



Avibras' Compliance Guidelines

The guidelines established here are part of the Compliance Program and reinforce Avibras' commitment to ethics and compliance with legal obligations in line with the company's Anti-Corruption Policy.

The procedures are applicable to all regions, national and international, in which Avibras operates and must be followed by all company employees and third parties.



AVIBRAS

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Conflict of Interest

Conflict of interests occurs when there is a possibility of direct or indirect confrontation between the personal interests of the employee or third parties and those of the company, which may compromise or unduly influence the performance of their attributions and responsibilities.

The conflict of interest is characterized by any and all advantages in favor of oneself or of third parties with whom the employees have or have had personal, affective, commercial or political relationships.

Avibras does not tolerate personal advantage of employees or third parties. Identified conflict of interest situations are investigated so that disciplinary measures can be taken.

All activities and decisions must respect the Code of Ethics, **Avibras'** values and be strictly technical and objective.

Although it is not possible to foresee all situations that may generate conflicts of interest, some common situations may represent potential conflicts. They should be avoided and, if they occur, they shall be reported to **Avibras**:

- Existence of relationship or kinship in the work environment or linked to competitors, suppliers, service providers, customers, supervisory bodies or other related parties, which may influence decision making in the company's processes;
- Personal or relatives' investments in suppliers, competitors or other related companies, in case their position allows them to favor and/or influence their relationship with **Avibras**.

Examples of conflicts of interest are:

- Friendship/relationship when it affects the technical professional judgment;
- Undue disclosure of privileged information, obtained during the exercise of the position, whether for one's own benefit or for the benefit of a third party;
- Receiving or offering presents, gifts, favors or any advantage, whether professional or personal, to oneself, one's relatives or close friends;
- Use of hierarchical position or influence to supervise, benefit or provide undue advantage in hiring people and/or relatives.

Commercial Courtesies

The receiving and offering of gifts and entertainment should be avoided by **Avibras'** employees and third parties due to the risk of appearance of impropriety, when there is the possibility of interpretation by third parties of the existence of conflict of interest or undue favoring by the company.

No **Avibras** employee or third party may, on behalf of the company, promise, offer or receive gifts, entertainment or hospitality in exchange for benefits related to the company's or individual's interests.

The gifts must be received at the workplace, and it is not allowed to receive them at any personal address of the employee. The same applies to business courtesies offered by **Avibras**, which must always be sent to the business address.

Employees and third parties representing the company are allowed to offer and receive only occasional institutional gifts of modest value.

For example, pens, copybooks, diaries, key chains, mugs and other related items are considered institutional gifts, provided that they have the company's name or logo associated with them.

The offering and receiving of gifts must be:

- Appropriate to the circumstance and the people involved;
- Modest in value and frequency.

The benefit offered or received should not be seen as something that could influence the decision making of the recipient.

➤ **Offering of Business Courtesies**

In the case of gifts offered to governments, which are not classified as institutional gifts, they must be approved by the CEO.

Gifts must be directed to the government representing the nation and its citizens, and under no circumstances to a specific public agent.

If the offering of entertainment or hospitality is permitted by **Avibras** policy, but prohibited by the internal guidelines of the third party, the benefit may not be offered.

Expenses with meals, lodging, housing or travel, where the beneficiary is a public agent, must only be borne by **Avibras** if there is an express contractual provision containing such an obligation.

Business meals can be paid for by **Avibras** as long as they are within the context of reasonable values, respecting local cultural norms, laws and regulations.

Sponsorships and Donations

All donations and sponsorships shall be in accordance with **Avibras'** values and business and sustainability strategies.

It is forbidden to grant sponsorships and/or donations in any form or kind for the benefit of specific individuals seeking their enrichment or personal advantages of any kind, to companies and their professionals, or public agents for facilitation purposes.

No **Avibras** employee or third party may, on behalf of the company, offer, make or commit to any contribution, donation, sponsorship or social responsibility project without proper approval.

It is forbidden to grant donations and sponsorships that characterize conflicts of interest, where professionals or their respective family members come to benefit from resources donated/sponsored by **Avibras**.

The approval of donations and sponsorships must take into consideration the appearance of impropriety, i.e., even when donations or sponsorships meet all legal requirements, if there is the possibility of interpretation by third parties of the existence of conflicts of interest or undue favoring by **Avibras**, the requests must be refused.

All donations and sponsorships made by **Avibras** shall be guided by the principle of transparency and all documents arising from the donation or sponsorship and its obligations shall be kept and stored according to internal guidelines.

Avibras will not donate or sponsor organizations or projects that:

- Are involved in any type of illegality;
- Are in an irregular situation;
- Have projects or materials considered offensive or prejudiced, of party political, religious or sexual nature;
- Promote class entities;
- Encourage drug use;
- Are linked to gambling; or
- Exploit child labor or analogous to slavery.

Donations and sponsorships cannot be made to individuals, and payments in cash or in private accounts are not allowed. Payments in accounts that are not related to the requesting entity are prohibited.

Every donation or sponsorship must be formalized, sponsorships being formalized by means of official letters or contracts, and donations by means of the Terms of Donation.

Receipts of sponsorships and donations must be formalized through a receipt or letter of agreement.

It is not allowed to make donations or sponsorships to entities and governments whose internal policies and laws prohibit such practice.

It is forbidden to make donations or sponsorships to any supervisory body of **Avibras**.

➤ Donations

Donations of financial resources, products or services for social purposes will only be approved if the entity meets the following minimum requirements:

- To be non-profit;
- To develop work of collective interest;
- It must be a Civil Society organization, and may also have a public character.

The donations must be previously approved, and it is mandatory that these approvals are made before the effective donation of the resource to the applicant.

All donations to public entities must be approved by the CEO.

➤ Sponsorships

Avibras sponsors projects related to its cultural values and aimed at strengthening existing relationships, attracting new audiences, promoting innovation and brand positioning.

Avibras' main sponsorship modalities are:

- Institutional Sponsorships related to the **Avibras** brand;
- Trade show and event sponsorships: These sponsorships, besides being institutional, can be commercial through marketing actions related to technological development, congresses, innovation and strengthening of **Avibras** image.

The sponsorships are evaluated and duly approved before any commitment is signed with the external requester.

Avibras evaluates the cost/benefit ratio of all its sponsorships, so that the trade-offs in terms of brand exposure are compatible with the allocated investment.

To be eligible for **Avibras** sponsorship, the project/event must:

- Have a direct relationship with **Avibras'** business;
- Promote the brand positioning;
- Create a platform for the company's relationship with its stakeholders;
- Be adherent to **Avibras'** strategy.

Avibras is guaranteed the right to cancel or paralyze the sponsorship processes related to projects that are involved in legal questionings related to their authorship and/or the control of the applicant legal entities.

Complaints Channel

Avibras provides an exclusive channel for reporting corruption, bribery, fraud and illegal or unethical conduct. The Ethics Channel is impartial, guaranteeing the confidentiality of information and preserving the identity of the people involved.

www.canaldeetica.com.br/avibras

Telephone: 0800 741 0001

Impacts resulting from non-compliance with the guidelines

Non-compliance with these guidelines and the omission of information may result in misconduct, fraud, undue benefit, and non-compliance with relevant legislation, with potential liability and punishment for the professionals and entities involved



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