

**JOINT DECREE No. 015/2022**

**APPROVE THE NEW *CODE OF ETHICS AND CONDUCT* OF THE FIERN SYSTEM (FIERN, SESI, SENAI and IEL).<sup>1</sup>**

The President of **FEDERAÇÃO DAS INDÚSTRIAS DO ESTADO DO RIO GRANDE DO NORTE - FIERN**, the Regional Superintendent of **SERVIÇO SOCIAL DA INDÚSTRIA - REGIONAL DEPARTMENT OF RN<sup>2</sup> - SESI-DR/RN**, the Regional Superintendent of the **INSTITUTO EUVALDO LODI - NÚCLEO REGIONAL DO RN - IEL-NR/RN**, and the Regional Director of the **SERVIÇO NACIONAL DE APRENDIZAGEM INDUSTRIAL - DEPARTAMENTO REGIONAL DO RN - SENAI-DR/RN**, in the use of their legal and statutory attributions, and,

**WHEREAS:** The determinations contained in Judgments n<sup>os</sup> 699/2016 - Plenary 8661/2018 of the Tribunal de Contas da União (TCU)<sup>3</sup> 2nd Chamber, as well as in Resolutions n<sup>os</sup> 082 and 017/2020 of the National Councils of SESI and SENAI respectively, which determine the implementation of the *Compliance* Program.

**RESOLVE:**

**Article 1** - Approve the new *Code of Ethics and Conduct* in the scope of the FIERN System (FIERN, SESI, SENAI and IEL), in the terms of Annex I of this Ordinance and the general procedures of the Ethics and Conduct Committee, which shall become an integral part hereof, regardless of transcription.

**Art. 2** - This Ordinance enters into force as of this date.

**Art. 3** - Repeal the provisions to the contrary.

It shall be made known, publicised and enforced.

Natal/RN, 13 July 2022.

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Industry Social Service (SESI)  
National Service of Industrial Learning (SENAI)  
Euvaldo Lodi Institute (IEL)

<sup>2</sup> State of Rio Grande do Norte (RN) - Brazil.

<sup>3</sup> Federal Court of Accounts (TCU)

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Regional Director of SENAI-DR/RN

## ANNEX I

### FIERN SYSTEM CODE OF ETHICS AND CONDUCT

#### MESSAGE FROM THE PRESIDENT

When we started our journey in 2011, with the Entities in full maturity, we directed our gaze towards the future and believed in the FIERN System's strength of continuously learning and relearning.

Internally, we invested in the implementation of a series of tools and procedures that increased transparency and control over our activities. However, it is necessary to systematise and further disseminate to all those involved the exercise of planning and actions to promote ethical conduct.

All this progress is reflected here, in this *Code of Ethics and Conduct*. A document produced by many hands, our Code, first launched in 2013, has just been revisited. And it is the result of this work that we present to you in the following pages.

It evidences our commitment to continuous improvement, transparency, strengthening of our corporate governance and strict compliance with the laws and regulations applicable to our activities.

The Code also brings together practical guidelines, so that you can resolve doubts, find inspiration and face the dilemmas that may arise at work, always in tune with the principles, attributes and commitments that guide our conduct.

We understand that the good reputation, integrity and credibility of the FIERN System are the result of the contribution of all of us, of acts and attitudes, day after day, with dedication and discipline. This Code achieves this goal.

Moreover, new responsibilities will be established so that everyone can use it as a practical guide of personal and professional conduct, cultivating more evident marks of integrity, probity, commitment, solidarity and competence, in the daily life of our, which, for over 60 years, is renewed without losing the identity of defending the legitimate interests of the Industry and the role of permanent collaborator of sustainable development of Rio Grande do Norte state.

It is in this context that the FIERN System presents its *Code of Ethics and Conduct*.

In addition, we want to encourage all those involved in our institution - from employees to suppliers, through directors and managers - to maintain a posture of integrity, effectively based on the values of our Entity. We hope, thus, to give our contribution in the search for a more ethical and fairer society, prepared to transform Brazil.

## **1. PRESENTATION**

The *Code of Ethics and Conduct* is aligned with the mission, values and vision that define the id of the FIERN System and together reinforce its condition as a unique institution, committed to innovation and excellence in all its activities, not creating, however, any legal relationships between the parties different from those they already have.

All the other commitments expressed by the FIERN System through norms, regiments, regulations and policies, equally align themselves to this set of values and are inspired by it.

All our collaborators have the duty and obligation to follow the instructions contained herein, always aiming at Professional Ethics. We expect total adherence from our clients and third parties.

Any violation of the precepts of this Code will bring accountability to those involved, whether in the Labor, Civil, Administrative or Criminal sphere.

The FIERN System does not tolerate any act of corruption, regardless of who practices it, in any capacity, applying the appropriate sanctions and reporting to the competent bodies.

## **2. MANAGEMENT POLICY**

The conduct of the workforce of the FIERN System shall be guided by the principles, values and guidelines contained in this *Code of Ethics and Conduct*, without prejudice to other applicable rules and regulations. In the organizational management, they emphasize the importance of the guidelines directed towards personal development; a safe and healthy work environment; balance in union relations; commitment to the strengthening of education; encouragement of innovation and creativity; respect among members both individually and collectively, in addition to the prevention of harassment and abusive practices in all their forms.

## **3. MISSION**

Our mission is "to develop solutions that promote innovation, competitiveness, strengthening and defense of the interests of the industries of Rio Grande do Norte state, in a sustainable way".

## **4. VISION**

To have the largest coverage of services for the industry in Rio Grande do Norte state, with quality solutions.

## **5. INSTITUTIONAL COMMITMENTS**

It is the duty of the member of the FIERN System and of all those with whom it maintains a relationship to establish quality management, always in search of the highest standard of excellence, maintaining the regularity of the service provided, respect, both in internal and external relations, credibility and probity.

## **6. INSTITUTIONAL VALUES**

These are fundamental ideas around which the FIERN System has been built over the years. They represent the dominant convictions that make up our Entity, which permeate all activities and relationships with clients.

They are:

- a. It is an institution with a tradition of seriousness and competence with more than 60 years of operation;
- b. It is innovative and dynamic;
- c. It is a non-partisan institution, but with a strong ideology of national interest;
- d. It values differentiation by merit and the human being, with respect for the life and dignity of all, considering all differences;
- e. Technically, it will seek to be the best in all the areas in which it operates, always seeking to strengthen the union and association base;
- f. It considers that respect, honesty, justice freedom, cooperation and courtesy should preside over all relations, internal and external, promoting the construction of an ethical environment and the resolution of differences and conflicts;
- g. It is committed to results and transparency, with the public interest prevailing in the performance of its activities and access to information, providing objective and agile procedures, in a clear and easily understood language, always respecting the applicable secrecy norms;
- h. Search for sustainability, providing environmentally healthy and socially inclusive living conditions for current and future generations; and
- i. The legality, impersonality, morality, publicity and efficiency are observed, as established in the Constitution of the Federative Republic of Brazil.

## **7. CONDUCT EXPECTED OF OUR EMPLOYEES**

- a. Not to tolerate any situation contrary to FIERN System's *Code of Ethics and Conduct*,

- b. Be responsible for all their acts and act guided by the principles and the *Code of Ethics and Conduct* of the FIERN System;
- c. To act with integrity, honesty and professionalism;
- d. To know and be in conformity with the Other Policies and Guidelines of the FIERN System; e,
- e. Report any doubts or situations that may represent or be interpreted as contrary to the legislation and/or the *Code of Ethics and Conduct*.

## 8. APPLICATION AND SCOPE OF THIS CODE

This Code covers the members of the Councils and Boards of Directors of the FIERN System, Superintendents, Managers, Employees, trainees, Interns, Young Apprentices of the FIERN System and, where appropriate, its suppliers, customers and third parties, according to their respective contractual provisions to ensure that business is conducted in the light of legal standards, ethics and following the best governance practices.

## 9. DEFINITIONS

The main terms cited in this *Code of Ethics and Conduct* have the following meanings:

- a. **Public Agents:** comprises those who, by force of law, contract or any legal act, render permanent, temporary, exceptional or occasional services, even if without financial compensation, to an organ or the direct and indirect Public Administration.
- b. **FIERN:** Federation of Industries of the State of Rio Grande do Norte.
- c. **Top Management:** President, Directors, Superintendents and Managers.
- d. **Compliance Area:** its function involves the conformity of the FIERN System to the laws and norms of regulatory bodies, being linked to the fight against corruption.
- e. **Harassment (Moral, Religious, Political, Affective-Sexual):** the term refers to insistent actions, generally on the part of the person with more authority or power, by which this individual approaches, harasses, annoys, persecutes someone, with the aim of convincing him (rationally) of something or persuading him (emotionally) to something he is not willing to do.
- f. **Gift:** comprises an object which, concomitantly:
  1. Does not have a commercial value, that is, distributed by any means as a courtesy, advertisement, usual disclosure or on the occasion of events or commemorative dates of a historical or cultural nature;
  2. Its distribution frequency is not less than 12 (twelve) months;
  3. That it is of a general nature and, therefore, is not intended to reward a specific person exclusively.

g. **Ethics:** the word comes from the Greek "*ethos*" and means "way of being" or "character". It is the set of rules and precepts of a valuative and moral order of an individual, a social group or a society. Ethics has to do with character, with what we are, with our values, with "reason and action", that is, with the logic, the reasoning, the judgement of a concrete action based on moral principles.

h. **Conselho de Controle de Atividades Financeiras (COAF)<sup>4</sup>:** the body responsible for monitoring and supervising whether or not financial transactions are legal, and deals with the prevention of money laundering and the concealment of assets.

i. **Hospitality:** includes travel (air, sea and/or land), lodging, meals and receptive services, whether or not related to entertainment events. Hospitality of an exclusive tourism or leisure nature is considered present.

j. **Anti-Corruption Laws:** all Brazilian or Foreign Laws, including, but not limited to the Brazilian Criminal Code, Clean Company Law (Law 12.846/2013) and its respective Regulatory Decree (8.420/2015), among others;

k. **Governmental Bodies:** these are bodies linked to the State, such as agencies, secretaries, city halls, departments, public banks, hospitals, universities and others.

l. **Politically Exposed Persons:** Public Agents who perform or have performed, in the last five years, in Brazil or in foreign countries, territories and dependencies, positions, jobs and functions described in COAF Resolution no. 29;

m. **Gifts:** comprises objects or services of personal use or consumption with commercial value. It is not considered a gift for the purposes of this Code:

1. Invitations provided by FIERN System to occupants of Public Power positions for events of institutional nature, without commercial value, with personal character, and cannot be assigned to third parties.

n. **Sponsorship:** comprises financial support granted to projects of third party initiatives, with the purpose of publicizing the performance, strengthening the concept, adding value to the brand, increasing sales, generating recognition or expanding the relationship of the sponsor with its stakeholders.

o. **Bribe:** illicit gratification paid to someone for services rendered in the form of a tip or bribe, also characterized as the receipt by the collaborator, by reason of his functions, of undue advantages to practice, omit or delay any act of his attribution.

p. **Public of interests:** comprises groups of individuals and/or Entities with common issues and/or needs of social, political, economic, environmental or cultural nature, that establish or may establish relations with the FIERN System and are able to influence - or be influenced by - activities, business and/or the reputation of the Entity.

q. **Social Responsibility:** a form of management that is defined by the ethical, transparent and solidary relationship of the company with all the audiences with

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<sup>4</sup> Council for Financial Activities Control (COAF).

which it relates and by the establishment of corporate goals compatible with the sustainable development of society, preserving environmental and cultural resources for future generations, respecting diversity and promoting the reduction of social inequalities.

r. **Bribery:** the act of promising, offering or paying any amount of money or any favours with the purpose of influencing or securing an improper advantage with regard to a transaction, contract, decision or result;

s. **Third Parties:** any person or company that is not part of the staff of the FIERN System, but that is hired to assist in the performance of the Entity, such as: service providers, accredited, partners and suppliers; and

t. **Undue advantage:** any benefit for obtaining a personal or business advantage.

## **10. RESPECT**

### **10.1. Commitment to Diversity**

In the FIERN System, we value a diverse and inclusive work environment and do not admit acts of prejudice or discrimination, whether due to race, ethnicity, gender, religion, sexual orientation, nationality, descent or origin, political position, passage through the prison system, social class, age, marital status, pregnancy, disability, weight, height, lifestyle or any other physical or personal characteristic.

### **10.2. Working Environment**

We must treat all our colleagues, customers and business partners inclusively, with dignity and respect.

Any kind of harassment or bullying is unacceptable. All employees must be committed to preventing and stopping such behaviour in the work and business environment. Harassment and bullying include any form of inappropriate, sexually orientated, abusive, aggressive, humiliating, discriminatory or intimidating behaviour.

### **10.3. Freedom of Association**

We respect the freedom of association. Employees have the right to be represented and to participate in unions, social, religious, political or other movements, provided that they do not conflict with their working hours and activities, do not generate a conflict of interest with their professional activities and are in compliance with the laws in force.

### **10.4. Human Working Conditions**

We have an obligation and are committed to promoting human rights in our sphere of influence, including our production chain and in our relationships with customers, suppliers and other third parties. We take due care to identify and eliminate any risks contrary to human rights definitions.

The FIERN System requires that its operations, suppliers and customers base their business practices on the eradication of child labor, slave labor and compliance with current legislation.

### **10.5. No Child Labour**

We do not accept or employ child labour and seek to ensure that the welfare, health and safety of children always prevails. We recognise that education is the foundation for the development of children, their communities and their countries.

### **10.6. Without Labour Exploitation**

We do not tolerate forced, involuntary, slave or slave-like labour, as well as the illegal exploitation of immigrant or refugee labour. Any identification of such situations must be immediately blocked and reported to the authorities.

## **11. SAFETY AT WORK**

The FIERN System has as its priority the safety of people, and it does not give up. It is one of our principles. We want to have an environment where all employees feel safe to work.

While the Entities invest in resources, standards development and training, employees must comply with all related laws, policies, practices and procedures.

The leadership is primarily responsible for the safety of the people who work under its management, promoting the necessary efforts to preserve the health and safety of all.

Employees must demonstrate personal commitment to safety.

Examples of such commitments are:

- a. Comply with rules and procedures;
- b. Take care and concern for your own safety, and that of your colleagues and others;
- c. Report unsafe situations that they have identified;
- d. Persevere in the search for solutions to possible risks.

## **12. ENVIRONMENT**

The preservation of the environment, in a sustainable way, is an aspect of special concern. In this sense, the FIERN System recognizes that the ecologically balanced environment is an asset of common use of society and essential to the quality of life, and must be defended and preserved for future generations.

In addition to acting within existing environmental laws and regulations, we must have a legitimate performance and engagement in environmental causes, with actions that seek improvements and the proper treatment of any impact that may be identified in the exploitation of natural resources.

### **13. RELATIONS WITH THIRD PARTIES**

The FIERN System does not allow any commercial relationship or operation that, directly or indirectly, may put its image or reputation at risk.

#### **13.1. Conduct with Customers and Third Parties**

Our relationship with clients and third parties must observe integrity, ethics, transparency and respect for free enterprise and free competition. We do not tolerate unethical or illegal practices.

If irregularities by our third parties or reputational problems are proven, they must be reported to the manager, the *Compliance* area or use the available reporting channels.

All employees and/or representatives of the FIERN System must act in a professional and loyal manner to build the relationship of the FIERN System with customers and third parties and in accordance with the ethical standards of this Code, as well as observing the current legislation.

The FIERN System defines as fundamental to observe in the hiring of suppliers:

- a. That they base their business practices on ethical principles, adhering to anti-corruption laws, ensuring fair competition and sustainability.
- b. Child labour, slave labour, non-compliance with current legislation, anti-corruption laws and environmental laws are not permitted.
- c. We seek and value suppliers and service providers who share our principles and dedicate efforts to promote them.
- d. The hiring of suppliers must be based exclusively on the needs of the Entity, following impersonal, legal, technical, commercial, professional, reputational and ethical criteria.
- e. The employees of the FIERN System are forbidden to request or receive any kind of benefit from suppliers.
- f. The employees of the FIERN System shall not allow, accept or contribute, in any way, to the practices of acts of corruption, bribery, money laundering or conduct contrary to the laws and to the provisions of this Code carried out by suppliers.
- g. Requesting periodic reports that prove the performance of activities by the third parties is a good practice that should also be followed, according to the *Due Diligence* Policy guidelines.

If they are aware of such irregularities, they must immediately report them to the *Compliance* area or the Reporting Channel, depending on the severity.

### **13.2. Relationship with the External Public**

FIERN System's collaborators may only disclose internal matters of the Entity to the press or other means of communication when formally authorized by FIERN System's Board of Directors. The FIERN System has official channels for the dissemination of information.

It is reinforced that, with the advance and massification of social networks, employees should take extra care with this type of media and not disseminate unauthorized messages or images about the Entity or the business. Eventual manifestation may be inadequate or generate misinterpretation, involving the brand and reputation of the FIERN System.

In addition, special care must be taken with sensitive data of employees, suppliers, customers, partners and competitors, protecting their privacy, and not making verbal or written statements that may affect their image or contribute to spreading rumours about them, who must always be treated with respect.

### **13.3. Acting with the Communities**

The FIERN System is committed to the social development of the communities where it has activities. We seek lasting relationships, sustainable and focused on the common good.

All employees of the FIERN System are expected to act respectfully, ethically and guided by our principles, in all interactions with the community.

We must keep the channels of dialogue permanently open and there can be no form of discrimination in these relations.

We seek to identify and understand the social, economic and environmental needs of communities, observing the following guidelines:

- a. Support to communities must be carried out independently and free of conflicts of interest with political parties, political issues or public bodies. It must act in coherence with local priorities, aligned with our social strategy, with transparent criteria and focused on the best result for the effort employed;
- b. Any support must respect the legality and internal procedures of the FIERN System; e,
- c. We encourage our employees to take an active role in their communities, in volunteer programmes, development actions and engagement in social improvement actions.

## **14. INTERACTION WITH PUBLIC OFFICIALS AND POLITICALLY EXPOSED PERSONS**

Our employees are obliged to strictly comply with the anti-corruption and anti-money laundering laws in force in their operations.

All employees and representatives acting on behalf of the FIERN System are prohibited from offering, promising, making, authorizing or providing (directly or indirectly, through third parties) undue advantages, payments, gifts or the transfer of anything of value to any person, whether a public agent or not, to illegally influence or reward any official action or decision by such person for the benefit of the FIERN System.

The employees and third parties that represent us must always adopt maximum discipline in complying with the anti-corruption and anti-money laundering laws, with our rules and with the laws in force in general, which govern the relationship with public authorities.

## **15. GOVERNMENT BODIES**

The FIERN System advocates respect for the laws and the constituted authorities, acting in a transparent way, respecting the democratic regime, the plurality of parties and the free right of Entity and association, maintaining an open, frank and constructive dialogue with all governmental instances.

Contribute with information from the industrial sector, in the formulation of public policies and government programmes.

It does not authorize the undue use of its brand and name by people or entities of any kind for their own benefit.

## **16. CONFLICTS OF INTEREST**

A conflict of interest is configured when, due to a personal interest or of third parties, a collaborator acts or is influenced to act against the objectives and principles of the FIERN System, taking an inappropriate decision that prioritizes personal interests or those of third parties, in detriment of those of the Entity, or failing to fulfill any of his/her professional responsibilities.

Sometimes these situations may go unnoticed by the employee, thinking that it is an attitude that does not represent relevance or direct financial loss to the FIERN System. However, it is important to be clear that they impact transparency, violate our principles and can generate risks to the image and reputation of the entity.

Several situations or relationships may create or appear to create conflicts of interest - the most common, but not exhaustive, are presented below:

## **16.1. Family or affectionate bonds**

The FIERN System respects the separation between the private and professional lives of its employees. However, some situations may configure a conflict of interest and, therefore, may harm the Entity, the objectivity of the work or generate risks of legal liability for the FIERN System, and must be prevented.

Examples of these, and similar situations, include being family or having an emotional relationship:

- a. As a team member, when one of the parties exercises a leadership role.
- b. As colleagues from other areas, where the concept of segregation of duties must be observed (buying x paying; defining credit x selling; auditing x activities with financial impact, etc.).
- c. As a service provider or business partner of the FIERN System, when it has power of influence over the decision of its hiring, especially if this person is owner or executive of the partner company.
- d. As public agents, acting in public agencies with which the FIERN System has a business relationship, especially if such person holds a management position with power of decision or influence in situations involving the FIERN System.

If these kind of situations of possible conflict of interest occur, they must be immediately reported to the whistleblowing channel or the *Compliance* area.

## **16.2. Relationships with Employees**

### **16.2.1. With Customers and Suppliers**

Our business relationship must be transparent and ensure fair competition, always seeking those partners with the best technical conditions, costs, quality and reputation. Some situations that represent a conflict of interest are not allowed and must be immediately communicated, among them:

- a. To act in the contracting process with suppliers or clients where the owner is a relative or person with a conjugal or affective relationship.
- b. To offer or request jobs to family members or people with a marital or affective relationship to customers or suppliers.
- c. The employee being hired to render personal services, paid or unpaid, to commercial partners or competitors with whom he/she has a direct relationship.
- d. Solicit, offer or receive favours, values or advantages of any kind, such as, but not limited to, loans and rental of real estate on a personal basis with business partners.

### **16.2.2. Personal Interest**

Personal financial interest occurs when there are reasons that influence decision making that bring benefits to the employee or to third parties, to the detriment of FIERN System's interests. One should not hire business partners due to some existing relationship, motivated by friendship, personal gain or bond with some external investment or income. It is necessary to observe criteria of technical conditions, reputation, structure, transparency, fair competition, quality and prices.

### **16.3. Competing Professional Activities**

FIERN System's collaborators must fulfill their working hours and, therefore, will not be allowed to carry out competing activities that are characteristic of their employment relationship with the System, being forbidden to carry out competing activities that place the collaborator in a situation of conflict of interest with the FIERN System, which may generate risk of legal liability, financial risk or risk to the image of the FIERN System. In the eventual exercise of competing professional activities of this type must be immediately communicated.

Additionally, it is necessary to assess whether other professional activities are provided for in local legislation and procedures.

### **16.4. Reporting Potential Conflicts of Interest**

Sometimes it is possible to manage a conflict of interest by evaluating the form of contracting, hierarchical line or by changing their responsibilities in the contract. If there is any doubt about a potential conflict of interest, the employee must talk to his or her direct manager or the *Compliance* area, acting with maximum transparency to figure out alternatives to minimize or eliminate the risk. In cases in which there are signs of conflict of interest and which are understood to represent financial loss, risk to the image of the FIERN System, favoring the business partner or the collaborator, there will be an investigation and, if confirmed, the appropriate sanctions will be applied.

## **17. CORRUPTION PREVENTION**

The FIERN System is aligned with the Anti-Corruption Laws, repudiating any type of corruption in the modalities of active and passive corruption, whether to enable business transactions (private corruption).

It is the duty of all those who relate to the FIERN System to respect the applicable legal norms on corruption, conducting business in a transparent, honest and ethical manner.

The FIERN System does not tolerate and forbids its employees or third parties to act in their interest or benefit to practice any act of corruption or bribery with public agents or business partners.

The following situations are forbidden and must be immediately reported to the whistleblowing channel if they occur, or on mere suspicion:

- e. Omit, allow, induce or facilitate any form of corruption or bribery, directly or indirectly, through another employee or representative of the FIERN System;
- f. Fail to report any payment which is suspected to be undue;
- g. Manipulating accounting with the aim of omitting records and transactions carried out;
- h. Offering, promising or giving payment, gift, hiring family member or offering any other type of benefit (direct or indirect) to any person, aiming to induce or reward misconduct, influence or attempt to illegally influence a decision of a public agent, politically exposed person, national or foreign, or any other person, for the benefit of the FIERN System or third parties;
- i. Requesting, accepting, agreeing to receive a gift, payment or undue advantage from any person (directly or indirectly) as a reward or incentive for improper conduct or that influences or gives the impression of influencing decisions in benefit of the FIERN System;
- j. Corrupting a national or foreign public official is a crime. In many countries, it is also a crime to bribe private agents (such as our suppliers or customers). None of these conducts is tolerated by the FIERN System.

### **17.1. Anti-Corruption Laws**

The Anticorruption Laws have extraterritorial effect, holding the company and the employees who commit the infraction liable with fines and criminal actions. Next, we reinforce, below, some rules that must be observed.

#### **17.1.1. Sealing of Facilitation Payments**

It is totally forbidden to pay or benefit public agents, directly or indirectly, to obtain any kind of facilitation (licenses, permits, authorizations, certificates, releases, speed up processes, minimize a fine, etc.). It is also expressly forbidden by FIERN System the bribery or exchange of favors with suppliers, customers or other partners. These postures will be punished with rigorous sanctions and appropriate legal actions.

#### **17.1.2. Accounting Books, Records and Internal Controls**

The FIERN System's accounting records must be transparent, accurate and faithfully reflect the transactions and movements carried out.

The internal controls established shall be executed to ensure that the accounting and financial records are accurate and in compliance with regulatory agencies, applicable laws, accepted accounting principles and legal market practices.

### **17.1.3. Integrity in Relations with Third Parties**

The FIERN System is responsible for the integrity of all relationships with third parties who act in its interest or for its benefit and may be held liable for acts practiced supposedly on its behalf. The areas responsible for these contracts must therefore adopt procedures to avoid corruption, fraud and illegality on the part of these third parties.

Among the recommended practices are:

- a. Comply with supplier approval and due diligence procedures ("Due Diligence Policy") and Third Party Hiring Guidelines;
- b. Involve the *Compliance* area if there are doubts regarding the reputation of third parties or if an irregular or illicit situation is identified;
- c. Report and monitor the results of service delivery according to the nature and extent of transactions undertaken;
- d. Clearly define the obligations of contractors and contracted parties, inserting mandatory *Compliance* clauses in all supplier contracts, among them, complying with Anti-corruption Laws, *Compliance* practices, acting with the highest ethical standard and others that may be recommended.

### **17.1.4. Receiving Gifts and Hospitality**

Only gifts and hospitality that represent kindness and cordiality between the parties may be accepted, without any possibility of being linked to obtaining favours in their current or future commercial relations.

It is forbidden to receive invitations for entertainment and hospitality events without any link to the presentation of products and services of companies that have no relation to the business developed by FIERN System.

It is also forbidden to receive money or valuables, even in cryptocurrencies or equivalent, as well as any financial compensation, in transactions of a personal nature or equivalent, and which are not in accordance with the guidelines established in this Code.

Note: The acceptance of Hospitality or Gifts by the members of the senior management, shall follow the recommendations set forth in the Senior Management Primer.

## **18. COMPLIANCE WITH LAWS AND REGULATIONS**

The FIERN System does not tolerate any kind of involvement that represents illegality or that is associated to criminal actions. For this, the responsible areas must establish adequate controls and have their professionals oriented so as not to incur in action contrary to the law.

### **18.1. Money Laundering**

We must not carry out any transactions with companies that are involved in any proven crime or where there is evidence of money laundering activity.

We must ensure that our activities do not violate money laundering laws and remain vigilant for situations that may signal such events, such as:

- a. Transactions in specie;
- b. Payment of debts by third parties for no apparent reason;
- c. Tax documents that are incompatible with the size and nature of the company and may even indicate tax evasion;
- d. Transactions far above or far below market values;
- e. Disbursements where there is doubt as to whether the material has been received or the service performed;
- f. Payments or receipts where the beneficiary is different from the service provider without acceptable justification;
- g. Transactions involving third parties in "tax havens" or "sanctioned countries";
- h. Relevant payments of price supplements or financial/commercial discounts without adequate justification.

### **18.2. Measures to Combat Terrorism**

We must ensure that we do not breach any measures to prevent or combat the financing of Criminal Entities or acts of terrorism.

### **18.3. Complying with the Laws**

The FIERN System has the commitment and the obligation to comply with all the laws that apply to its business where it is inserted. The FIERN System is responsible for acting with due rigor if situations contrary to the laws are identified on its premises, such as the use or trade of illegal substances, illegal carrying of weapons, use of violence, fraud of any kind, actions that may pose a threat to the safety of people, drunkenness in the workplace and situations defined as serious fault in the laws of the countries where it operates.

Depending on the nature and gravity, it may impose dismissal, generate criminal actions and even call on the police force.

## **19. DONATIONS, CHARITY AND SPONSORSHIP**

The FIERN System is committed to social responsibility and, within its guidelines, seeks to support development in the environment where it operates.

In this type of relationship with the community, one must comply with the laws and not get involved in local political issues or seek any reciprocity, present or future, on the part of the beneficiaries or third parties that may be attended to.

We reinforce that the FIERN System prohibits the realization in its name of any donation or sponsorship for politicians, labor unions, political parties, candidates for political office or public officials.

In order not to incur in illegality or generate image risk, this type of relationship with the community requires additional care, such as authorisations, understanding who the beneficiaries are, transparency, evidence, contracts and accountability.

## **20. PROTECTING THE ASSETS OF THE FIERN SYSTEM**

We are all responsible for the safeguarding and proper use of FIERN System assets and property entrusted to us, including machinery, equipment, facilities, vehicles, licenses, information, the Entity's brand and reputation.

### **20.1. Acting in accordance with the interests of the FIERN System**

Employees shall ensure that the assets and property of the FIERN System are not damaged, misused or wasted, and shall report abuse or misappropriation, whether by employees or third parties. Additionally, avoid situations that facilitate theft or robbery.

FIERN System assets include physical assets or intellectual property, proprietary information, databases, business opportunities, brands, equipment and facilities.

### **20.2. Respect for Third-Party Assets**

We must respect the physical or intellectual property assets of others and demand reciprocity in relation to those of the FIERN System.

We can never deliberately:

- a. Damaging, misusing or misappropriating the physical assets of others;
- b. Violating patents, trademarks, copyrights or other intellectual property, damaging the rights of third parties;
- c. Carry out any activities that adversely affect the performance of third party systems or operating resources.

### **20.3. Personal Use of FIERN System Resources**

As a rule, we must not use the FIERN System's property, equipment or facilities for personal activities or for our own benefit.

## **20.4. Communications and Reputation of the FIERN System**

All FIERN System employees are responsible for promoting and maintaining the reputation of the Entity in all forms of communication.

It is not allowed any external communication, through the press or social media, with the use of images of the Entity's facilities, Internet domain, brand of FIERN System or identification as collaborator to report themes that put at risk the image and/or reputation of the Entity, such as: political positioning, illegalities, defamation, disrespectful messages, prejudiced or contrary to human rights.

## **21. CONFIDENTIALITY AND DATA PROTECTION, PRIVACY OF INFORMATION**

We must protect the data and privacy of employees, customers, suppliers and all holders of sensitive information that is controlled by the FIERN System.

Additionally, the confidentiality of all sensitive information and other confidential information related to the FIERN System and its business must be maintained.

### **21.1. Confidential Information**

They are those whose knowledge by unauthorized third parties may harm the interests of the FIERN System, such as:

- a. Commercial databases and other confidential information;
- b. Strategic pricing and marketing plans;
- d. Data on research and technical information on/for new product development;
- e. Business ideas, processes, proposals and strategies;
- f. Financial data, relevant information and unpublished results;
- g. Personal data and information concerning employees;
- g. Software licenses or development.

### **21.2. Personal details**

It is all the information related to the identified or identifiable natural person. Sensitive personal data are all data concerning ethnic origin, religious conviction, political opinion, membership of trade unions or of a religious, philosophical or political entity, data concerning health or sex life, genetic or biometric data, when linked to a natural person.

### **21.3. Data protection and privacy**

In line with best practices and legal precepts, the FIERN System complies with the following precepts of data protection and privacy:

- a. Respect for privacy;
- b. Respect for people's rights over their data;
- d. Inviolability of privacy, honour and image;
- e. Free economic and technological development and innovation;
- f. Human rights, the free development of personality, dignity and the exercise of citizenship by natural persons.

### **21.4. Access, Use, Disclosure and Storage**

Access, use, disclosure and storage of confidential information and personal data, especially sensitive data, must comply with local data protection laws and the specific Guidelines of the FIERN System.

We must protect information that may enable access to the assets of the FIERN System. It is the duty of employees to maintain the security of any data used to access the network and the Units of the FIERN System, and maintain restriction of passwords and access codes to systems.

### **21.5. Third Party Information**

We must not knowingly request or obtain confidential information belonging to third parties from anyone, unless it is necessary for the performance of our activities and subject to the execution of a confidentiality agreement.

If the employee involuntarily receives any information belonging to a third party that he/she suspects to be confidential, he/she must notify his/her immediate manager for appropriate measures.

The access, use and disclosure of confidential information of the FIERN System by third parties shall occur only in the interest of the Entity, with the authorization by the responsible areas and managers, observing the local data protection laws.

## **22. COMPETITION PRACTICES**

The FIERN System acts with transparency and loyalty in their business transactions, observing all laws and regulations on free competition in Brazil and in any country that acts or will act.

We are committed to offer free competition and must act fairly and in compliance with applicable legislation and the economic area in which we operate.

We do not permit any type of action or conduct that promotes or encourages cartel formation, market division among competitors, price manipulation or predatory and unfair conduct, bribery, espionage, defamation, infringement of intellectual property, receipt of confidential information or other illegal practices.

## **23. CORRECT INFORMATION AND DATA**

We must comply with laws, internal and external accounting requirements and internal procedures for disclosure of financial and other business information, regulatory bodies and interested publics.

### **23.1. Accounting and Management Records**

All the data we issue, financial or operational, must correctly reflect the transactions and events that have taken place in the correct amount, timeframe and item.

Their intentional incorrectness is considered a serious fault and contrary to the *Code of Ethics and Conduct*.

There is no justification for the tampering or manipulation of records or misrepresentation of facts. Such conduct may result in the dismissal of the employee, as well as civil and criminal liability actions.

### **23.2. Cooperation with Control and Regulatory Bodies**

Employees, when requested, must cooperate with the auditors (external and internal), as well as with the *Compliance* area and external inspections, regulatory bodies and similar bodies, ensuring the transparency of our operations and the availability of the information requested in the time and format established.

### **23.3. Taxes**

We must act in compliance with all applicable tax laws and operate transparently with the authorities. The practice or facilitation of tax evasion or avoidance on our behalf or on behalf of third parties is prohibited and strongly condemned.

## **24. DISCIPLINARY CONDUCT AND PROCEDURES**

If any action contrary to the *Code of Ethics and Conduct* occurs, according to the evidence and form of action, disciplinary sanctions will be applied proportional to the severity and gravity of the infractions, including the termination of the contract, as provided in the Consequences Policy of the FIERN System.

The FIERN System defines some situations that will not be tolerated, with application of strict penalties, especially, but not limited to:

- a. Fraud or unduly favour suppliers, customers, employees, third parties;

- b. Acting in conflict of interests, aggravated if it represents any financial or image loss for the FIERN System;
- c. Manipulating, omitting or tampering with accounting records, record-keeping and indicators;
- d. Offering or receiving an undue advantage, corrupting third parties or public officials, or performing acts that may imply corruption or bribery;
- e. Stealing or robbing;
- f. To practice discriminatory acts of any nature, moral harassment (impacted by the recurrence or seriousness of the act) or sexual harassment;
- g. Acting in commercial collusion with competitors, contrary to the law;
- h. Misuse of FIERN System resources;
- i. Leak or misuse confidential information or breach Information Security rules;
- j. Failure to comply with laws and procedures defined in labour regulations;
- k. Causing acts of violence within the Entity or at an event sponsored by it; e,
- l. Practicing other conducts that, by the way they are carried out, demonstrate illicit actions, generating or being able to generate financial loss or risk to the image of the FIERN System and/or undue favoring to the collaborator or third parties.

## **25. ETHICS MANAGEMENT**

The management of ethics in the FIERN System shall be conducted by the Ethics Commission and it shall be vested with the spirit of responsibility, with a preventive, punitive, educational and consulting function, that is, the violations to the ethical principles summarized in this Code shall be analyzed in order to avoid recurrence, anticipate repercussions and manage the consequences, being responsible for actions of dissemination, qualification and training on the rules and discipline, in partnership with the competent Units.

Acting in the Ethics Commission of the FIERN System is considered a relevant service to the FIERN System, and shall be registered in the employee's employment records, to whom work conditions will be ensured so that his or her mandate may be exercised without any prejudice or damage.

For the operationalisation and effectiveness of this Code, the following structures and procedures are defined.

## **26. CHANNELS OF COMMUNICATION WITH THE OMBUDSMAN**

Glimpsing an environment free of discrimination, governed by the coexistence of integrity, appropriate and respectful between people and institutions with which it relates, the FIERN System, through Ordinances and Regulations itself, further improved the channel of direct communication with its target audience, allowing citizens to relate directly to the Ombudsman, through the Ombudsman, to submit complaints, compliments, information, complaints, requests and suggestions regarding the provision of services and / or institutional performance in general, through the channels of access available, namely:

- a. Phone;
- b. E-mail ([ouvidoria@fiern.org.br](mailto:ouvidoria@fiern.org.br));
- c. Form on the transparency website;
- d. Attendance in person at the internal premises of the FIERN System building;
- e. Physical correspondence.

## **27. OMBUDSMAN'S PARTNERSHIP WITH THE ETHICS COMMITTEE**

The Ombudsman works in partnership with the Ethics and Conduct Committee of the FIERN System. In addition, whenever necessary, the Ombudsman also requests the support of other areas to investigate issues that are of its knowledge. Thus, both the members of the Ethics and Conduct Committee and the Ombudsman must ensure the applicability of the standards set forth in this Code.

## **28. COMMUNICATION OF DOUBTS OR COMPLAINTS TO THE ETHICS AND CONDUCT COMMITTEE**

Any recipient of the Code who considers it necessary to communicate a concern, contribution or violation of the principles and criteria of conduct established in it must do so using the channel for denunciation made available on the INTRANET of the FIERN System's website, through the form itself, or through its immediate/mediate leadership or the Ombudsman, according to the means already mentioned.

The complaints will be investigated and those that have a substantiated basis will be conducted and the appropriate steps will be taken within the scope of the Ethics and Conduct Committee;

Regardless of the result of the investigation, the FIERN System will undertake all efforts to not happen any form of retaliation against the whistleblower;

If the investigation results in the need to apply a punitive measure, the Ethics and Conduct Committee shall recommend and ensure that these measures are applied in an appropriate and reasonable manner;

All complaints will be dealt with under the strictest confidentiality required;

When the violation of this *Code of Ethics and Conduct* transgresses, concomitantly, matters of another nature, in the criminal, civil, labor or disciplinary fields, the channel receiving the complaint will take the situation to the competent authorities within the FIERN System.

## **29. DUTY TO SPREAD**

All recipients have a duty to disseminate this Code by appropriately reporting any violations of it.

## **30. COMMITMENT TO THE CODE**

From the implementation of this Code, and in all its revisions, all recipients have the obligation to comply with this *Code of Ethics and Conduct*.

- a. The Member of the FIERN System is aware of the commitment contained in this Code, through communication issued by the FIERN System itself. As for the newcomers, they shall be aware of the attached Term of Commitment when they are hired, and the Management of the Human Resources Unit shall file it in their respective employment records.
- b. In relation to suppliers, the information will be given through an informative clause contained in the Purchasing Order and/or in the Contract to be signed between the parties;
- c. All recipients must participate in the possible trainings led by the FIERN System;
- d. Failure to sign the declaration or to attend the training sessions does not represent a release from the recipients' compliance with this Code;
- e. All recipients have a duty to follow and report any breaches of the provisions of the Code;
- f. All contracts entered into by the FIERN System with third parties shall contain a clause referring to the awareness and commitment of adherence to the principles and criteria of conduct contained in this Code;
- g. Managers have the additional responsibility of guiding their staff in complying with the provisions of this Code;
- h. It is a commitment of the Senior Management to promote wide dissemination of the *Code of Ethics and Conduct* of the FIERN System, and
- i. The Code will be made available on the internal and external network, allowing access to all recipients and other citizens.

All recipients shall communicate to the Ethics and Conduct Commission of the FIERN System the occurrence of facts that may characterize infractions to the provisions of this Code or that may compromise the image, ethical environment, reputation or assets of the FIERN System.

The Code of Ethics and Conduct of the FIERN System will be periodically reviewed in order to keep it updated.

### **31. OMISSIONS**

The principles and criteria of conduct considered in this Code foresee all situations that may arise in the daily life of each relationship. Omissions or exceptions will be dealt with by the Ethics and Conduct Committee.

### **32. SANCTIONS**

The non-compliance with the provisions of this Code will lead to the recommendation of the application of the penalty provided in the Consequences Policy of the FIERN System, after the due administrative process, ensuring the adversary and the full defense, without prejudice to other measures under the responsibility of the Ethics and Conduct Committee of the FIERN System, cumulatively or not, such as:

- a. Recommendation of removal from position of trust;
- b. Recommendation to terminate the employment contract;
- c. Verbal and/or written warning;
- d. Suspension of the employment contract;
- e. Termination of the employment contract; e,
- f. other necessary measures to avoid or remedy ethical deviations.

Note: The Ethics and Conduct Commission of the FIERN System shall maintain a database with the sanctions applied in the last 05 (five) years, which shall be consulted for the purposes of appointment to exercise a position of trust or promotion. These records shall be disregarded after the stipulated period, if no new ethical infraction has been committed.

### **33. VALIDITY AND APPLICATION**

This Code is valid for an indefinite period of time, as of its disclosure and applicable to the FIERN System in all locations where it operates.

### 34. FINAL PROVISIONS

Inserted in the National Industry System, led by the Confederação Nacional da Indústria (CNI)<sup>5</sup>, the FIERN System is composed of four S, which act together for the development of the North-Riograndense Industry:

The Federação das Indústrias do Estado do Rio Grande do Norte (FIERN), the Serviço Social da Indústria (SESI), the Serviço Nacional de Aprendizagem Industrial (SENAI) and the Instituto Euvaldo Lodi (IEL) and also by affiliated employer unions.

This *Code of Ethics and Conduct* is an integral part of the employment contract in the FIERN System.

The President of the FIERN System is hereby empowered, by ordinance, to regulate, where due, the present Code, as well as to issue the necessary instructions for its execution.

Anyone who has questions and/or uncertainties about the provisions of this Code should seek their immediate manager or, in the impossibility, when necessary resort to the reporting channel made available on the FIERN System *website* or to the *Compliance* area. It is the recipients' obligation to report any violation of this Code, should they become aware of it.

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<sup>5</sup> Brazilian National Confederation of Industry (CNI).

## 35. REFERENCE DOCUMENTS

- Consolidation of Labour Laws (CLT) - approved by Decree-Law No. 5452/1943  
*Available in:* <[http://www.planalto.gov.br/ccivil\\_03/decreto-lei/del5452.htm](http://www.planalto.gov.br/ccivil_03/decreto-lei/del5452.htm)>.
- Decree No. 8,420/2015 (Regulates Law No. 12,843/2013)  
*Available in:* <[http://www.planalto.gov.br/ccivil\\_03/\\_ato2015-2018/2015/decreto/d8420.htm](http://www.planalto.gov.br/ccivil_03/_ato2015-2018/2015/decreto/d8420.htm)>.
- Decree-Law No. 2.848/1940 (Penal Code)  
*Available in:* <[http://www.planalto.gov.br/ccivil\\_03/decreto-lei/del2848compilado.htm](http://www.planalto.gov.br/ccivil_03/decreto-lei/del2848compilado.htm)>.
- ISO 19600 (*Compliance Management System*)  
*Available in:* <<https://www.iso.org/obp/ui/#iso:std:iso:19600:ed-1:v1:en>>.
- ISO 31000 (Risk Management)  
*Available in:* <<https://www.iso.org/obp/ui/#iso:std:iso:31000:ed-2:v1:en>>.
- ISO 37001 (Anti-Bribery Management System)  
*Available in:* <<https://www.iso.org/obp/ui/#iso:std:iso:37001:ed-1:v1:en>>.
- Law No. 9.605/1998 (Environmental Crimes Law)  
*Available in:* <[http://www.planalto.gov.br/ccivil\\_03/leis/19605.htm](http://www.planalto.gov.br/ccivil_03/leis/19605.htm)>.
- Law No. 12.683/2012 PLDFT - (Money Laundering Prevention Policy and Combating the Financing of Terrorism)  
*Available in:* <[http://www.planalto.gov.br/ccivil\\_03/\\_ato2011-2014/2012/lei/112683.htm](http://www.planalto.gov.br/ccivil_03/_ato2011-2014/2012/lei/112683.htm)>.
- Law No. 12,846/2013 (Anti-Corruption Law)  
*Available in:* <[http://www.planalto.gov.br/ccivil\\_03/\\_ato2011-2014/2013/lei/112846.htm](http://www.planalto.gov.br/ccivil_03/_ato2011-2014/2013/lei/112846.htm)>.
- Law 14.010/2020 - LGPD (General Law of Data Protection)  
*Available in:* <[http://www.planalto.gov.br/ccivil\\_03/\\_ato2015-2018/2018/lei/113709.htm](http://www.planalto.gov.br/ccivil_03/_ato2015-2018/2018/lei/113709.htm)>.

## ANNEX I

### DECLARATION OF RECEIPT AND COMMITMENT

You are receiving the *Code of Ethics and Conduct* of the FIERN System and your reading is very important because it contains rules of ethical conduct to be followed by you and values that should be considered in all your dealings with the FIERN System.

By signing this Declaration you express your commitment to fully comply with it and to disseminate its contents.

I declare that I have received the *Code of Ethics and Conduct* and I am aware of its content and its importance in the conduct of my relations with the FIERN System.

Place and Date:

Full Name:

CPF:

Signature:

| CONTROL INFORMATION                             |  |
|---|--|
| Responsible                                     | Area   |
| Preparation of the First Edition, on 10/05/2021 | SENAI Consulting - DR/SC <sup>6</sup>                |
| Revised on 13/07/2022                           | FIERN System's <i>Compliance</i> and Ombudsman Teams |

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<sup>6</sup> Department of Santa Catarina State – Brazil.