request financial resources for the implementation of the measures necessary for the effectiveness of the Compliance Program, in order to enable the proper dissemination of ethics and integrity issues;
- i) Guide, disseminate and practice the Whistleblowing Channel Policy, adopting and disseminating a culture of non-retaliation;

- j) Maintain the confidentiality of the channel's information, with the exception of the need to share information with people who should be aware of the situation and the facts so that they can assist the Committee in the investigative process, safeguarding - at all times - the anonymity of the Whistleblower and the guarantee of non-retaliation.;
- k) Provide adequate and timely treatment and feedback to complaints received through the Whistleblowing Channel, acting impartially;
- l) Record in the minutes any impediments or withdrawals of its members, even temporarily, in the event of a complaint concerning a Committee member, or a potential or existing conflict of interest in relation to the facts reported and the Committee member;
- m) Conduct the investigation process;
- n) Report doubts about risks and the application of corrective measures to the internal legal department or external legal counsel, among other legal issues;
- o) Meet monthly on the third Wednesday of each month to evaluate the records made through the Complaints Channel;
- p) Draw up the report with the recommendations for resolving and concluding the complaints for a final decision and for the knowledge of senior management;
- q) Hold extraordinary meetings when necessary due to the seriousness of the complaints and/or reports;
- r) Documenting and archiving complaints in a secure, confidential environment and guaranteeing access (virtual and/or physical) only to authorized persons, in accordance with the guidelines of the Whistleblowing Channel Policy;
- s) Draw up an annual report consolidating complaints, showing the volume of monthly performance data for each financial year, with the number of complaints registered, analyzed, investigated and dealt with, accompanied by a summary description of the process for investigating the facts, based on the classification of complaints into large groups;
- t) Observe the Code of Ethics and the Whistleblowing Channel Policy, as well as any other CLEMAR policies and rules, like any other member/employee.

4.3 MEETING RULES

The Committee will meet in ordinary meetings on a monthly basis, and may also hold extraordinary meetings at the reasoned request of any of its members or as a result of a serious fact related to the laws to which CLEMAR must comply or its internal policies, or in the event of serious complaints received through the Whistleblowing Channel.

Meetings will be held with the presence of at least 2 (two) members of the Committee as a quorum for the installation of the meeting, and the presence of a qualified quorum is essential for voting/deliberations.

The Information Technology Management and the Legal and Occupational Safety Asses. The members of the Committee are responsible for calling ordinary meetings, as well as any extraordinary meetings for urgent cases and cases of special relevance, by e-mail sent at least 2 days before the date of the meeting, indicating the agenda and the classification of the matters to be discussed:

Classification	Clarification
Knowledge	Content for information only
Evaluation/approval/deliberation	Content that merits discussion and, possibly, action by the Committee or by a third party on the Committee's recommendation (such as the investigation of registered complaints).
Follow-up and Monitoring	Content that has already been the subject of debate/evaluation by the Committee and merits follow-up/monitoring of the actions defined by the Committee and/or their consequences.

The other members of the Committee may send suggestions for matters to be included on the agenda to Human Resources Management, as long as they are in advance of the date of the respective meeting.

Extraordinary meetings may be called by any member of the Committee, provided that the same rules as above are observed.

In the event that a member of the Committee is unable to attend due to duly proven health reasons, vacation

or justified absence, they must inform and justify the reason for their absence to the other members of the Committee.

If two members of the Committee are unable to attend, the other members will decide whether to postpone the meeting. However, if the meeting does take place, no matters requiring a vote/decision can be put on the agenda, but only matters of knowledge and monitoring, due to the quorum already provided for in these Rules of Procedure.

Depending on the degree of complexity of the topics on the agenda for the Committee meeting, including the facts surrounding any accusations, the Committee may invite other employees or even third parties to take part in the meetings, who will not have the right to vote and whose participation will only be possible by signing the Confidentiality, Commitment and Responsibility Agreement.

All meetings must be formalized in their own minutes, which must contain at least:

- a) Date, time and place, even if remote;
- b) Summary of topics covered;
- c) Any absences, impediments or withdrawals;
- d) Decisions taken during the meeting;
- e) Actions and measures to be taken.

The Committee's deliberations will be recorded in minutes, which will be archived in a secure, confidential environment with guaranteed virtual and/or physical access only to authorized persons, as well as all documents made available, identified or produced by its members in the exercise of the Committee's powers.

The Committee must draw up an annual report, which is not to be confused with the periodic whistleblowing reports, in accordance with the frequency of its meetings, delivering this report of activities and recommendations to Senior Management.

5 – CONSEQUENCE MANAGEMENT

The members of the Committee are subject, without distinction, to all the measures of consequence provided for in CLEMAR's Code of Ethics, as well as the Whistleblowing Channel Policy itself, without prejudice to any losses and damages arising from non-compliance with the rules provided for in these Internal Regulations and in the Confidentiality, Commitment and Responsibility Agreement signed by them..

6 – VALUES AND PRINCIPLES

They are the basis for our actions and materialize through virtues and attitudes.

The values and principles of business conduct are the virtues that distinguish and guide this company. CLEMAR keeps them in mind and puts them into daily practice as solid or unshakeable obligations. The fundamental pillars of our corporate culture are:

- Austerity
- Committed employees
- Ethical conduct
- Human Development and Business Creativity
- Excellence
- Honesty
- Positivity
- Proactivity
- Productivity
- Respect and Optimism
- Social Responsibility
- Results
- Transparency
- Sustainability
- Compliance with rules, procedures and current legislation

6.1 - CUSTOMER RELATIONS

The customer is what makes this company's business possible. That's why they must be respected from

start to finish and rely on CLEMAR to help them along the road to success. This means that Clemar is constantly thinking about solutions capable of improving its clients' results and, at the same time, strengthening its management practices, sustainability and corporate responsibility.

6.2 - INTERNAL RELATIONS

Relationships in the workplace must be based on a positive attitude, care, respect and team spirit. Any conduct that could be characterized as discriminatory on the grounds of race, color, origin, sex, age, religious belief or political conviction is forbidden.

6.3 - OWNER'S ATTITUDE

This means that all employees and partners must face up to their activities with the attitude of being responsible for the success of the result. As such, they must carry them out in accordance with the principles and values listed here, with a sense of urgency, meeting deadlines, maintaining transparency and complying with quality, safety and sustainability requirements..

6.4 – EXCELLENCE IN EXECUTION

It's about constantly striving for the highest level of performance, perfecting day-to-day practices, and striving for the highest quality and safety in the results of each job.

7 – MISSION

To meet customer demands with excellence, developing and offering products and services that contribute to improving the quality of life of people and society, generating wealth in a sustainable manner.

8 – VISION

To be the benchmark company in the segments in which we operate, recognized as the best option by customers, employees, the community, suppliers and investors, for the quality of our products, services and relationships.

9 – HUMAN RIGHTS

Clemar and its suppliers must comply with all laws and regulations applicable to their business, including the local laws and regulations of all countries outside their country of origin.

It is expected to conduct its business and operations in a manner that respects human rights, treating its own workers, as well as those who work for its suppliers, with dignity, and promoting fair employment practices. This includes offering fair and competitive wages, prohibiting harassment, bullying and discrimination, prohibiting child labor, slave labor, debt bondage, indentured servitude or prison labor, and not engaging in human trafficking for any purpose.

9.1 CHILD LABOR

It must be ensured that child labor is not used in the execution of the work. The term "child" refers to any individual below the legal minimum age for employment in the place where the work is performed and/or the minimum working age defined by the International Labor Organization (ILO), whichever is higher.

All workers under the age of 18 must be protected from performing work that is potentially hazardous or harmful to their health and physical, mental, social, spiritual or moral development..

9.2 MODERN SLAVERY, INCLUDING HUMAN TRAFFICKING, BONDED LABOR, DEBT BONDAGE OR INDENTURED SERVITUDE

It seeks to eliminate any involvement with all forms of modern slavery, including human trafficking, bonded labor, debt bondage or contract servitude.

All work must be voluntary on the part of the employee, whether they work for themselves or for a partner supplier.

Suppliers are expected to make a written contract available to all workers, in a language they understand, clearly stating their rights and responsibilities with regard to wages, working hours, benefits and other

conditions of work and employment.

Suppliers must respect the right of workers to terminate their employment contract after reasonable notice and to receive all wages due.

Suppliers must respect workers' right to leave the workplace after their shift (see also Wages, Benefits and Working Hours).

10 – EMPLOYMENT PRACTICES

10.1 EMPLOYMENT PRACTICES

Suppliers are expected to ensure that their employees have a working environment free from physical, psychological, sexual and verbal harassment, bullying or any other abusive conduct.

10.2 DIVERSITY AND INCLUSION

Cleamar and its suppliers will use their best efforts to promote a diverse and inclusive work environment in which employees are treated with dignity, respect and fairness,

regardless of race, color, religion, sex, age, ethnic or national origin, disability, sexual orientation or preference, gender identity, marital status, citizenship status, political preference or other personal characteristics.

Employment opportunities must be equal for employees and job applicants, without discrimination, and comply with all non-discrimination laws and regulations.

10.3 GENDER EQUALITY

Women are an integral part of our business model and our aspirations for growth. We seek to manage and grow a socially responsible company in which women participate equally. We believe that economic inclusion and women's rights are priorities for our long-term development. Our approach begins with respect for women's rights and extends to their promotion, as well as development aid, training and opening up opportunities.

10.4 MIGRANT WORKERS

The term “migrant worker” refers to an individual who will be, is or has been hired for a paid activity in a country in which he or she is not a national. Cleamar and suppliers shall ensure that migrant workers are employed in full compliance with the labor and immigration laws of the host country.

11 – COMPLIANCE (COMPLIANCE)

All those who have dealings with CLEMAR must comply with the laws and regulations (national and international) applicable and in force in their place of incorporation and in the places where they operate.

11.1 LABOR RELATIONS

The adoption of policies and practices aimed at preventing and combating degrading forms of work (child, forced, slave) are an ongoing effort at CLEMAR, along with respect for employees' labor rights, including the right to collective bargaining and union membership.

People management processes (recruitment and selection, training and development, dismissal, transfer, promotion, merit-based salary increases, disciplinary sanctions) are carried out with respect, transparency and impartiality.

11.2 HEALTH AND SAFETY

For CLEMAR, safety goes beyond physical integrity to building a collaborative and inclusive environment. To this end, we have established the Health and Safety Policy and Procedures with guidelines and orientations aimed at ensuring a safe environment in all aspects. CLEMAR is committed to training, raising awareness and enforcing safety standards.

11.3 ENVIRONMENTAL RESPONSIBILITY

CLEMAR ensures the necessary conditions for protecting the environment and preventing pollution, in

order to preserve the principles of the Environmental Management System, in accordance with current legislation.

To this end, it takes a proactive stance based on the company's Environmental Policy, contributing to the growth of environmental awareness.

11.4 GOVERNMENT CLIENTS

With regard to public tenders, senior management, as well as employees, partners, suppliers and service providers, must ensure faithful compliance with all applicable laws when conducting business with governments, public institutions, state-owned companies, government departments, government agencies or local authorities.

11.5 ANTI-BRYBERY

CLEMAR acts in accordance with Law No. 12.846/2013 (Anti-Corruption Law) and is a signatory to the Foreign Corrupt Practices Act (FCPA), repudiating all forms of corrupt conduct, such as bribery, embezzlement and the granting of undue advantages, as well as the concealment or disguise of these acts and the failure to impede investigation and inspection activities.

Employees, suppliers, partners and the like must not offer, make, receive or practice any kind of bribe under any circumstances, especially for the purpose of acquiring or retaining business with CLEMAR, or seeking to negatively influence a business decision.

The following are considered to be acts of corruption and harmful conduct practiced against the national or foreign public administration:

- (i) Promising, offering or giving, directly or indirectly, an undue advantage to a public agent/employee, or to a third party related to them;
- (ii) Proven to finance, fund, sponsor or in any way subsidize the commission of unlawful acts;
- (iii) (iii) Proven use of an individual or legal entity to hide or conceal their real interests or the identity of the beneficiaries of the acts carried out;
- (iv) With regard to tenders and contracts:
 - a) frustrate or defraud, by means of an arrangement, combination or any other expedient, the competitive nature of a public bidding procedure;
 - b) prevent, disturb or defraud the performance of any act of a public bidding procedure;
 - c) remove or seek to remove a bidder by means of fraud or by offering an advantage of any kind;
 - d) defrauding public tenders or contracts arising from them;
 - e) fraudulently or irregularly creating a legal entity in order to participate in a public bidding process or enter into an administrative contract;
 - f) fraudulently obtaining an undue advantage or benefit from modifications or extensions of contracts entered into with the public administration, without authorization by law, in the public bid invitation or in the respective contractual instruments;
 - g) manipulating or defrauding the economic and financial balance of contracts entered into with the public administration; and
- (v) Hinder the investigation or inspection activities of public bodies, entities or agents or interfere in their activities, including within the scope of regulatory agencies and national financial system inspection bodies. If in doubt about the conduct to be adopted, seek advice from immediate superiors.

11.6 UNFAIR COMPETITION

CLEMAR repudiates any practice that may restrict trade or free competition, especially illegal cartel practices, bid-rigging and/or abuses of power.

In order to avoid such practices, it is fully committed to complying with competition laws; to actively engaging and cooperating with the competent and supervisory authorities; and to enforcing competition laws against third parties who act in an anti-competitive manner.

The parties covered by this Code must not monopolize the market or engage in unfair competition practices, either individually or in collusion with others. Examples of such conduct include, but are not limited to, practices aimed at harming the rights and interests of others, such as, but not limited to:

- (i) Division of markets by agreement or collusion;

- (ii) Coordination in competing bids;
- (iii) Requirement to purchase products and services linked to and;
- (iv) (iv) Abuse of a dominant market position.

11.7 SECURITY AND DATA PROTECTION

All those who maintain a relationship with CLEMAR must strictly respect the laws and regulations applicable to the processing of information and data protection, without infringing on the freedom of communication and privacy of end users.

CLEMAR regularly backs up data and adopts appropriate mechanisms to protect against cyber-attacks and intrusions, as well as establishing internal regulations to promote data security and protection.

12 – USE OF COMPANY RESOURCES, ASSETS AND PROPERTY

CLEMAR is the owner of all the information and products created through its resources, including patent deposits and inventions, with the exceptions provided for in the contract.

The relationship with its employees and service providers must be based on integrity, diligence and loyalty to the company's interests, in order to protect them from theft, loss, damage, waste and abuse. Everyone must take care of physical assets, including facilities, equipment, computers, machinery, furniture, vehicles and other work materials.

They must also look after the company's brand, intellectual property, image and intangible property. Documentation, manuals, photos, spreadsheets, videos, projects and e-mails must not be shared with third parties, as they constitute CLEMAR's intellectual property.

The company's assets and resources must not be used, directly or indirectly, to obtain illicit or undue advantages, either personally or for third parties.

13– USE OF INFORMATION TECHNOLOGY AND RELATED RESOURCES

Secure and reliable information technology resources are essential for business continuity. Everyone is responsible for maintaining a secure, healthy and compliant information technology environment.

The use of these resources must follow the guidelines:

- Use strong passwords, in accordance with CLEMAR policy, and do not share them with anyone. Each employee is responsible for the activities carried out with their unique ID, username and password..
- Only use software approved by the company.
- Do not install unauthorized software, applications, hardware or storage devices on your computer or other device provided by CLEMAR.
- Do not browse illicit or suspicious websites, as they may inject malicious code into your computer.
- Access to the Internet and telephone, as well as the use of e-mails, software, hardware, equipment and other assets made available by CLEMAR must be restricted to the development of professional activity and, occasionally, used for appropriate purposes, with common sense and moderation. Access to pornographic materials and sites that incite hatred, hacking and involvement in illegal activities are considered improper use.
- As they belong to CLEMAR, information technology resources are monitored and can be audited at any time, without prior notice, within the limits of the law. Information technology resources include all types of computer and communication equipment and devices, access to the Internet and Portal (Intranet), network resources, software programs and applications.
- Follow the Information Security guidelines provided by the Information Technology sector to minimize the risks of cyber attacks.

14 – USE OF SOCIAL NETWORKS

CLEMAR prohibits the publication on social networks of any matter offensive to its image or its workforce, as well as the indiscriminate use of the company logo.

It is forbidden to comment on or share any matters of a restricted or confidential nature relating to the activities

carried out by the company, including routines, procedures, products, services and internal standards.

15 – COMPANY REPUTATION MANAGEMENT

15.1 OBJECTIVE

Preserving the company's reputational integrity, protecting, preventing and mitigating the possibility of its name, legacy, brand, image, values and principles being misrepresented in the market and causing damage to its business..

15.2 INITIAL ACTIONS

From the moment the company is informed of any act or fact that violates its guidelines and compromises its reputation, as well as the integrity of its image in the professional sphere at the level of the market in which it operates, the first action taken is to issue brief, direct and public notes informing the company that it is aware of the situation and that the appropriate measures are being studied for later implementation by its Corporate Governance Committee, in order to mitigate any possible damage.

The aforementioned notes will be made available on the main means of communication, such as the company's website and social media pages.

Updates are communicated in the same media as above, as the situation evolves and as the Committee develops its preventive or corrective actions.

It should be noted that the entire process is based on transparency.

15.3 REPAIR PLAN

Depending on the extent of the consequences caused by the act or fact that could damage the company's reputational integrity, an action plan must be drawn up to repair or mitigate the damage. To this end, the Committee must meet to study the event/fact that caused the damage to the company's image and/or reputation. The extensions are then assessed.

Finally, the Committee draws up an action plan with the main objective of getting back on its feet in the face of those it has committed to serving with predefined quality standards.

It should be emphasized that in the process of executing the Repair Plans, emphasis should be placed on the constant and historical credibility of the company's reputation throughout the brand's development.

15.4 PREVENTION PLAN

Even in the event that an act or fact affects the company's reputational integrity, there will be a series of actions to be outlined and carried out, as set out in the sub-items of this topic. Thus, with each event that generates a risk to the company's reputational integrity, there will also be learning and, as a consequence, prevention plans will be created so that the generating factor does not generate consequences for the company again.

The Committee should:

- a) Meet every six months to evaluate the impact of the brand on the market and the possible interaction of its name with your business;
- b) Assess the need to draw up a preventive action plan to preserve the company's reputation;
- c) Promote your actions to your employees, partners and clients.

16 – PRESENTS, GIFTS AND ADVANTAGES

By acting in accordance with the ethics, integrity and guidelines set out in this Code, CLEMAR aims to preserve principles and values when offering and receiving gifts, treats or benefits, not establishing inappropriate links to a professional relationship and not unduly influencing business decisions or creating conflicts of interest.

It is forbidden to give, accept or solicit gifts, presents, invitations, trips or other private advantages from individuals or companies with whom we have identified commercial or prospective relationships, which could influence the impartiality inherent in the role or constitute a reward for the activities carried out.

In the case of trips offered by suppliers, these must be forwarded to management for prior assessment with regard

to the best use of these resources by Clemar.

Only occasional acts of courtesy, such as institutional invitations, gifts and promotional presents, which have no commercial value and can be disclosed without causing embarrassment to the company or the professional, may be accepted.

Promotional gifts are generally those containing the corporate brand, such as calendars, diaries, pens and the like. Gifts that are not considered promotional should be returned or refused, stating that this is the company's standard of conduct. When this is not possible, the Corporate Governance Committee should be formally notified so that.

17 – CONTRIBUTIONS TO CHARITABLE CAUSES

Any donation to be made by CLEMAR must be motivated solely by legitimate philanthropic reasons, with the aim of honoring humanitarian interests and supporting cultural or educational institutions.

Contributions to charitable institutions should not be made in exchange for favors with public officials, or in order to receive any privileged treatment.

All contributions and/or donations to charitable causes must comply with the following guidelines:

- Requests for contributions must be made in writing and must include the person or organization requesting the contribution, the activities carried out, the purpose of the contribution and the amount requested;
- The request will be analyzed in advance by the Corporate Governance Committee and, if approved, will be decided by CLEMAR's Board of Directors, in order to verify that the contribution will not provide a personal benefit to a public official or to the people subject to the Code.;
- - Contributions should only be made to regularly constituted charities, not to individuals, and payment should preferably be made by bank transfer to an account held by the charity.
- - If the contribution is made through the provision of CLEMAR's own labor, or the donation of specific gifts and/or products, a donation form must be drawn up with this information.
- After the donation/contribution has been made, the beneficiary must submit a report or statement attesting to the proper use of what has been received.
- Donations from internal campaigns to collect warm clothing, toys and other items for charitable organizations are exempt from the receipt report.

18 – CONTRIBUTIONS TO POLITICAL PARTIES

Any financial contributions or donations in kind or of any kind to candidates or political parties on behalf of CLEMAR are expressly forbidden..

19 – ACTS OF COMPETITION

Cleamar prohibits any kind of parallel activity that could lead to acts of competition, with acts of competition being understood as activity characterized by the employee's habitual negotiation, on their own account or on behalf of others, without the employer's permission and when this constitutes an act of competition with the employer's business enterprise or results in damage or not to the company's business.

20 – DISSEMINATION OF THE CODE

This Code is available on EAD Clemar, the Clemar Portal and the Clemar Home Page.

When new employees join the company, they will be given training on the Code, explaining its principles, the importance and obligation of complying with it, as well as the possibility of accessing it through the means provided.

All those directly or indirectly involved must pass on the principles of this Code to their respective subordinates on a day-to-day basis, so that it is widely disseminated and applicable in the workplace and beyond, and must also clarify any doubts about the interpretation and application of the Code.

For the external public, a version of this Code is available on Clemar's Home Page.

21 – CODE MANAGEMENT

The Code is managed by the Corporate Governance Committee, made up of six members appointed by the Board of Directors, whose members are listed on the Clemar Portal - Useful links.

The members of the Committee have the right to unlimited access to any type of information and to carry out audits, in compliance with the law and Clemar's internal policies.

The Committee's main responsibilities are:

- a. Ensuring the implementation of and compliance with the Code;
- b. Revise this Code when necessary, either to include or adapt concepts and items;
- c. Clarify doubts about the interpretation of the text of this Code, as well as any ethical dilemmas;
- d. Receive suggestions and clarify doubts related to the issues covered and those not yet covered in this Code;
- e. Receiving, analyzing, evaluating and deciding on reports of violations of this Code, and sending them to the Executive Board for its consideration;
- f. Resolving ethical conflicts not provided for in this Code and/or not resolved by the Company's line of command;
- g. Disclosing decisions on infractions for non-compliance with this Code;
- h. Ensure the secrecy of information received and the confidentiality of matters forwarded;
- i. Establish programs and initiatives for all employees to encourage them to ensure compliance with and understanding of the Code.
- j. Decisions on management and infractions arising from non-compliance with this Code will be taken by Clemar's board of directors.

22 – MONITORING COMPLIANCE WITH THE CODE AND IRREGULARITIES

It is the responsibility of Senior Management, Directors, Managers and leadership positions to promote compliance with this Code by monitoring their subordinates, clarifying any doubts related to it and reporting to the Committee when they become aware of any contrary conduct.

CLEMAR encourages its employees to report any act or suspicion of an irregular or fraudulent act, guaranteeing their anonymity and not tolerating retaliation or reprisals against them.

The information contained in complaints is treated confidentially by the Committee and forwarded to the Company's management in cases of investigation.

Complaints and reports from employees or third parties who are aware of violations of the Code can be made through the Whistleblowing Channel, where confidentiality and anonymity will be guaranteed.

Under no circumstances will false, untrue or unfounded reports be tolerated from anyone, whether they are aimed at retaliation, intimidation, revenge or any other ulterior motive.

Investigations will follow procedures designed to safeguard the rights of the complainant and the accused, always respecting the applicable legislation, especially the constitutional principles of full defense and adversarial proceedings.

23 – DISCIPLINARY ACTION

Infractions of this Code will be subject to disciplinary measures/penalties, based on labor, civil or criminal legislation, as the case may be, regardless of the hierarchical level of the offender.

The following are possible punishments for CLEMAR:

- a) Verbal warning;
- b) Written warning;
- c) Suspension;
- d) Dismissal;
- e) Block with the Supply Department (for supplier cases);
- f) Appropriate legal action, where appropriate.

In applying disciplinary measures/penalties, the nature and seriousness of the infraction will be taken into account, always observing the company's internal rules and applicable legislation. Sanctions must be fair, reasonable and proportionate to the offense committed. Similar offenses must receive similar sanctions.

Penalties must be applied immediately after the offence has been committed, otherwise tacit forgiveness will be considered. A longer period for imposing a penalty is allowed when the misconduct requires an investigation into

the facts and responsibility.

Employees should seek guidance from their immediate superior in cases where, due to a lack of infrastructure or adequate resources, they are unable to comply with any of the provisions of this Code. In turn, they should take the case to the Committee.

The Committee has the freedom and autonomy to decide on the disciplinary measure to be applied, in which case it must first consult the legal department for guidance.

The disciplinary measures applied are negative in nature and have a positive effect, as they demonstrate the seriousness with which CLEMAR treats such issues. In any of these situations, respect for the individual must be the guiding element.

23 – WORK ENVIRONMENT BEHAVIORS AND RESPONSIBILITIES

1. It's positive: dedicating oneself in a committed and genuine way to carrying out one's duties. It is negligent to see that something important has to be done and not do it, or to fail to alert the competent professional.
2. It is positive: that your personal and professional integrity is reflected in your behavior. Do not jeopardize the physical, financial, property and moral security of yourself or Clemar.
3. It's good to question situations, decisions and guidelines that go against Clemar's ethical principles and conduct, the law or your own values. Don't be intimidated by this. If necessary, go to your manager or the Clemar Corporate Governance Committee.
4. It's positive: make constructive criticisms and suggestions to improve the quality of the work and the product. Always base yourself on facts, data and evidence.
5. It is a good idea to carry out social campaigns (collecting food, clothes, etc.) to help those in need, but this can only be done with the approval of the Human Resources Department. Any action must be analyzed by HR, which will give its opinion.
6. It's not good: withholding important information, either from your management or from your team and colleagues..
7. Not positive: acting aggressively towards criticism and suggestions made to improve the process/activity they are carrying out or involved in.
8. It's not good: spreading someone else's ideas or projects as if they were your own.
9. It is not good to disclose business and operations, whether they are those of the company, its clients, suppliers or partners, which are known to be confidential and which are in the process of being completed.
10. It is forbidden to: use for private purposes, disclose or pass on to third parties, technologies, methodologies, information on production processes, know-how, customer data, suppliers, partners, as well as other information owned by the company, unless expressly authorized (in writing) by the area responsible for the information. It should be noted that the results of intellectual work and strategic information generated in the company are the exclusive property of Clemar, and it is not up to the employee to claim benefits from them.
11. It is not positive: wearing inappropriate clothing (excessive necklines, short skirts, shorts/shorts, sleeveless shirts/t-shirts, flip-flops) in the workplace.
12. Not good: failing to use PPE - Personal Protective Equipment - in places where it is required.
13. It is not positive: to disseminate information of an "unprofessional nature" that harms employees and Clemar, such as malicious comments and gossip.
14. It is not positive to practice harassment, such as sexual, economic or moral harassment, or to provoke situations that constitute pressure, intimidation or threats in the relationship between employees, regardless of their hierarchical level.
15. Drinking alcoholic beverages during working hours or entering the company in a drunken state is forbidden. It is forbidden to use or carry drugs and to remain in the workplace in an altered state due to the use of these substances, which could affect your safety or the performance of other employees.
16. It is forbidden to carry any type of weapon on company premises, except in the case of expressly authorized and qualified professionals.

17. Smoking on the company's internal premises is not allowed, and can only be done in areas designated for this purpose.
18. It is not a good idea for a Clemar professional to engage in any external business or professional activity that causes a conflict of interest. Even when this only involves family members, the professional must submit the situation to the area manager and obtain a declaration that there is no conflict of interest and/or that the company is aware of the situation.
19. It is not good to accept personal favors from partners (suppliers, clients and third parties), obtained from the business relationship established on a daily basis. These favors include financial loans or loans for items/goods, courtesies (transport, repairs, maintenance), intermediation (buying, selling, renting), guarantees, etc.

24 – COMPLAINT CHANNEL

Any complaints relating to any infringement of this Code, including but not limited to art. 23, item II of Law 14.457/2023, may/should be made through the following channel:

<https://denunciamartinelli.adv.br/CLEMAR>

Any and all complaints will be anonymous.

25 – VALIDITY AND REVISION OF THE CODE

This revision of the Code of Conduct comes into force as of its publication, until it is next amended.

These Rules of Procedure may be amended at any time by a majority vote of the members of the Committee, subject to subsequent approval by Senior Management.

26 – REVIEW TABLE

N°	DESCRIPTION
05	General revision of the document