



CODE OF COMPLIANCE AND CONDUCT OF THE FIRM MARCELO ROSENTHAL ADVOGADOS ASSOCIADOS

I - INITIAL CONSIDERATIONS

- 1 - This CODE OF COMPLIANCE AND CONDUCT of the MARCELO ROSENTHAL ADVOGADOS ASSOCIADOS law firm aims to ratify and formalize its compliance with the legal rules introduced by Federal Law 12.846/13, demonstrating their ethical and moral values.
- 2 - This Code, composed of 28 articles and signed by the partners, is subject to all employees of the Marcelo Rosenthal Advogados Associados office, regardless of position or function, including administrators, partners, associates, employees and contractors, individuals or legal entities.
- 3 - In addition to the rules of this Code, the lawyers who make up the Marcelo Rosenthal Advogados Associados office remain subject to the rules of the profession, stipulated by Federal Law 8.906/94 or another that replaces it, as well as by the Code of Ethics and Discipline, other acts and decisions issued by the Brazilian Bar Association (OAB).
- 4 - The adhesion of all professionals of the Marcelo Rosenthal Advogados Associados office to this Code is mandatory in view of the commitment it has had since its foundation, to always act in accordance with the legal norms pertaining to the profession, dignity, decorum, loyalty, honesty and good faith. Those who do not subscribe to this Code will sign a Term of Agreement and Adhesion to it.
- 5 - The Marcelo Rosenthal Advogados Associados law firm will not tolerate deviation from the conduct provided for in this Code and, for analysis and investigations, it will have a Compliance Committee, in accordance with the rules contained herein.

II - VALUES AND OBJECTIVES

- 6 - Founded in March 2000, Marcelo Rosenthal Advogados Associados works in several areas of Law, with a focus on Business Law and has always sought to be at the forefront of information, creativity, effectiveness and security for clients who hire it.
- 7 - The non-negotiable values of Marcelo Rosenthal Advogados Associados are honesty and transparency in the conduct of judicial and extrajudicial cases, as well as the efficient and safe provision of services to clients.
- 8 - In order to achieve its objectives, observing its values, the Marcelo Rosenthal Advogados Associados law firm has always relied on the creativity of its components, as well as the organization of its structures in a business, modern and professional manner. To this end, it invests heavily in training its team, in the constant improvement of its infrastructure, in technology, in addition to always listening to suggestions from its staff and customers, for decision-making. Thus, it intends to achieve maximum efficiency in the provision of the services for which it is contracted.
- 9 - With its policy of the best possible results, the Marcelo Rosenthal Advogados Associados law firm has already contributed to the satisfaction of countless individual clients, in addition to having contributed to the development and success of numerous companies in Brazil and abroad.
- 10 - In addition to its financial objective and projection on the national scene, the Marcelo Rosenthal Advogados Associados law firm has always had a social commitment, adopting actions within its reach for campaigns to improve society, acting and encouraging attitudes in this regard.
- 11 - The Marcelo Rosenthal Advogados Associados law firm observes these values and pursues these objectives by adopting attitudes of respect for human and professional ethics, faithfully respecting the disciplinary norms imposed by class bodies and current legislation.



III - CONDUCT

12 – All the conduct of the Marcelo Rosenthal Advogados Associados office, as well as that of each individual who is part of its team, must obligatorily observe rules of integrity, morals, honesty, fidelity, confidentiality and respect for human beings and clients. Without exhausting the possibilities of these principles, but exemplifying, they should:

- a) Be true and loyal with customers, co-workers, customers, competitors, suppliers and with all the people with whom they relate;
- b) Always behave with dignity and honesty, inside and outside the office;
- c) Reject any practice of corruption, public or private, and harmful acts to the Public Administration, national or foreign;
- d) Respect and honor all commitments and obligations assumed, as well as their convictions;
- e) Develop all activities with the utmost dedication and perfection;
- f) Contribute to the achievement of the ideal of justice desired by the client, without, however, acting against their principles, opinions and convictions;
- g) Strictly observe moral, legal and ethical human and legal norms, including those imposed to combat corruption, provided for in Federal Law No. 12,846/13 and other related norms;
- h) Always work and disclose true statements, in accordance with the receipt and verification thereof;
- i) Guide their attitudes with observance, always, of the truth, without acting in a cunning manner;
- j) To be faithful to the clients, acting with total zeal and dedication and zeal in their defense;
- k) Honor, each member of the team or contractor, the trust placed in him by the firm and its clients, being a zealous, committed, loyal and dedicated professional, observing the values and objectives of the Marcelo Rosenthal Advogados Associados law firm;
- l) Maintain a harmonious, fraternal and pleasant work environment, not admitting or practicing, as well as denouncing any type of harassment, mainly moral and sexual;
- m) To value the dignity of the human person, treating everyone in a cordial and humane manner, without distinction of race, color, religion, ethnicity, etc., denouncing any practice that may be verified in this regard, in addition to respecting the individuality of each human being;
- n) Amicably resolve internal conflicts and never allow them, as well as personal contingencies, to interfere with the objective of providing the best service to the client;
- o) Communicate, in person or by any means of communication, in an appropriate, respectful and urban manner, with customers, work team, professional colleagues, competitors, suppliers and with society in general, maintaining a good image of oneself and the office;
- p) Always maintain constructive and professional treatment with the client, in search of the best solution;
- q) Observe that financial remuneration is a natural consequence of work performed in a dignified and efficient manner, in accordance with the firm's values and objectives;
- r) Avoid wasting goods and values, either for the office or for customers, saving electricity whenever possible;
- s) Promote acts and adopt sustainable practices that value and protect the environment;
- t) Respect competitors as professional colleagues, defending the interests of their clients;
- u) Encourage and, whenever possible, practice law with social responsibility and pro-bono;
- v) Preserve and keep clients' information and disclosures confidential, publicizing them only when expressly authorized, maintaining discretion and trust;
- w) Faithfully observe the policies for the use of technology, remote access and the Firm's data system, respecting the precepts of the General Law for the Protection of Personal Data (Federal Law 13.709/2018), as well as the rules of the Internal Regulations of the Marcelo Rosenthal firm Associated lawyers.

IV - PUBLIC COMMITMENTS



13 - The Marcelo Rosenthal Advogados Associados law firm, as well as each member of its team, publicly assumes, and must disclose in its communication channels and whenever requested, the following commitments for its performance and professional practice:

- a) Acting and exercising the practice of law without ties to politics or political parties, with full responsibility towards society, supporting public policies and social actions in favor of human rights;
- b) Contribute whenever possible to social progress, respecting the democratic regime, for the construction of a free, fair and solidary society, trying to help with the reduction of poverty and marginalization, as well as with social inequalities;
- c) To help combat any type of human discrimination;
- d) Maintain relationships that are beneficial and harmless with partners and suppliers, looking for those who have values and objectives similar to yours;
- e) Only hire suppliers who have a family relationship or personal relationship with employees of the Firm if the guidelines of this Code of Compliance and Conduct are observed, with benefits or differentiated treatment being prohibited due to this condition of kinship;
- f) Hire suppliers and maintain business relationships only if full transparency and independence of the business are observed, with constant inspection of the quality of services provided;
- g) Not to receive, any member of the team, gifts, gifts, values or benefits of any kind, from customers, current or potential suppliers, and public agents in general, which may imply the possibility of recognizing future exchange of favors;
- h) Do not donate gifts without the donation being coordinated by the management, always in moderate values and that comply with the Compliance policies of the recipients;
- i) Never take advantage of the institutional relationship with clients of the Firm or act with abuse of power, verbal aggression, false statements or unfair commercial practice;
- j) Never, each member of the team, use the name of the law firm Marcelo Rosenthal Advogados Associados, to obtain their own benefit or that of third parties when dealing with clients of the Firm, private or members of the Public Administration, national or foreign, direct or indirect, of all Federation levels;
- k) Each member of the Marcelo Rosenthal Advogados Associados law firm must inform the HR sector or the administration if their spouse, partner or direct or collateral relative, by consanguinity or affinity, up to the third degree, occupies a position of trust, managerial or administrative, of anybody or entity of the Public Administration, directly or indirectly, at all levels of the Federation. If there is positive information, the information must be passed on to the Compliance Committee;
- l) Each member of the Marcelo Rosenthal Advogados Associados law firm must inform the administration of any legal action that may be filed by him/herself, by a spouse or a relative of up to the second degree that they are aware of as a client of the Firm. In the case of autonomous and individual provision of legal services (e.g., legal advice, legal representation, administrative proceedings or arbitration or mediation procedures) to private clients who do not belong to the client list served by the Firm, lawyers must obtain prior authorization from management, as a way of fulfilling contractual obligations and avoiding conflicts of interest with the Firm's clients and with the legal theses defended by the Firm. The Office must be permanently concerned with external and internal communication, keeping an updated database in the information system used by all;
- m) All members of the Marcelo Rosenthal Advogados Associados office must adhere to this Code of Compliance and Conduct, in writing, assuming their obligations. New members, in the future, will only be able to start their activities if they expressly adhere to it;
- n) If there is a conflict of interest between clients of Marcelo Rosenthal Advogados Associados, the case must be brought to the attention of the management, which will decide on the procedure to be adopted in accordance with the rules of the Code of Ethics and Discipline of the Order of Advogados do Brazil (OAB) and other acts and decisions of the Federal Council;
- o) Always collaborate with public bodies and authorities, in Brazil and abroad, in legal investigative procedures, aimed at defending morality and public ethics, always observing the norms and principles of Federal Law No. General of the Statute of Advocacy, the Code of Ethics and Discipline of the category and other Provisions issued by the Brazilian Bar Association, mainly with regard to professional secrecy;



- p) To provide services to clients by providing the best technique, speed and competitive price, the Firm will always invest in infrastructure, offering its members dignified and safe working conditions, which allow them to provide adequate and competitive services, promoting the development and improvement of each one and the valuation of human talents, giving everyone, according to the criterion of merit and functional usefulness, similar work opportunities, encouraging the involvement of human resources in the planning and execution of the works, through a frank, objective and judicious exchange of ideas and experiences, giving effect to those institutional principles in all sectors and areas of activity of the Firm.

V - COMPLIANCE AND PROCEDURES COMMITTEE

14 - The Compliance Committee will be elected by the equity partners and will be composed of 03 (three) partners (capital or service) of Marcelo Rosenthal Advogados Associados, who may be re-elected, in whole or in part.

15 - The Compliance Committee will be independent and it will be responsible for investigating, reporting and suggesting the adoption of corrective and disciplinary measures that are applicable, leaving it to the management to accept or not, formalizing the measure.

16 - The Compliance Committee shall act with fairness and discretion throughout the investigative process of complaints.

17 - It will be incumbent upon the Compliance Committee to elect the President from among its members, who may have an annual or single term of 3 (three) years, and establish the procedures to be observed in investigative, auditing and consultation procedures.

18 - In case of vacancy of the President, for any reason, it will be up to the Compliance Committee to define the interim President during this period. The members of the Compliance Committee will remain invested in their positions until a new election, avoiding the vacancy of the collegiate.

19 - The decisions of the Compliance Committee must be sanctioned by the management (as defined in the current Social Contract).

20 - In the event that any member of the Compliance Committee is investigated, or if he/she is removed for any reason, management will indicate the name of the new member, who will assume the vacancy on the Compliance Committee until the end of the respective mandate or until the end of the case under investigation.

VI – COMPLAINT PROCEDURES

21 - In case of suspected violation of any of the precepts established herein, the customer or any other person is encouraged to send a complaint to the Compliance Committee.

22 - The denouncement may be anonymous, and must be made by e-mail contato@mraa.com.br or by means of a written letter to be delivered at the Office reception;

23 - The complaint must contain, in addition to optional evidence and other information, (I) a summary of the facts; (II) name of those involved, whether or not members of the Marcelo Rosenthal Advogados Associados law firm; and (III) date of occurrence;

24 - Confidentiality is ensured for all investigation processes carried out by the Compliance Committee.

25 - The investigation will be able to collect all the necessary evidence, inside and outside the Office, and may even listen to the investigated person, always respecting the legislation in force.

26 - Upon receipt of the complaint, the administrative process must be completed within 10 (ten) days by the Compliance Committee, which will attach evidence, report on what happened and conclude with the suggestion of measures to be taken, passing it to the administration to sanction or veto .



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27 – Each member of the Firm may contact any member of the Compliance Committee directly, in person, via e-mail or telephone contact, ensuring the confidentiality of his/her identity by the latter, in order to collaborate with the process of investigation.

28 – If any member of the Compliance Committee becomes the subject of a complaint, he will be automatically removed and his replacement will take place in accordance with article 19 above.

29 – If possible and as long as it does not violate privacy, morals, ethics or the rules of self-employment and labor legislation, the reports of the Compliance Committee that are sanctioned by management will be disclosed internally and will have erga omnes effect and be binding on all other members of the team, and access to this information is encouraged whenever possible, in accordance with these norms.

Piracicaba, February 8th, 2023.