

CODE OF CONDUCT

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INTRODUCTION

Dear all,

Since its creation, Combio Energia S.A. (“ComBio”) has always been guided by ethical considerations in all its dealings, but in order to reinforce and disseminate the values that guide our company, we have created this Code of Conduct (“Code of Conduct”).

We are committed to promoting sustainable solutions for generating renewable thermal energy for use in industry that contribute to the decarbonization of the planet and the preservation of the environment and confer economic advantages to our clients. We are also committed to conducting our business ethically, displaying integrity and transparency, and in full compliance with applicable laws and regulations.

This Code of Conduct has been adopted in order to establish a set of guidelines for business practices that everyone working for the Company, including advisors, committee members,

directors, administrators, managers and employees (“Employees”), and any or all third parties associated with ComBio, including suppliers, service providers and clients (“Third Parties”), should follow in carrying out their professional duties and in interacting with one-another, Combio and government bodies. In addition, this Code of Conduct lays out Combio’s values, which should guide the Company’s activities, and those of all its Employees, including in its trade relations with Third-Parties. Our commitment to ethical behavior has been further reinforced by obtaining B Corporation¹ status and through ComBio becoming a signatory to the Global Compact².

By respecting and applying this Code of Conduct we are able to maintain a high standard of governance, transparency and more humane business practices, while always observing internationally recognized human rights.

Yours faithfully,
Paulo Antonio Skaf Filho
 CEO

¹ Sistema B Brasil has been a partner organization of B Lab since 2012, responsible for the engagement, dissemination and local promotion of the B movement throughout Brazil and Latin America. The global movement of B Corporations was set up in 2006, in the United States, with the objective of redefining economic success beyond mere financial success, to include the well-being of both society and the planet as a whole. This is a global community of leaders who use their businesses to build an economic model that is more inclusive, equitable and regenerative with respect to people and the planet. Thus, social and environmental benefits shall be considered as much as economic profit. ComBio has been certified as a B Company since 2014, being the first company in the manufacturing sector to obtain the certification in Brazil, with a business model that makes a positive contribution to socio-environmental development. Every 3 (three) years, certified companies undergo a recertification process and, thanks to our commitment to sustainability, we have been able to raise our overall impact score by the end of each cycle. For more details about certification and our score for each of the pillars analyzed, visit <https://www.bcorporation.net/en-us/find-a-b-corp/company/combio-energia>.

² Reaffirming our commitment to sustainability, ComBio has been a signatory to the Global Compact since 2014. The Global Compact is an international initiative aimed at promoting corporate social responsibility and sustainability in companies and organizations worldwide. Launched in 2000, the Global Compact calls for companies to adopt more sustainable and socially responsible business practices, aligned to ten universal principles in the areas of human rights, the workplace, the environment and the combating of corruption. Companies, like ComBio, that join the Global Compact are committed to implementing and promoting these universal principles in all their business practices across all of their operations.



OBJECTIVE AND SCOPE

1.1. OBJECTIVE

ComBio is committed to carrying out its operations ethically, with integrity and transparency, continually improving its compliance and governance systems.

To support ComBio's activities and to ensure that the company continues to develop by following the values and principles that contribute to its growth and long term success, we have developed this Code of Conduct. The purpose of this document is to guide the behavior of both Employees and Third Parties ("Team Members") in conducting business and in the associated relationships and dealings.

1.2. SCOPE

To ensure business security and ethics, we rely on each Team Member to accept the responsibility to (i) raise, in good faith, any concern, potential violation and/or conduct that they believe is not in compliant with the Code of Conduct or its guidelines laid out herein, and (ii) to comply with this Code of Conduct in a conscientious and responsible manner, regardless of the Team Member's activity or location, duly exercising and disseminating ComBio's values, described here, in order to contribute effectively to building ComBio's organizational culture.



2. VALUES

Our mission is to become the leading company in renewable thermal energy and biomass, a protagonist in the global climatic agenda.

To achieve this it is essential that our values are followed with conviction, responsibly and unreservedly – there is no place for concessions, exceptions or waivers – and that a system of compliance is in force so that ComBio can achieve its objectives and fulfill its mission. Our values are:



SAFETY

Is our value, period



INTEGRITY

We don't take shortcuts



CLIENTS

Partners on the journey



PEOPLE

We grow together with our people



RESULTS

We do things well and deliver

This Code of Conduct sets out the principles that all Team Members must adhere to when carrying out their activities, directly or indirectly.

Team Members should understand and commit to fully complying with the Code of Conduct and be aware that failure to follow its provisions, whether through actions, omissions or complacency, may violate laws and regulations, harm society and/or cause damage to ComBio's image and/or reputation.

Any Team Member who does not adhere to the applicable norms laid out in this Code of Conduct will be acting outside the scope of their occupation, responsibility or activity and will thus be liable to sanction, regardless of that Team Member's position or function. Such sanctions may vary according to the infraction committed and its result, and include, albeit not limited to, verbal and/or written warning, suspension, dismissal with or without just cause and/or contractual termination.



3. RELATIONSHIP WITH TEAM MEMBERS





3.1. CONFLICT OF INTEREST

Team Members have a duty to ensure that their actions/inactions do not create a real or potential conflict with ComBio's interests, in their professional roles and/or in their personal activities.

Conflicts of interest occur when professional, financial, family, political or personal matters impair the judgment of Team Members in carrying out activities linked to ComBio. These may include, but are not limited to:



3.1.1. Personal Financial Interests:

- ⦿ Participation in competing businesses or in companies that have a commercial relationship with ComBio.
- ⦿ Accepting gifts, favors or financial benefits from Third Parties. (Please refer to item 3.3. of this Code of Conduct).



3.1.2. Secondary Activities:

- ⦿ For Employees specifically, prohibited activities include any that: (i) may compromise performance or availability with respect to their main occupation at ComBio; (ii) are on behalf of a competing company; and/or (iii) may create a conflict of interest. Third Parties must comply with the conditions stipulated in their contract.



3.1.3. Personal Relationships:

- ⦿ Direct supervision of a family member or close friend.
- ⦿ Participation in decisions relating to the hiring, promotion, or performance assessment of persons with whom you have a close personal relationship.
- ⦿ Close or family ties with Third-Parties and/or competitors.

³ The Employee who has a relative of up to the 4th (fourth) degree (including those of his/her spouse or partner) ("Relative") participating in a ComBio selection process must inform his/her immediate manager and the People and Management department of this fact. The candidate will be assessed in keeping with the standard selection criteria. Their hiring, however, will be subject to approval by ComBio's officers. No Relatives will be hired within the same department and/or in the same hierarchical reporting line as the Employee or anywhere that might create a conflict of interest.

⁴ Relationships that may lead to conflicts of interest, whether internal or external, must be reported for analysis by the People and Management department and by ComBio's officers.



3.1.4. Inappropriate Use of Privileged Information:

- ⦿ Unauthorized disclosure of confidential information relating to ComBio. (Please refer to item 4 of this Code of Conduct).
- ⦿ Use of privileged information for personal gain and/or to benefit friends and/or family members.



3.1.5. Involvement with Competitors:

- ⦿ Any and all actions that promote unfair competition or inappropriate trade practices.
- ⦿ The disclosure to competitors of any information regarding ComBio –related to price and cost tables, business models, negotiation strategies, customers and potential customers, technical information, information about Employees, contracts or any other information pertaining to ComBio.



3.1.6. Commissions and Covert Payments:

- ⦿ The receipt of commissions, bribes and/or covert payments in exchange for favors, contracts or information.
- ⦿ Setting up commercial agreements that involve secret or undocumented payments.



3.1.7. Inappropriate Use of Company Resources:

- ⦿ The inappropriate use of ComBio resources, such as equipment, buildings and property or work time, for personal ends.
- ⦿ The inappropriate use of ComBio's intellectual property for personal projects.



3.1.8. Political and Charitable Activities:

- ⦿ Demonstrations and political campaigns held at ComBio facilities, or during working hours, regardless of the location.
- ⦿ Improper use of the Team Member's position to influence political or charitable decisions.



3.1.9. Use of Influence for Personal Gain:

- ⦿ Use of a Team Member's position within ComBio to obtain personal advantages with respect to contracts, promotions or other matters.
- ⦿ Manipulation of decisions either for personal gain, or to harm the prospects of colleagues.

ComBio does not accept, condone or tolerate any situation that represents a conflict of interest, as described in this Code of Conduct, including, but not limited to, any form of bribery, corruption, covert payments, the inappropriate use of privileged information, use of influence for personal gain, the inappropriate use of company resources, and others.

Should the Team Member find themselves facing a potential conflict of interest when carrying out activities related to ComBio, they should: (i) declare the conflict; (ii) leave the meeting, should they be in one; and (iii) refrain from any decision that involves, directly or indirectly, the conflict of interest at hand.



3.2. HARASSMENT, DISCRIMINATION, DIVERSITY, EQUALITY AND INCLUSION

The values of ethics, integrity and transparency do not allow any form of harassment or discrimination – and ComBio does not tolerate these behaviors either. Each Team Member is responsible for promoting a work environment in which everyone feels welcome, free from any form of harassment, discrimination or other inappropriate conduct.

In its hiring and promotion practices, ComBio offers equal opportunities to all qualified individuals and condemns any form of discrimination, including, but not limited to, gender identity, sexual orientation, religion, beliefs, race, ethnicity, special

needs, culture, nationality, demographic background, age, pregnancy, opinion or physical characteristics, and strives to create a workforce that reflects the diverse population of the communities where it operates.

All Team Members should be treated equally and fairly in relation to their differences and should not accept any form of discrimination.

ComBio does not tolerate the use of offensive words or phrases, or any form of intimidation, embarrassment, humiliation, insinuation or any other disrespectful action.



3.2.1. Bullying and Sexual Harassment:

ComBio does not tolerate any form of harassment and/or offenses of a bullying or sexual nature. Bullying can be understood as behavior that exposes someone, in the course of carrying out their daily activities, to humiliating or embarrassing situations in the working environment. It is an abusive behavior that diminishes the dignity and integrity of the person concerned. Sexual harassment can occur (i) through intimidation, that is, through sexual advances that have the effect of either hampering the performance of the individual or individuals receiving such advances, or of creating an unpleasant, intimidating, abusive or hostile working environment, (ii) through blackmail, that is, where someone in a more senior position solicits some form of sexual activity from a subordinate, with the implied penalty that the subordinate may lose either their job or other opportunities or benefits arising from the employment relationship, or (iii) through any other behavior that may cause embarrassment of a sexual nature to the person concerned during the course of their working relationship.



3.2.2. Abuse of Power or Authority

It is not permitted to use any leadership position, or other position of privilege, to disrespect or intimidate people, request favors or personal services from Team Members, or abuse power or authority to violate laws and/or regulations.



3.2.3. Admission Criteria

Candidates will be assessed against the criteria of technical knowledge, education, professional background and alignment with ComBio's values. The entire selection process will be carried out impartially, technically and without discrimination – regardless of race, ethnicity, gender identity, nationality, religion, beliefs, special needs, culture, age, pregnancy, demographic background, sexual orientation, opinion or physical characteristics.



3.3. GRATUITIES, INVITATIONS, GIFTS AND OTHER COURTESIES

The receipt of gratuities, invitations, gifts or any other courtesies (“Courtesies”) must be reasonable and comply with ComBio’s internal policies.

Team Members should not accept any Courtesy if they believe that such action

(I) is intended to influence them or

(II) may, in fact, result in influencing a business decision.



Team Members are only allowed to accept Courtesies with no monetary value or with a monetary value of less than R\$100 (one hundred reais).

For Courtesies with amount greater than R\$100 (one hundred reais), each case should be reported by email to the Compliance department (to the following email address: compliance@combioenergia.com.br), with the item(s) duly handed-in so it/they may be distributed by prize draw among the Team Members or in some other manner, following approval by ComBio’s officers.



The offering of Courtesies to Third Parties is prohibited, except in cases where such courtesies are directly related to ComBio’s corporate and/or commemorative activities.



3.4. HEALTH AND SAFETY AT WORK



ComBio is committed to providing a safe working environment. Each Team Member is responsible for observing the safety rules and practices that apply to their work. ComBio prioritizes the health and well-being of its Team Members, providing the equipment and infrastructure needed to carry out each role safely.

Team Members are also responsible for taking the necessary precautions to protect themselves and their co-workers, including through immediately reporting accidents, injuries and unsafe working practices or conditions, via ComBio's internal systems, using the FaleFácil tool available on Fluig⁵.

⁵ https://combioenergia.fluig.cloudtotvs.com.br/portal/p/1/pageworkflowview?processID=fale_facil



3.4.1. Use of Drugs and Alcohol

ComBio is committed to providing a workplace that is free from the risks associated with the use of drugs and alcohol, in keeping with the applicable internal policy. Team Members must work free from the use of any substance that could impair their performance and/or compromise health and safety in the workplace. The consumption of alcoholic beverages and/or drugs in the workplace and the access of people who are drunk and/or under the influence of any substances that may alter behavior and/or affect the safety and activities of Team Members are prohibited.



3.4.2. Gambling

No form of gambling is permitted, either via games or betting or others, that may interfere with the routine and/or performance at work.



3.4.3. Personal Protective Equipment

Team Members must adhere to all safety instructions, ensuring the protection of themselves and others in the workplace, in keeping with the applicable internal policy. The use of PPE (Personal Protective Equipment) is mandatory. Depending on the location and working conditions, there may be additional requirements and specifications for individual and collective protection. If necessary, the Team Member must consult their supervisor or safety officer.



3.4.4. People with Special Needs – Access

ComBio will make every effort to ensure that Team Members with special needs have access to all of the infrastructure and equipment needed to carry out their duties.



3.5. FORBIDDEN WORK

ComBio categorically rejects any and all degrading working conditions, along with forced labor, child labor and work analogous to slavery, as defined by the current applicable legislation.

Contracts (or any form of hiring) with Third Parties that are proven to adopt such practices are also prohibited. ComBio is responsible for adopting the necessary measures to comply with this item.



3.6. RIGHT TO UNION MEMBERSHIP

ComBio respects the right to peaceful association and union membership. The management of union relations includes the provision for dialogue and transparent collective bargaining, based on mutual respect, compliance with applicable laws and the ethics and integrity guidelines found in this Code of Conduct. At the same time, no one will be forced to join a union or association.



3.7. RIGHT TO POLITICAL AFFILIATION

3.7.1. Political Freedom

Any form of discrimination, penalization and/or restriction of any Team Member based on their political beliefs, political activities or party affiliations is forbidden. Political demonstrations and/or campaigns are not permitted within ComBio facilities or during working hours.

3.7.2. Candidacy of Team Members

We recognize the right of all Team Members to engage in political activities in accordance with their personal beliefs. To this end, Team Members who decide to run for political office should communicate this intention to the People and Management Department, giving as much notice as possible. If the Team Member is elected to any political position, he or she must choose, at their sole discretion, between continuing to work at ComBio or accepting their political position. It is now allowed to combine both activities simultaneously.

3.7.3. Politically Exposed Persons

We understand that Team Members who assume public and/or political positions, jobs or functions may be considered Politically Exposed Persons (“PEP”), along with their relatives, to the second degree, spouse, partner and stepchild (“Family Members”), under applicable Brazilian law. We respect the confidentiality and extraordinary treatment of information related to PEPs and adopt measures to avoid conflicts of interest or inappropriate practices. Furthermore, we understand that it is the Team Member's responsibility to inform ComBio about their PEP status, when starting the business or working relationship.





4. RESPECT FOR PRIVACY, CONFIDENTIALITY AND USE OF INFORMATION

Team Members, regardless of their position, should respect the confidentiality of ComBio's information. It is thus expressly forbidden to disclose unauthorized information, or use said information, for personal benefit or for the benefit of third parties.

All information about ComBio's practices, methods, processes and policies, whether technical, financial, commercial or administrative, is considered confidential and should not be shared with third parties through any means, including via social networks. This commitment to confidentiality is required at all times, including conversations in public places,

social engagements and internet interactions.

In the course of their duties, Team Members produce, receive and transmit various types of data, records and electronic or printed information that should be properly identified, maintained and protected. It is Team Members' responsibility to identify, maintain and protect records, at least for the specific period required by applicable laws, regulations, legal processes and/or agreements entered into, and/or for the time necessary to carry out ComBio's business activities.



ComBio is committed to protecting personal data, in compliance with applicable personal data protection regulations, including, but not limited to, Law No. 13.709/2018 ("LGPD"). Personal data is any information relating to an identified or identifiable individual, who can be identified, directly or indirectly, by reference to an identifier such as a name, identification number, location data, online identifier, or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural, or social identity of that individual. Team Members who act on behalf of ComBio and who need to process personal data as a result of their relationship with ComBio should act in strict accordance with applicable laws and regulations regarding the protection of personal data, especially the LGPD.



4.1. USE OF COMPUTER, CELL-PHONE, CORPORATE E-MAIL AND OTHER DEVICES

Depending on the nature of the work, Team Members may be granted access to a computer, email and/or cell phone (“Work Tools”) during the time they work at/for ComBio. These corporate tools, as per the examples listed below, are to be used exclusively for carrying out the appropriate work function, that is, for the work performed at/for ComBio. Therefore, all content is of the exclusive property of ComBio.

The use of these devices should observe the following guidelines:



E-mail or any other internal communication channel: if ComBio deems it necessary, these means of communication may be monitored without prior notification. Team Members should have no expectation of privacy with respect to messages received and/or sent using their corporate email address.



Computers, cell-phones and internet: It is not permitted to install or use software for unauthorized, illegal and/or non-approved purposes. The use of Work Tools outside the office environment should be exclusively for work-related activities.

More specific information on these matters can be found in the company’s Information Security Policy.



In addition to its commitments to its Team Members, ComBio has responsibilities towards everyone with whom it interacts. These relationships should be founded on, and guided by, respect and long-term commitment, while always adhering to ComBio's values.



5. RESPONSIBILITIES

5.1. SHAREHOLDERS

ComBio is committed to standing out for the excellence of its management. Its actions will be guided by the open and transparent communication it carries out with shareholders.

5.2. CLIENTS

ComBio always aims to deliver operational excellence, safety, respect and transparency, practicing fair prices and ensuring established agreements are carried out in full.

5.3. SUPPLIERS AND SERVICE PROVIDERS

Suppliers are essential to ensuring the quality of ComBio's operations. To this end, hiring should exclusively follow technical and management criteria, without bias, and in strict compliance with ComBio's supply guidelines ("Supply Guidelines").





5.4. GOVERNMENT BODIES AND REGULATORS

ComBio fully respects the laws and regulations that govern its operations, and the instructions of the government bodies and relevant regulators.

Contact with any Government Authority⁶ and Public Agent⁷ will be carried out by management or board-level ComBio employees, preferably in the presence of another ComBio employee, and may involve other Team Members in specific situations, as long as they are formally authorized to do so.

Formal commitments can only be signed by Employees and/or Team Members who are duly qualified and authorized by ComBio, in accordance with its bylaws.

Meetings with these bodies and agents must have a specific agenda covering the topics to be discussed, with minutes of the meeting to be filed appropriately at ComBio to enable periodic consultation.



5.5. PRESS AND MEDIA

Any and all contact with the press or any other media outlet must be conducted by Employees formally designated to perform this role.

All disclosure should be transparent and truthful, promoting ComBio's image and maintaining due standards of confidentiality.

We encourage the considered and responsible use of social media, in which Employees and Third Parties, where applicable, should treat all online interactions with respect, ethics and courtesy, maintaining a positive and constructive environment.

We wholly oppose the publication of offensive, discriminatory, defamatory, threatening or harmful content on social media, regardless of the context.

The sharing of confidential, strategic and/or sensitive information regarding ComBio is expressly forbidden. Photos of ComBio facilities can only be shared after appropriate prior authorization from the ComBio Communications area.

Opinions that could be perceived as pertaining to ComBio should be avoided unless they have been given the appropriate prior authorization.

ComBio reserves the right to take appropriate measures in cases of the inappropriate use of social media by Team Members, as provided for under Brazilian labor law.

⁶ Meaning any and all bodies, departments or entities that are part of the direct or indirect Public Administration, which includes the Union, the States, the Federal District and the Municipalities. Furthermore, it means any and all bodies, state entities or diplomatic representations from foreign countries, as well as legal entities controlled, directly or indirectly, by the public authorities of a foreign country.

⁷ This has the meaning established in article 2 of the Administrative Improbability Law. The terms set out here are equivalent to any and all of (i) spouse or relative of a Public Agent, up to third-degree collateral; (ii) candidate for public office; (iii) individual employee of a service provider company contracted to carry out typical Public Administration activities; (iv) political party leader and their employees; and (v) individual who works in international public organizations.



5.6. ENVIRONMENT AND SUSTAINABILITY

As a Certified B company, our business is guided by economic, social and environmental balance. In implementing our renewable energy projects, several Sustainable Development Goals (“SDGs”) of the 2030 Agenda are addressed, as at least four of them are part of the company’s business model⁸.

ComBio’s actions go beyond mere compliance with environmental laws and licenses, as this environmental commitment is part of our business model. ComBio’s activity: (i) ensures that a significant portion of the release of greenhouse gas emissions into the atmosphere is avoided, (ii) properly disposes of the by-products arising from its activities and (iii) uses biomass from the region in which our client is located. Thus, environmental preservation and local economic development are inherent to ComBio’s business.

⁸ ComBio contributes, in an integrated manner, to innovation in the industry (SDG 9) through adaptations to boilers so that they are capable of receiving different types of biomass, and to the circular economy (SDG 12), by using waste and by-products of agricultural and reforestation activities in the region as raw material, and assigning the ashes for the production of organic fertilizers or compost. At the same time, we have significantly increased the share of renewable energy in the global energy matrix (SDG 7) and contributed to a low-carbon economy by being a reference in reducing greenhouse gas emissions (SDG 13).



6. ACCOUNTING RECORDS



ComBio's accounting records must be wholly accurate, and in accordance with applicable laws, accounting principles and internal policies, ensuring transparency and information security.

As accounting records are an integral part of ComBio's management excellence, all Team Members are committed to observing the processes for generating consistent, true and accurate information.



7. COMBATING CORRUPTION



ComBio strictly follows legal, ethical and moral standards. Corruption, in any form, whether active or passive, is unacceptable. Any type of favoritism, direct or indirect, will lead to the due consequences provided for under applicable Brazilian law, in particular Law No. 12.846/2013 (“Anti-Corruption Law”) and Law No. 8.429/92, as amended by Law No. 14.230/21 (“Administrative Improbity Law”), to the extent they are applicable to each Team Member.

Relationships must be formal and institutional, whether with Third Parties or any Public Agent or Government Authority.



8. RELATIONSHIPS WITH COMPETITORS



Competitiveness should respect current legislation and good commercial practices. We condemn all acts of corruption, the formation of cartels or acts that may impede free competition or defraud the mechanisms that oversee the sector. Any actions considered anti-competitive must be immediately communicated to the manager of the Employee involved and to ComBio's legal department.



9. COMPLIANCE WITH THE CODE OF CONDUCT



Full compliance with this Code of Conduct is mandatory and all Team Members must formally adhere to its provisions. Thus, all Team Members should know its clauses, periodically reread them and participate in the training organized by ComBio.

ComBio will not tolerate violations of this Code of Conduct. Failure to comply with the Code of Conduct and/or ComBio's policies may be reported to the company's Board of Directors, as appropriate, and may subject the offender to disciplinary measures, including oral and written warnings, suspension, termination of employment or service provision, and other consequences, as provided for under the law.



9.1. WHISTLEBLOWER REPORTS AND COMPLAINTS



Violations of the Code of Conduct should be reported, as well as any situation that is apparently irregular or that runs against the company's values, policies and/or procedures. Omission can also be characterized as a violation. All Team Members are expected to feel free to file a complaint or report related to a violation of the Code of Conduct, or of the company's values, policies or procedures. The anonymity of the person filing the report is assured and only the department responsible for managing the Code of Conduct has access to this information. From the moment ComBio receives a report or complaint, the matter will be investigated confidentially and impartially and, if applicable, appropriate action will be taken. To report an irregularity or convey information relating to the Code of Conduct, the Team Member should use the Contato Seguro channel (available at <https://www.contatoseguro.com.br/combio> or via phone at 0800 800 8081).

ComBio has an Ethics Commission, which is responsible for analyzing, as well as reporting to the appropriate bodies (such as, for example, the Board of Directors), any reports of unethical situations reported by Team Members. Such disclosure will contribute to improving compliance with the Code of Conduct. It should be noted that the Ethics Commission is responsible for maintaining the confidentiality of all such reports received. It should also be noted that ComBio's policy is not to issue any form of retaliation against the whistleblower but, if this occurs, the reporting channel should be contacted immediately.



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This Code of Conduct is valid for an indefinite period and may be updated or reformulated over time as necessary.