

# CODE OF CONDUCT

## LP LAW | LOPES PINTO ADVOGADOS

Our commitment to Ethical, Honest and Transparent conduct.

### THE CODE OF CONDUCT

Over more than 20 years of LP Law's existence, we have built our most valuable asset: our reputation. It is up to each one of us to preserve it by doing the right thing in every situation, for clients, for the firm, for our stakeholders and for ourselves, according to the law and our professional responsibilities.

The Code of Conduct is the basis of our Integrity Program, it explains the standards and ethical and legal liabilities that must guide our activities and conduct. The purpose of the Code of Conduct is to promote integrity in the handling of LP Law's activities and in its relationship with all stakeholders.

This Code applies to all collaborators and partners of the firm, herein called collaborators, and extends to all its suppliers, service providers and customers.

The Code of Conduct brings together, in a clear and objective manner, a set of guidelines aligned with the values and principles of LP Law, and presents the conduct expected from our collaborators. The practice of our commitment generates respect and reinforces people's trust, thus consolidating the firm's reputation.

This Code is not intended to cover all matters that may arise in our day-to-day activities. It is complemented by other policies, which are also mandatory.

It is the duty of every collaborator to read, assimilate and comply with the rules of this Code.

All other stakeholders directly involved in LP Law's activities must be informed about the importance of respecting the values and principles expressed in this Code.

#### What are the responsibilities?

- Familiarize yourself with and follow all policies, laws and regulations that apply to your job at all times.
- Conduct business in accordance with the highest ethical and legal standards.
- Immediately report known or suspected violations.
- Seek guidance from the Compliance department, or from a manager, in case of doubt.

This document is interactive. Click on the menu in the lower left corner of the pages to navigate, and on the

[links throughout the text for more information on the topics covered.](#)

## **MISSION**

To serve our clients in achieving their goals, with ethics, integrity, transparency and efficiency. To attract and develop the best talents to always offer excellent services. Constantly improving and sharing knowledge. To practice and promote ethical values.

## **VISION**

We believe in the improvement of society through Law and in a law firm committed to ethics, responsibility, excellence in legal solutions, satisfaction of our clients and personal fulfillment of our collaborators.

## **VALUES**

- Ethics
- Transparency
- Confidentiality
- Technical competence
- Equality
- Diversity
- Reliability
- Punctuality

## **A message from the founding partner**

Being committed to ethics, transparency and integrity, we have made important efforts to improve and strengthen our Compliance processes.

Rules, policies and procedures have been revised and they will bring even more security to LP Law. Updating our Code of Conduct represents an important step towards strengthening our culture of ethics and integrity.

This Code takes a simple and objective approach, improving our values, principles and expected conduct.

It is very important that all our collaborators and partners read, understand and practice the rules set forth herein. Each one of us has an important role to play in ensuring that everyone is doing the right thing.

We need to lead by example, doing what we preach and always looking to do the right thing. This Code of Conduct serves as a guide for our decisions.

We count on everyone's engagement!

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**Alessander Lopes Pinto**

## **Doing what is right**

Our ethical principles must guide our daily actions and business decisions to ensure that we act with integrity.

Sometimes, though, it's a lot easier said than done. We often need help to properly recognize and deal with ethical questions or dilemmas.

Our Code of Conduct is an important tool to help us with this. It defines who we are, highlights our values and ethical principles, by which we are guided, and for which we are responsible.

Clearly and simply, our Code of Conduct explains our commitment to doing the right thing at all times and it helps us make good decisions.

## **Our work environment**

### **how we act**

### **how we relate**

### **Respect for laws**

### **Our Responsibilities**

### **Talk to the Compliance department**

## **I – Our work environment**

All our actions are based on respect as a core value.

LP Law is committed to providing all its collaborators with a safe, productive, diverse and fair environment that allows everyone to develop and succeed. All of us, especially our managers, are responsible for ensuring this work environment, with relationships based on friendliness, discipline, respect and trust.

We ensure that our collaborators have the same opportunities to develop and improve their skills, and are treated fairly, equitably and with respect for our differences. Equity enables equality of opportunity.

We do not tolerate forced labor or anything like that, child labor, sexual exploitation and human trafficking in the activities of LP Law, its suppliers, clients or business partners.

### **We expect that you:**

- Respect the rights of your colleagues and third parties.
- Demand the same respect from our business partners.
- Do not accept the exploitation of child labor, forced labor, slave labor or similar situations and do not accept relationships with companies or organizations that tolerate these practices.
- Report any suspicions of non-compliance with these rules to your immediate manager or use the "Talk to Compliance" channel.

## **Respect for Diversity, Equal Access and Opportunity**

LP Law respects diversity in all its forms and does not tolerate discrimination and prejudice of any kind.

We respect and offer equal treatment and access to opportunities for everyone and we encourage respectful coexistence and partnership, in which diversity is preserved.

We believe that only with equal opportunities and treatment will we be able to reach the maximum in productivity, competitiveness and efficiency.

### **We expect that you:**

- Treat everyone around you equally, regardless of position or ethnicity, nationality, gender, religion, sexual orientation, skin color or any other characteristics.
- Respect the functional attributions of collaborators, being careful not to exceed them.
- Welcome new collaborators, providing them with essential information about the firm and work.
- Speak up if you witness violations against the principles of equal opportunities.

### **Sexual and workplace harassment**

We do not tolerate moral and sexual harassment or any situation that constitutes disrespect, intimidation or threat in relationships between collaborators, regardless of their hierarchical level and with third parties.

We do not accept the use of a leadership position to request favors and personal services from subordinates or demands that conflict with the firm's guidelines, or with current laws and regulations.

**Workplace Harassment: practice of abusive conduct committed by one or more people against an individual, usually in a repetitive and prolonged manner, in order to coerce, humiliate, disrespect, belittle or embarrass them.**

**Sexual Harassment: When someone in a privileged position uses this status to coerce or offer benefits to an individual to obtain a sexual advantage or favor.**

### **We expect that you:**

- Inform your direct manager or the Compliance department if you experience or witness any type of abuse or harassment.
- Notify your colleague that their behavior is not acceptable, demanding immediate cessation of the behavior.

### **Health and wellness**

We know and comply with the requirements related to the health and well-being of our collaborators. We know that we are primarily responsible for the continuous

care of our health. We understand that health is inherent to well-being, a basic condition for good performance and quality of life.

### **Workplace safety**

Safety is a fundamental commitment of LP Law to its collaborators and third parties. Our leaders are responsible for guaranteeing the necessary resources to provide a safe work environment and for ensuring that all collaborators are trained in the specific safety standards for the performance of their activities, when applicable. In turn, our collaborators are committed to knowing and strictly complying with all these guidelines.

The use of alcohol and psychoactive substances in the workplace is prohibited, as well as working under the influence of alcohol or psychoactive substances, licit and illicit, that may interfere with our behavior and that may affect the safety of our activities.

### **Environment**

We make decisions about services and assets considering the life cycles in each case, the rational use of natural resources, both renewable and non-renewable, the use of cleaner technologies, the efficient control of greenhouse gas emissions, the reduction of waste, the mitigation of the environmental impacts of operations and the protection of ecosystems and biodiversity.

### **We expect that you:**

- Become familiar with health, safety and environmental procedures and practices and strictly adhere to them.
- Stay alert and watch over your health and physical integrity and that of your co-workers.
- Try to foresee possible risks, reducing the chances of accidents.
- Take measures to stop situations that compromise the safety of people or that pose a risk to the environment.
- Immediately inform a responsible manager if you identify any problem or a potential risk situation.
- Ensure that personal and environmental protections are true priorities.

### **II - How we act**

The fundamental principle for LP Law is the absolute respect for human rights, especially the right to personal integrity, equal treatment, privacy, freedom of speech and all civil, social and cultural rights.

Where we operate, we are committed to fighting any and all attempts to violate such rights. When carrying out our activities, we act ethically, with integrity and transparency, in accordance with binding laws and in line with the best interests of LP Law.

### **We expect that you:**

- Respect the rights of your colleagues and third parties.
- Demand the same respect from our business partners.

- Report any suspicions of non-compliance with these rules to your immediate manager or use the "Talk to Compliance" channel.

### **Conflicts of interest**

We recognize and respect the fact that our collaborators have personal, family and business interests. However, it is important to understand that we are all subject to conflicts of interest.

Therefore, it is important to ensure that, when making business decisions, we identify, communicate and address potential conflicts that jeopardize our duty of loyalty to LP Law.

### **We expect that you:**

- Recognize situations where there may be a conflict of interest and be transparent.
- Do not grant or maintain business opportunities for personal gain or for the benefit of family or close friends.
- Avoid participating in decisions that involve your personal or financial interests or those of people close to you.
- Report any apparent or actual conflicts of interest to your immediate manager.
- When in doubt about a potential conflict of interest, consult the Compliance department.

**Conflicts of interest: situations in which our private interests or those of the ones close to us interfere, or appear to interfere, with our ability to judge or make impartial decisions on behalf of the firm. They can also arise when our collaborators, or those close to them, receive inappropriate personal benefits because of their position in the office.**

### **Corporate Gifts, Presents and Invitations**

We seek to promote a professional environment and respect for the rules, therefore, we should not use corporate gifts, presents or invitations to try to unlawfully influence or create an expectation of reciprocity.

We know that corporate gifts, presents and invitations are a way to build good business relationships; however, LP Law bases its relationship with its business partners and public agents on professionalism and objective criteria.

We only accept and offer institutional gifts, with promotional purposes, containing the corporate logo, distributed in a widespread way, as a courtesy, advertising or on the occasion of events or celebration dates of a historical or cultural nature.

Corporate gifts, presents and invitations may not be directed to a person or group with the intention of influencing the recipient.

It is expressly forbidden to offer gifts or other items of value to government officials.

**We expect that you:**

- Do not offer or accept corporate gifts, presents or gestures of courtesy of a luxurious or excessive nature.
- Do not offer corporate gifts, presents or entertainment in the expectation of compensation, especially when expecting any decision from the organization of the person to whom the gift or entertainment is offered.
- Do not promise, offer, give, ask for or accept corporate gifts, presents or entertainment in order to obtain or foster business or unlawfully influence the decisions of clients or their business.

**Corporate gift:** it is the souvenir distributed as a courtesy, advertising or usual marketing, or on the occasion of some promotion, event or celebration date. Its distribution is made in a widespread and impersonal way, not being exclusively intended to one person or small group.

**Present:** Something of value, usually of greater value than a corporate gift, chosen with a view to pleasing the recipient. Unlike the corporate gift, it is addressed to one or a few people in particular, and it is offered as a result of a personal or business relationship with the recipient of the present.

**Entertainment:** They are activities or events intended for leisure, recreation or entertainment, such as artistic performance, plays, operas, dance, music concerts, sporting events, etc.

**Donations, Sponsorships and Contributions to Charity**

Donations are contributions made voluntarily and without any expectation of compensation.

LP Law supports social projects, including charitable donations, with the sole purpose of promoting the well-being and favoring the development of local populations.

We do not make donations or offer sponsorship with the intention of unlawfully influencing decisions of government officials or business partners.

**We expect that you:**

- Do not make donations on behalf of LP Law without the prior approval of the partners.
- Do not make or propose donations in the hope of obtaining any compensation, nor with the expectation of receiving privileged treatment or influencing decisions.

## **Protection of confidential information and Information Security**

We are committed to the respect and care in the handling of confidential information, from LP Law and third parties.

As attorneys, we have access to sensitive and confidential information. We have the trust of our clients concerning the certainty that we will keep as confidential the information they provide us. In addition, we often need access to confidential information owned by LP Law.

It is our responsibility to keep clients', business partners' and the firm's information confidential, except when its disclosure is expressly authorized, permitted under professional liability rules to which we are subject, or required by law.

### **We expect that you:**

- Do not disclose, even in good faith, the identity of current, former or potential clients, unless we have their consent. The fact that a client has sought our advice or requested fee proposals is as confidential as the advice itself.
- Know and follow the security measures and procedures and internal control of the office for the use of LP Law's network, systems, applications and equipment, including computers, notebooks, internet, WiFi access, storage devices such as flash drives or USB devices, and remote access.
- Do not share passwords or access codes, or allow third parties to use our accounts or devices.
- Be careful when discussing sensitive information by cell phone or with co-workers in public places or in open areas of the office.
- Do not leave documents containing sensitive information in places where unauthorized persons can read them.
- Protect our confidential information.
- Do not disclose confidential information to third parties, or use it to obtain, for yourself or for others, any type of advantage.

## **Privacy and personal information**

We are committed to handling personal information responsibly and in compliance with applicable law. Personal information includes, among other things, any data that can be used to identify or locate individuals, such as names, dates and places of birth, addresses, e-mails, ID number, taxpayer number, business taxpayer number, driver's licenses or other public identification numbers, social media accounts, data related to such IDs, among other things.

### **We expect that you:**

- Understand and comply with the privacy laws and regulations that apply to any personal information in the countries where it is collected, processed or used.
- Warn business partners and ensure that they comply with the privacy policies of contracts entered into by us, as well as the privacy policies required by customers, suppliers and third parties, whose data are used, processed or accessed by us.
- Collect and use personal information only to provide our services and related businesses.



- Whenever possible, use “non-identifiable” data (i.e., with names removed or not identified) or “abridged” data (summarized in a way that an individual or company cannot be identified).
- Limit access to personal information to those who need it for legitimate business purposes.
- Immediately notify your manager if you become aware of any unauthorized access, acquisition, disclosure, processing or use of personal information in our possession.

**Confidential Information:** all information received and stored by persons linked to LP Law in any medium (physical or electronic, verbal or written), whose publicity is not authorized. This includes information relating to the firm itself, information relating to persons linked to the firm, personal data of clients and information of business partners.

**Personal information:** data that can be used to directly or indirectly identify a person, such as name, address, registration numbers, telephone, physical features, email, as well as any information that can be associated with the person, such as health data, dependents, properties, financial situation, performance and behavioral evaluations, among other things.

## **Financial Integrity**

We are committed to maintaining complete and accurate financial statements and accounting records that faithfully reflect the operations carried out by LP Law and that faithfully represent the firm's financial situation and results.

Keeping complete, accurate and consistent records promotes our organizational efficiency, helps us meet legal and regulatory obligations, protects our reputation and provides shareholders, investors, creditors, government agencies and other interested parties with the data they need for the valuation of LP Law's results.

False, misleading or incomplete records are prohibited. Ensuring that records are accurate and well organized is the job of all of us, not just the finance and accounting team.

## **We expect that you:**

- Document accounting entries with accuracy, completeness and timeliness.
- Ensure complete and accurate recording of financial transactions in which you participate.
- Notify if the accounting entries are not being recorded accurately.
- Help us to build a relationship based on integrity with the market and the government administration.

## **Use of Social Media**

We have legal and ethical responsibilities that must be observed when using social media. This includes obligations to protect the privacy, confidentiality and legal interests of LP Law and its clients, and not to use such media to advertise legal services in violation of applicable regulations.

When using social media, it is important to know that anyone in LP Law, clients, adverse parties in litigations, judges, prosecutors and other government authorities will be able to access what you say or post. Any discussion involving confidential, commercial or client information is forbidden.

#### **We expect that you:**

- Never speak on behalf of LP Law unless expressly authorized to do so.
- Pay attention to your choice of words when using social media and do not use insults or comments of a political, religious, sexual or racial nature.
- Do not comment on or discuss LP Law's matters or content posted by clients, partners, competitors or by authorities related to the firm's activities, unless expressly authorized to do so.

### **III- How we relate**

#### **Government Administration**

Our relationship with government bodies and officials is based on transparency, ethics and integrity and must be free from conflicts of interest.

Our contact with government officials and political office holders must always follow the precepts of this Code, the policies of LP Law and the law.

In accordance with our zero-tolerance policy against corruption, any form of offering, promising or delivering an unlawful advantage, directly or indirectly, to government officials or third parties related to them is forbidden.

#### **We expect that you:**

- Never offer, promise or give unlawful advantage to anyone.
- Know and follow our Anti-Corruption Policy.
- Encourage your colleagues to know, consult and follow our Anti-Corruption Policy.
- In case of doubt, contact the Compliance department.

#### **Partnerships**

We carefully evaluate any organization we consider partnering with, whether through acquisition, merger, investment, joint venture or other operations.

For this type of partnership, those responsible for this matter in the firm and the members involved must ensure that due diligence is carried out concerning anti-corruption, accounting, legal and environmental aspects of the potential partner.

#### **competitors**

We relate and engage with competitors in a legitimate way, whether in meetings or through associations. On these occasions, we do not exchange information that could harm free competition to favor LP Law or to harm a competitor.

Our competitors can also be our partners. In these cases, we limit our communication with them to matters that strictly involve the mutual business relationship. Joint activities with competitors can give rise to complex competition issues.

We always try to document our proposals well so that their legitimacy and economic rationality are clear.

We ensure that our business relationships with competitors are in compliance with antitrust laws and we do not participate in any way in agreements, understandings or arrangements with competitors that have the objective of dividing markets, defrauding bids and fixing prices.

#### **IV - Respect for laws**

##### **Fight against corruption**

We have zero tolerance for corruption. In this way, we contribute to the socio-economic and business development of the countries where we operate and we value our moral and material heritage.

We respect the law and promote a business environment that favors transparency, integrity, ethics and free competition.

LP Law is committed to the highest standards of integrity and does not tolerate bribery or corruption of any kind.

Such conduct is criminal and may result in fines and punitive sanctions, not only for LP Law, but also for the collaborators involved.

##### **We expect that you:**

- Do not accept or offer money, gifts, commissions in order to enter into a contract.
- Carry out your daily activities with professionalism, loyalty and honesty.
- Assess the risks of contracting third parties, partnerships, actions and activities that may violate the law.
- In case of doubt, consult the Compliance department.
- Report any suspicious corrupt behavior.

We operate in strict compliance with the laws and regulations that aim to preserve free competition.

##### **Prevention of money laundering**

Our policy is to sponsor only clients involved in lawful commercial activities and who use resources from lawful sources.

We are committed to complying with all laws concerning corruption, money laundering and terrorism. We do not engage in money laundering activity, nor do we assist our clients in doing so.

**We expect that you:**

- Do not conceal or help third parties to conceal income, in order to avoid disclosing their sources, uses or payment of taxes.
- Do not participate in or facilitate transactions that involve values that you know or suspect are derived from criminal activities, such as corruption, terrorism, drug trafficking, tax evasion and fraud.
- Do not help third parties to use funds to finance terrorist activities.

You may be considered a wrongdoer if government authorities understand that you became aware of the need for any investigation and refused to carry it out because you had no interest in finding the truth.

Therefore, if you believe that a client or any person may be involved in money laundering activities, report your suspicion immediately to your manager or the Compliance department.

**Money laundering: process that aims to disguise the nature and source of money associated with an illegal activity, introducing these values into the local economy, through the integration of illicit money into the commercial flow, in a way that its source appears to be legitimate or that its true owner is not identified.**

**V - Our Responsibilities**

It is the responsibility of each collaborator of LP Law to personally observe the commitments of this Code, as well as the rules of the other internal policies and procedures of the firm.

It is the duty of every collaborator to adhere to the terms of the Code and internal policies, by signing the corresponding Commitment to Adherence to the Code, as well as to disseminate them and lead by example.

The collaborator who violates this Code or any LP Law's policy, or even allows a subordinate to do so, will be subject to disciplinary measures that, in the most serious cases, may lead to dismissal or dismissal with cause.

**VI - Talk to the Compliance department**

We expect all collaborators to ensure compliance with the provisions of this Code and to report any suspicions of inappropriate conduct.

Reports received through the "Talk to Compliance" channel are treated confidentially, to protect the image and reputation of the individuals potentially involved.

Collaborators who use the “Talk to Compliance” channel can opt for anonymity if they prefer.

We do not tolerate retaliation or punishment against collaborators or third parties who, in good faith, report potential violations.

**E-mail:**

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**Website:**

**In Portuguese:**

[www.lplaw.com.br/falecomocompliance](http://www.lplaw.com.br/falecomocompliance)

**COMMITMENT TO ADHERENCE TO THE LP LAW’S CODE OF CONDUCT |  
LOPES PINTO ADVOGADOS ASSOCIADOS**

I declare, for all purposes, that I have received, read and understood the LP Law’s Code of Conduct, with which I undertake to comply in the exercise of my duties. I undertake to respect it and act with integrity, setting an example and immediately reporting any conduct that deviates from the provisions of this Code and which I become aware of.

Name:

Taxpayer number (CPF):

Company: (when sending to partners)

Department:

Date:

Signature: