



# CODE OF ETHICS AND CONDUCT

## LETTER TO THE READER,

*“Beyond the text, the institutional definitions conduct the actions and the behavior at COTESA – strategic partner of the energy sector”*

Our Code of Ethics and Conduct is inspired by the values and qualities we understand as fundamental to the maintenance of a social and balanced society that is fair, capable of responsible and sustainable development, and guided by ethical behavior.

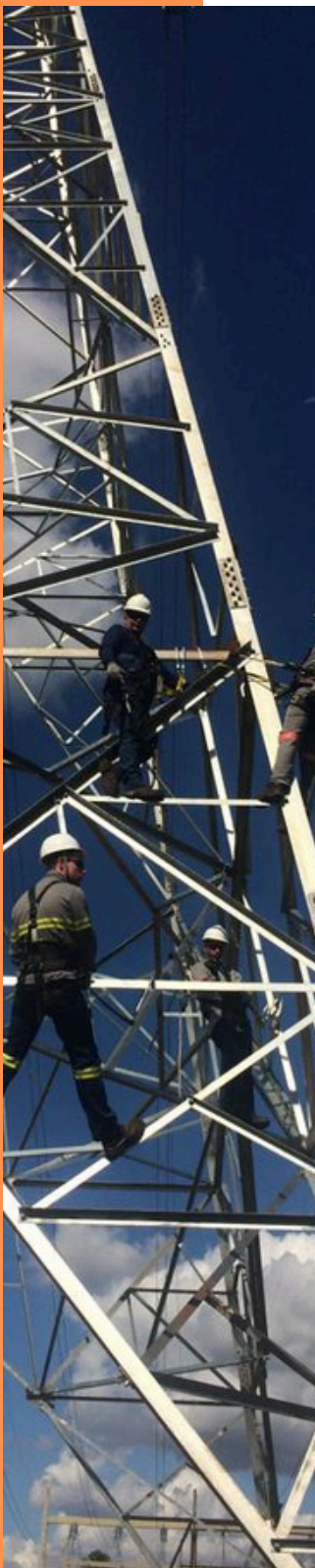
In it we have gathered the principles that guide our demeanor and reveal our commitment to the people and the agreements we sign with our clients and partners.

It is mandatory for our employees to follow our Code of Ethics and Conduct while interacting with the different parties involved in the business. The guidelines contained herein reinforce the behavior expected by us in all relations and processes concerning the company and will be applied with no exceptions.

In addition, it is important to highlight that the Code of Ethics and Conduct is not intended to restrict business development. Instead, it exists to add value and support growth and the pursuit for excellence.

We believe that abiding by the principles listed in the Code of Ethics and Conduct ensures honest conduct and integrity. COTESA values ethics, honesty and integrity and hopes these values will be increasingly strengthened in our society.

**João Junklaus**  
CEO COTESA Engenharia



## COTESA

*COTESA is a renowned company in the energy sector. This recognition is based on strong strategic pillars, which add value to our services.*

### **MISSION**

To provide solutions of excellence as a strategic partner in the electricity system.

### **VISION**

To be a benchmark in solutions of excellence in the electricity system with security and stability, contributing to the energy transition.

### **VALUES**

**Excellence:** We strive for excellence in our activities, applying good technical and innovative practices to the business of our clients and partners, sharing achievements and results.

**Honor commitments:** We fulfill our responsibilities with safety, good practices, ethics, transparency and integrity.

**Sustainable Development:** We strive for constant growth with the capacity to meet current needs, guaranteeing the sustainability of future generations. We prioritize the development of our professionals, striving for safety, respect, inclusion, ethical and moral values, proposing technical and customized solutions.

**Adaptability:** Ability to adapt to the continuous changes and contingencies inherent in our area of activity.

**Watch out for people:** We are committed to everyone's safety, well-being and respect for life. We prioritize self-care and caring for others, analyzing risks and proposing solutions to ensure a safe and healthy environment.

## INTRODUCTION

### **RESPECT THE CODE AND USE COMMON SENSE WHEN IN DOUBT.**

COTESA adopts standards of conduct and ethical principles that must be followed by all employees, regardless of their hierarchical position.

At COTESA, we must always behave with professional integrity and demonstrate our commitment to ethical standards. By accepting this Code, we promote a business practice that encourages ethics and a healthy work environment with mutual respect to the physical and moral integrity of all.

The Code is a tool to facilitate adequate conduct at work and it does not have all the answers. It does not replace our duty to use common sense and ask other employees' opinions on the best course of action in a given situation.

It is a duty for COTESA employees during the performance of their professional activities, to make the existence of this Code known to the people with whom the company maintains business relations.



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## CORPORATE COMMITMENT

### THE CODE OF ETHICS AND CONDUCT

COTESA is a law-abiding company that respects free market and free competition and repudiates all types of discrimination and prejudice, the exploitation of child labor, inhumane or degrading working conditions as well as all forms of corruption.

The Code of Ethics and Conduct is the set of fundamental principles that guide behavior and foster harmonious interaction between the teams and the public they are in contact with.

The main goal of the present document is to aid in the resolution of possible ethically complex situations regarding the way corporate management policies and inside procedures are interpreted.

Moreover, COTESA values diversity, politeness, impartiality and mutual respect in the workplace. In like manner, we do not accept any form of harassment or retaliation.

“ *The Code determines how COTESA and its members should behave in order to think and act ethically.* ”

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## BASIC ETHICAL PRINCIPLES

**The following are at the base of our Code and must guide the behavior of all employees:**

- To act according to the law and regulations;
- To encourage creativity, praising people's work and initiative;
- To choose the common good over individual interests;
- To commit to sustainable development with socio-environmental accountability, minimalizing impacts to the environment while fostering the development of renewable energy.

## COTESA'S ETHICAL PRINCIPLES FOR STAKEHOLDERS

**CUSTOMERS AND THE SOCIETY:**

- Excelência no serviço prestado, aliado ao conhecimento técnico e a uma gestão empresarial eficaz;
- Flexibilidade em situações especiais, com atendimento igualitário, sempre oferecendo informações claras e precisas;
- Cumprimento dos contratos e compromissos de qualquer natureza, respeitando os padrões de qualidade e segurança pré-definidos;
- Avaliação e gestão dos riscos inerentes às atividades;
- Confidencialidade acerca dos dados e informações dos clientes;
- Conservação dos canais de comunicação, com o objetivo de avaliar, controlar e monitorar os impactos das atividades executadas;
- Transparência, honestidade e integridade com os clientes;
- Respeito à propriedade do cliente e cuidado com o meio ambiente;
- Responsabilidade social no processo de gestão dos negócios, controlando os impactos de cada ação, para que estejam em harmonia com os interesses das comunidades e de acordo com os requisitos legais.

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## **SHAREHOLDERS:**

- Profit-making that regards social and environmental responsibility;
- Transparent conduct providing accurate and timely information;
- Commitment to the growth of strategic partners;
- Service provided with the main goal of achieving the objectives defined in the strategic planning;
- Cultivate trust and build relationships based on dialogue, loyalty and mutual respect.

## **EMPLOYEES:**


- The right to transparency and open dialogue to keep communication effective;
- The right to professional development and growth;
- The right to confidentiality of information;
- The duty to consider variables and ensure the viability of projects with transparency;
- The duty to respect life and well-being, never threatening the physical integrity of others;
- The right to refrain from engaging in any task whose risks exceed those inherent to one's responsibilities;
- The right to freedom of opinion and the means to express one's ideas;
- The right to treatment without prejudice and discrimination regardless of race, gender, sexual orientation, religion, geographic origin, level of education, social class, age or appearance, in an environment that respects plurality and diversity.

## **SUPPLIERS AND SERVICE PROVIDERS:**

- Efficient and impartial treatment and contracts signed with transparency;
- Support for the improvement of safety conditions and professional qualification;
- Appropriate working conditions to achieve objectives and meet the contract;
- Confidentiality of prices and other information related to services;
- Suppliers must meet the following conditions to be hired by COTESA: compliance with all applicable legislation for the services hired, non-exploitation of child or slave labor and respect for human rights.

# RULES OF CONDUCT

## GENERAL GUIDELINES



“For COTESA rules of conduct are the standard of behaviors that can be used to judge whether something is right or wrong.”

### ANTI-BRIBERY PRACTICES

It is forbidden to offer or receive any form of bribe or to engage in any act of corruption (active or passive) in order to influence any public or private officer or public entity for the purpose of closing (or maintaining) business deals for COTESA, for oneself, or for third parties. The national and / or international anti-bribery or anti-corruption laws applicable to COTESA and / or its customers must be followed.

Moreover, it is forbidden to accept any kind of bonus or gifts of significant value, except for the usually offered pens, key chains, calendars, etc. The immediate superior should be notified of the receipt of Any benefit or gift received should be reported to higher-ranking employees and returned to the issuer if found inappropriate.



# RULES OF CONDUCT

## GENERAL GUIDELINES

### CONFLICT OF INTEREST

In a corporate environment, conflicts of different natures are inevitable. In the case of conflicts of interest regarding partners, suppliers or clients we value an ethical and transparent relationship. Once the possibility of conflict has been identified, the parties involved should be communicated.

The ethical commitment of COTESA prevails over personal agendas. By personal agenda we refer to the acquisition of any material or moral advantage.

In addition, it is prohibited to engage in any transaction or business where COTESA is involved with the means of gaining personal benefit. It is also prohibited to take advantage of one's function /position at COTESA to obtain privileges or favors both internally or externally.

Business activities unrelated to COTESA may not be performed on company grounds or in any facilities.

People's personal rights are respected at COTESA. However, in cases of kinship, friendship or relationship, common sense and commitment to the company are expected from the employees, so that personal relations will not affect the performance of their duties or cause discomfort to other employees.

### COMPETITION

COTESA and its employees reject the use of unethical means to obtain information about competitors. Fair competition prevails as a basic element in all operations.

# RULES OF CONDUCT

## GENERAL GUIDELINES

### **INTELLECTUAL PROPERTY**

At COTESA one must respect and comply with intellectual property laws, repudiating any form of violation to industrial property, copyright, trade and industrial secrets, or the inadequate acquisition of confidential information.

COTESA holds intellectual property of the projects and plans it develops - except when otherwise specified in contract. In addition, we comply with all contract obligations and provide services for which we are properly qualified conducting business with commitment and quality.

Disclosure of COTESA's innovations, business secrets and assets is forbidden when the asset is protected by confidentiality agreements and clauses.

### **CONFIDENTIALITY**

Confidential information must be used solely for professional purposes, being prohibited the use for personal or third party gain or any purposes other than that for which the information was disclosed and/or received. Confidentiality of information is required of everyone at COTESA during and after the term of a contract.

COTESA's information property cannot be disclosed to third parties without proper hierarchical authorization.

## RULES OF CONDUCT

THUS, IN THE WORKPLACE EMPLOYEES ARE EXPECTED TO:

- Perform their duties responsibly and ethically;
- Adhere to basic ethical values and principles, behaving honestly and promoting a culture of integrity;
- Be aware of the implications of their actions to the global environment;
- Interact with a diverse public with respect, civility, solidarity, responsibility, honesty and tolerance;
- Respect internal rules and procedures when messaging or using the internet for personal reasons;
- Bear in mind that attempts to gain unauthorized access or to interfere in the services of any other user, server or network are not permitted;
- Preserve all company assets, such as furniture, machinery and equipment;
- Respect the company image properly fulfilling their role in accordance with current rules, internal procedures and guidelines.

“ *Our environment is a competitive advantage* ”

## UNACCEPTABLE CONDUCT AT COTESA:

- Discrimination against anyone regarding race, faith, gender, age, sexual orientation, geographic origin, appearance, nationality, marital status or physical disability;
- Sexually and/or morally harassing anyone;
- Pornographic and racist material may not be displayed, saved, distributed, edited or recorded using company resources;
- The misuse of COTESA's assets for personal purposes;
- The transfer to third parties of material resources offered exclusively to COTESA employees for the exercise of their professional activities;
- Giving preferential treatment to anyone, out of interest or personal inclinations;
- The use of alcohol and illicit drugs on COTESA premises, as well as carrying weapons of any kind;
- The offer, direct or indirect, of advantages, privileges, gifts and/or favors that may influence any decision;
- Participation in outside activities unrelated to the employee's professional activities during working hours, except when authorized by his/her superior;
- The use of the COTESA brand without authorization or disobeying the standards established in the Brand Manual;
- The expression of opinion on behalf of COTESA without permission to represent the company under any circumstances.

### **Activities related to politics:**

- Perform political party activities in the workplace;
- Present a political inclination on behalf of COTESA.



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## LEI GERAL DE PROTEÇÃO DE DADOS- LGPD

COTESA considers the legal and correct processing of personal and sensitive data as an integral part of its objective. It is vital to maintain the trust of employees, partners, third parties, service providers and other interested parties about whom we process data and about ourselves.

The data protection policy was established, which explains how COTESA will comply with its legal obligations in relation to confidentiality and security standards for personal and confidential data. The policy requirements are mainly based on the General Data Protection Act - LGPD. COTESA will fully implement all aspects of the LGPD.

“ COTESA maintains a committee that will implement all aspects of the law and will ensure that everyone is aware of their obligations and rights under the LGPD. ”

The main focus of the policy and reference documents is to provide guidance on the protection, sharing and disclosure of personal data, but it is important to emphasize that maintaining confidentiality and adhering to data protection legislation applies to anyone handling personal data in COTESA's name



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## ETHICS COMMITTEE AND COMMUNICATION CHANNELS

This Code is not exhaustive and is a matter of utmost importance to us. Thus, the decisions regarding its application, infringement and revision will be under the responsibility of the Ethics Committee.

The Committee is composed of representatives from the following areas: Legal, HR, HSEQ and the Administrative and Financial Board. To ensure impartiality, all representatives are appointed by the chair.

“*The Ethics Committee is responsible for assessing issues related to the Code with impartiality, finding solutions to the occurrences presented and responding to complaints when identities are revealed.*”

### OBJECTIVES OF THE ETHICS COMMITTEE:

- Implementing and maintaining the ethical culture in COTESA and analyzing suggestions, complaints and reports;
- Ensuring compliance with the Code of Ethics and Conduct and its adequacy to the reality of the business environment;
- Ensuring the handling of appointments and complaints are always done in a confidential manner.

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## ETHICS COMMITTEE AND COMMUNICATION CHANNELS

We reject the practice of unfounded, irresponsible, conspiratorial or vindictive complaints, but we appreciate it when the complainant is aware of the facts. COTESA values the complaint made by a duly identified person, who, if possible, will give feedback as to the fact. In turn, anonymous complaints, although undesirable, may be investigated at the company's discretion.

### VALIDITY

The Code is effective as of its release, without termination. Systematic content reviews are predicted, and changes may be made at any time, as necessary. Any changes to the Code will be communicated to COTESA Stakeholders

*COTESA has a specific channel for information, questions, or reporting incidents regarding ethics and compliance. Complaints may be internal or external and must regard topics covered in this Code of Ethics and Conduct.*

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