

# CODE OF ETHICS AND CONDUCT

# SUMMARY

1. INTRODUCTION .....	3
2. DECLARATION OF PRINCIPLES.....	5
3. RULES OF CONDUCT .....	7
4. GREETINGS OF LAWS, POLICIES AND STANDARDS INTERNAL MIP .....	9
5. PROHIBITION OF FRAUD AND CORRUPTION PRACTICES.....	10
6. CONFLICT OF INTERESTS .....	11
7. GIFTS, SPONSORSHIPS AND DONATIONS .....	12
8. RELATIONS WITH THIRD PARTIES.....	13
8.1 CUSTOMERS .....	13
8.2 SUPPLIERS AND SERVICE PROVIDERS.....	14
8.3 BUSINESS PARTNERS .....	15
8.4 INTERMEDIATE AGENTS .....	16
9. POLITICAL-PARTY ACTIVITIES.....	17
10. DISCRIMINATION AND HARASSMENT .....	18
11. INFORMATION SECURITY .....	19
12. ACCOUNTING AND FINANCIAL RECORDS AND CONTROLS.....	20
13.HUMAN RIGHTS .....	21
14. USE OF DRUGS AND ALCOHOL AND WEAPONS.....	22
15. DENUNCIATION CHANNELS.....	23
16. COMPLIANCE EXECUTIVE COMMITTEE .....	24
17. DISCIPLINARY MEASURES.....	26
18. GENERAL PROVISIONS.....	28
GLOSSARY .....	29
TERM OF COMMITMENT .....	31

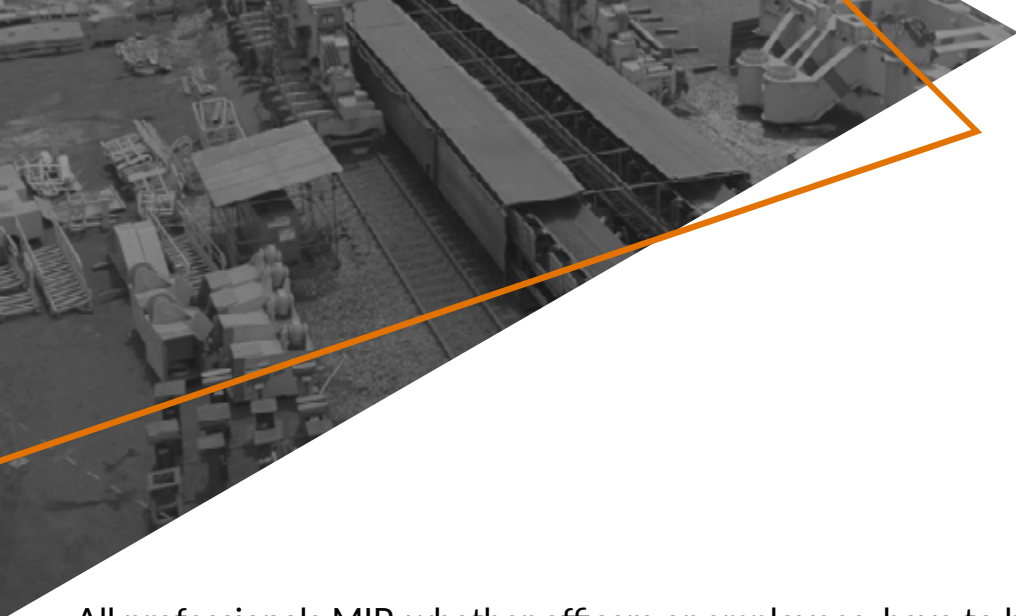


# 1. INTRODUCTION

MIP Engenharia is one of the companies that make up the MIP Group and its purpose is to enable and execute engineering projects in close collaboration with customers, generating value for all parties involved.

MIP conducts its activities guided by the following values:

- Seriousness;
- Integrity;
- Search for innovation;
- Security of people;
- Commitment to results;
- Social and environmental responsibility.



All professionals MIP, whether officers or employees, have to be committed to the dissemination and practice of these values.

All, including suppliers, service providers and intermediary agents, must guide their conduct and act, having as a reference the respect that everyone is entitled, without discrimination of any kind and in accordance with the principles established in this Code of Ethics and Conduct.

In case of doubts about the application of the principles set forth herein, employees, suppliers and any other persons representing the interests of MIP should consult their immediate manager or the Compliance Management of the company (e-mail: [compliance@mip.com.br](mailto:compliance@mip.com.br)).


The background of the page features a grayscale image of an industrial facility, possibly a refinery or chemical plant, with complex piping and structures. Overlaid on this image are several bright orange geometric lines: a thick line forming a large triangle in the upper left, and a thinner line running diagonally across the middle of the page.

## 2. DECLARATION OF PRINCIPLES

Ethics has always been a very strong value in MIP Engenharia and has been the basis of our actions over these more than half a century of existence.

At MIP, our business is conducted according to the highest ethical standards, and our employees are always committed to developing and enhancing organizational culture based on ethics and integrity.

Our Compliance System comprises principles, policies, procedures, and rules that underpin the commitment of all people in the company to integrity.



We believe that there can be no ethical shortcuts in the way of our company, where everyone is proud to work.

We, senior management representatives, reinforce our daily commitment to make business decisions based on ethical and legal principles.

**Marco Antônio Andrade Carneiro**

Shareholder

**João Bosco Varela Cançado**

Shareholder

**Rafael de Melo Franco Fattorelli Carneiro**

Shareholder

**Iomar Tavares da Cunha**

CEO MIP Engenharia


**Ivo Godoi Junior**

President of the  
Board of Directors

### 3. RULES OF CONDUCT

MIP directs its activities and business to comply with the following rules of conduct:

1. Perform your activities in line with MIP values and follow what is set out in this code as well as the company's internal policies and standards, encouraging and guiding your colleagues accordingly.
2. To contribute with their knowledge, capacity and experience, so that the objectives of the company and those of its clients can be achieved.
3. To carry out its functions and carry out its work with a focus on work safety and environmental quality, always seeking the development of the company, each of its employees, managers and everyone.
4. Act so that your work environment in the company is perceived by those who carry out its activities as pleasant, healthy, trustworthy, transparent and characterized by loyalty.



**5.** Be careful not to commit, or contribute to the commission of, any injustices with any employees, managers, customers and suppliers.

**6.** Do not allow and do not make political, religious or commercial propaganda in the premises of the company.

**7.** Communicate through the channels of complaint, any violation of the Code of Ethics and Conduct or the values of the company. The complaint can be made free of charge by the following means:

**Website:** <https://www.linhaetica.com.br/etica/grupomip>

**Phone:** 0800-713-0062 (option 1)

**E-mail:** [grupomip@linhaetica.com.br](mailto:grupomip@linhaetica.com.br)

**Mail box:** 79518 - CEP 04711-904, São Paulo – SP

## 4. GREETINGS OF LAWS, POLICIES AND STANDARDS INTERNAL MIP

It is MIP's commitment to act with ethics, integrity and transparency, in accordance with our principles and values, with the best governance practices and with the current legislation.

For this, all MIP employees and third parties must know and comply with the precepts of this Code and the Anti-Corruption Law, Law No. 12.846 / 2013, in order to better apply it to acts of fraud and corruption committed against companies and / or public administration - national or foreign.

It is also the obligation of all, to know and comply with the other laws applicable to the MIP, as well as the internal policies and standards of the company, knowing them well to better use them, seeking clarification, when necessary, with the Compliance Management and / or legal sector of the company.

# 5. PROHIBITION OF PRACTICES FRAUD AND CORRUPTION

In MIP, any practice of fraud and corruption, in all its forms, whether active or passive, through acts or omissions, or through the creation and / or maintenance of irregularities, favors or fraudulent practices is prohibited. Therefore, at MIP:

1. It is **PROHIBITED** to use the position, function or influence arising from your work in the MIP for the purpose of obtaining personal advantages, facilities or any other form of benefit or illegitimate benefit for you or for third parties.
2. It is **PROHIBITED** to practice unfair competition, competing unfairly with our competitors, disrespecting their work
3. In business developed by the company, it is **PROHIBITED** to use any form of deception, imposition or constraint.
4. . It is **PROHIBITED** to establish a dishonest relationship without integrity with suppliers and other third parties.
5. It is **PROHIBITED** in any way to fraudulently manipulate or interfere illegally in private and / or public bids and competitions.

## 6. CONFLICT OF INTERESTS

It occurs when an interest or a personal advantage may interfere with the necessary exemption from judgment or correct execution of the collaborator's works, which conflicts with the interests of the company or with the company's own function within the MIP. It is forbidden to MIP employees:

- Carry out external activities, such as consulting or holding positions, that may characterize competition or conflict with the activities and business of MIP.
- Sell products and / or services to MIP.
- Hire professionals who have a degree of kinship between them, unless it is to work in different sectors, as provided in the Recruitment and Selection of Personnel procedure.
- Grant or accept gifts and / or gifts, as well as any other privilege, gratuity or advantage of any nature, except gifts and / or gifts, limited to the values and purposes established in this Code.

## 7. GIFTS, SPONSORSHIPS AND DONATIONS

In MIP, it is **prohibited** to accept or offer gifts in order to influence business and commercial decisions of suppliers, customers, third parties or agents public, except in the case of mere courtesy or gifts with no commercial value.

In addition, any donation or social contribution made on behalf of the MIP must follow the rules for sponsorship and donations from the MIP and have the authorization of the competent director.



## 8. RELATIONS WITH THIRD PARTIES

### 8.1 CUSTOMERS:

At MIP we seek to generate value for our customers, meeting their expectations and developing innovative solutions.

We transmit clear and true technical information and data about our services.

In MIP it is prohibited to make improper payments to any person in order to facilitate the sale of our services, even if we lose business opportunities.

We guarantee the confidentiality of the confidential information passed on to MIP by our clients.

We have an obligation to comply with our customer's Code of Conduct, as well as our internal policies and standards, and we reserve the right to terminate any business relationship with our customers if their conduct is not in accordance with the provisions of this Code.



## 8.2 SUPPLIERS AND SERVICE PROVIDERS:

MIP's suppliers and service providers play an important role in compliance actions, so when they begin their activities in the company, they receive an electronic copy of MIP's Code of Ethics and Conduct.

In addition, in the MIP the contracting of any supplier or service provider follows the same criteria and processes without distinction or favor or preferences.

MIP periodically evaluates its third parties, taking into consideration financial aspects, compliance with current legislation, safety, quality, environment, among others. This action aims to mitigate risks to MIP in its process of acquiring goods, materials and services.

MIP contracts with third parties are prepared and validated by the legal sector of the company, in accordance with the laws in force and have contractual clauses that aim to ensure that suppliers and service providers comply with what is established in the MIP Compliance System.



### 8.3 BUSINESS PARTNERS:

MIP Engenharia will only establish a business relationship with partners who:

- Adopt practices of ethical integrity and conduct;
- Comply with the applicable legislation in the development of its activities and attainment of its contractual commitments.
- Maintain appropriate confidentiality regarding any confidential information that you may acquire as a result of activities performed for or in conjunction with MIP.

MIP will not enter into contractual commitments with Partners who are being prosecuted or have been convicted of acts of fraud and corruption against companies and / or public administration. In the case of convicted companies that have concluded a leniency agreement, the hiring will be evaluated by the Executive Board.



## 8.4 INTERMEDIATE AGENTS:

In MIP Engenharia is prohibited to all intermediaries, make or receive payments that constitute acts of fraud or corruption, since the MIP can be legally liable, in certain circumstances, for any unlawful acts committed by third parties acting on their behalf.

Are considered intermediaries, consultants, lawyers, brokers or other third parties acting on behalf of the MIP, by proxy or not, in relations with government officials and the private sector.

In order to avoid the hiring of intermediary agents with a history of involvement with corruption or other illegal or unethical conduct, the person responsible for hiring these professionals must follow the Intermediary Agents Procurement Procedure of MIP, prior to hiring.

For more information, please refer to the Compliance Management of MIP Engenharia.



## 9. POLITICAL-PARTY ACTIVITIES

MIP Engenharia does not engage in political-party activities, and each employee who wishes to participate in this process must do so individually, without involving the name or resources of the company.

No one at MIP is authorized to request participation, support, funding, or involvement from your employees or company sectors with any candidate or party.

Political-party activities carried out by MIP employees must occur outside the workplace and working hours, and prohibited any form of serving political propaganda on the premises of MIP.

The background of the page features a grayscale image of an industrial facility, possibly a refinery or chemical plant, with complex piping and structures. Overlaid on this image are several bright orange geometric lines: a thick line forming a large triangle on the left side, and another line running diagonally across the upper right portion of the page.

## 10. DISCRIMINATION AND HARASSMENT

MIP repudiates any form of violation of human rights, whether in the form of prejudice, gender discrimination, sexual orientation, religious beliefs, ethnicity, age, political or ideological belief, nationality, marital status, physical condition or social class.

MIP also does not allow any type of harassment or any other type of bullying, nor situations that constitute disrespect, intimidation, undue pressure, vexatious situations, hostility or embarrassment or threats in the relationship between employees, regardless of their hierarchical level.

MIP is committed to investigate and penalize all inappropriate situations and refer complaints to the relevant public bodies.

# 11. INFORMATION SECURITY

Employees of the MIP shall preserve the confidentiality, integrity and availability of sensitive information of the company and have good judgment when participating in social networks. In this way, MIP and its Employees commit to:

- Ensure the company's image, not using the name of the MIP on personal matters, especially in cases that harm your image.
- Observe and comply with the Information Security Policy.
- Observe the rules applicable to communications with the market and the press.
- Direct any requests for information, of any vehicle information, the CEO.
- When acting in social networks, respect the values of MIP, as well as this Code, the policies and internal rules of the company.
- Never use inside information, whether from companies, customers, or any other entities, to obtain advantages or benefits for yourself or for others.

## 12. ACCOUNTING AND FINANCIAL RECORDS AND CONTROLS

No financial or equity-related operations involving MIP Engenharia will be carried out outside commercial or tax books.

All employees should adequately inform the responsible areas of any transactions and payments so that they are properly verified, justified and posted to the accounting records from the outset.

MIP annually contracts an external audit of the company's balance sheet, fiscal review and internal controls to identify possible pending issues in the determination of MIP results and controls.

## 13. HUMAN RIGHTS

Human rights are norms that recognize and protect the dignity of all human beings, ensuring people the right to lead a dignified life. At MIP Engineering We comply with all laws, regulations and rules labor and we demand that our employees and third parties also comply with them. We do not use in our activities the child labor. Likewise, MIP does not do business with entities that use child labor. The only exception possible are Learning Contracts. Neither we allow slave labor and/or no form of labor that may be considered undignified, forced, degrading or with exhaustive journeys, both within MIP and in our suppliers, service providers, business partners, among others.

# 14. USE OF DRUGS AND ALCOHOL AND WEAPONS

MIP promotes a work environment free of illegal drugs and alcohol consumption during working hours.

Therefore, all employees and suppliers who work directly at the MIP facilities (headquarters and works) are prohibited:

- If they report to work under the effects of illegal drugs and /or alcoholic beverages.
- Having and / or using illegal psychoactive drugs and / or alcoholic beverages in any MIP units (Headquarters or Works).
- Carry or use weapons of any kind on the premises of MIP Engenharia, except for professionals expressly authorized to do so.

# 15. DENUNCIATION CHANNELS

MIP has Denunciation Channels for receiving complaints from any person who feels affected by the company due to violation of the Code of Ethics and Conduct, our values, internal norms or current legislation.

All Denunciation received at the MIP are analyzed by the Compliance Executive Committee and treated as provided in the Complaint Procedure.

The complaint can be made free of charge by the following means:

**Website:** <https://www.linhaetica.com.br/etica/grupomip>

**Phone:** 0800-713-0062 (option 1)

**E-mail:** [grupomip@linhaetica.com.br](mailto:grupomip@linhaetica.com.br)

**Mail box:** 79518 - CEP 04711-904, São Paulo – SP

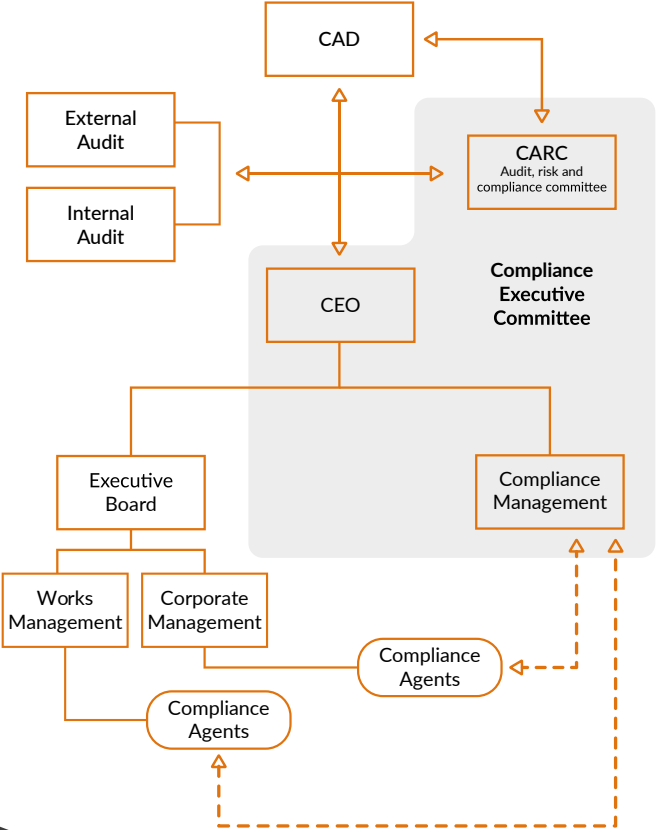
The contact can be anonymous, if you prefer, and the MIP will always guarantee the confidentiality of this communication, ensuring that there is no retaliation against a good faith whistleblower.

## 16. COMPLIANCE EXECUTIVE COMMITTEE

MIP Compliance Executive Committee, has autonomy and independence to coordinate any investigations that may be conducted in the MIP in cases of violation of this Code and impose appropriate disciplinary action.

It is also incumbent upon the members of the Compliance Executive Committee to monitor and suggest improvements in compliance policies, training and ethics and conduct rules. In addition to being responsible for the correct application of the Compliance Risk Matrix, risk mitigation action plans and validation of investigations of complaints and corrective measures.

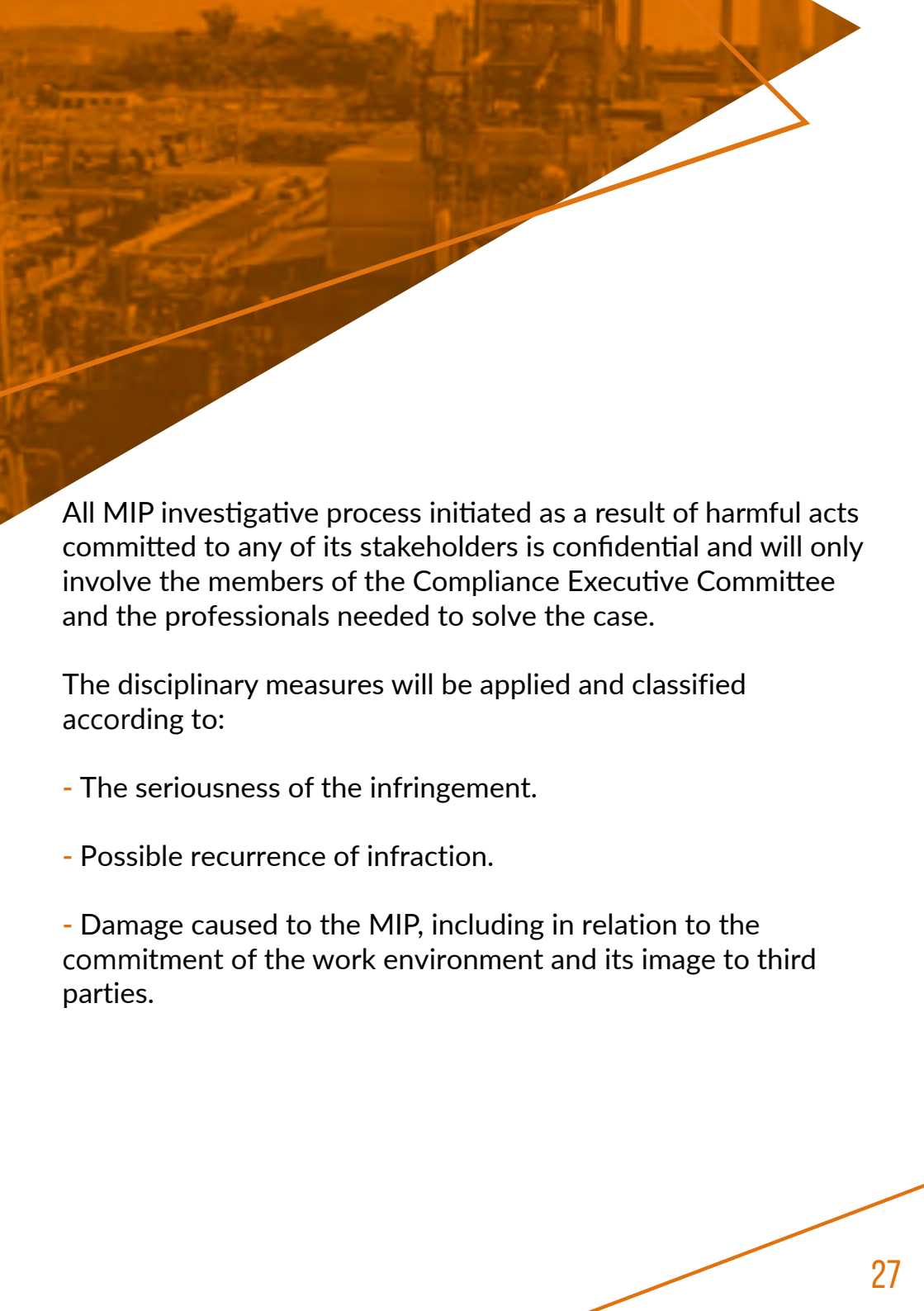
Compliance Executive Committee is composed by the board members of CARC, the CEO and the Compliance Manager, according to organization chart below:



# 17. DISCIPLINARY MEASURES

This Code of Ethics and Conduct is mandatory, so it is important for everyone to know that contrary behavior may lead to the application of disciplinary measures, without prejudice to other applicable measures in accordance with current legislation, such as:

- Verbal warning.
- Written warning.
- Suspension.
- Termination of employment relationship.



All MIP investigative process initiated as a result of harmful acts committed to any of its stakeholders is confidential and will only involve the members of the Compliance Executive Committee and the professionals needed to solve the case.

The disciplinary measures will be applied and classified according to:

- The seriousness of the infringement.
- Possible recurrence of infraction.
- Damage caused to the MIP, including in relation to the commitment of the work environment and its image to third parties.

## 18. GENERAL PROVISIONS

1. The approval of the content of this Code of Ethics and Conduct is the responsibility of the Board of Directors of MIP Holding.
2. The publication of this Code and its updates are the responsibility of MIP Compliance Management.
3. Managers at all levels are responsible for disseminating the Code of Ethics and Conduct to employees, suppliers and any other persons representing the interests of the MIP, so that they are aware of and apply the guidelines set out in this Code at the time of execution of its activities for MIP Engenharia.
4. This Code defined the parameters for the elaboration of the Compliance System document, which establishes in a more detailed way the Principles, Policies and Procedures of Compliance in accordance with the Anti-Corruption Law nº 12.846 / 2013 and its regulations, in order to protect the Company fraud, irregularities and unlawful acts.

# GLOSSARY



**Moral Harassment:** abusive attitudes (by words or gestures) that, by their severity or repetition, impair the dignity, physical or psychological integrity of a person, embarrassing them before co-workers or harming working conditions and conditions.

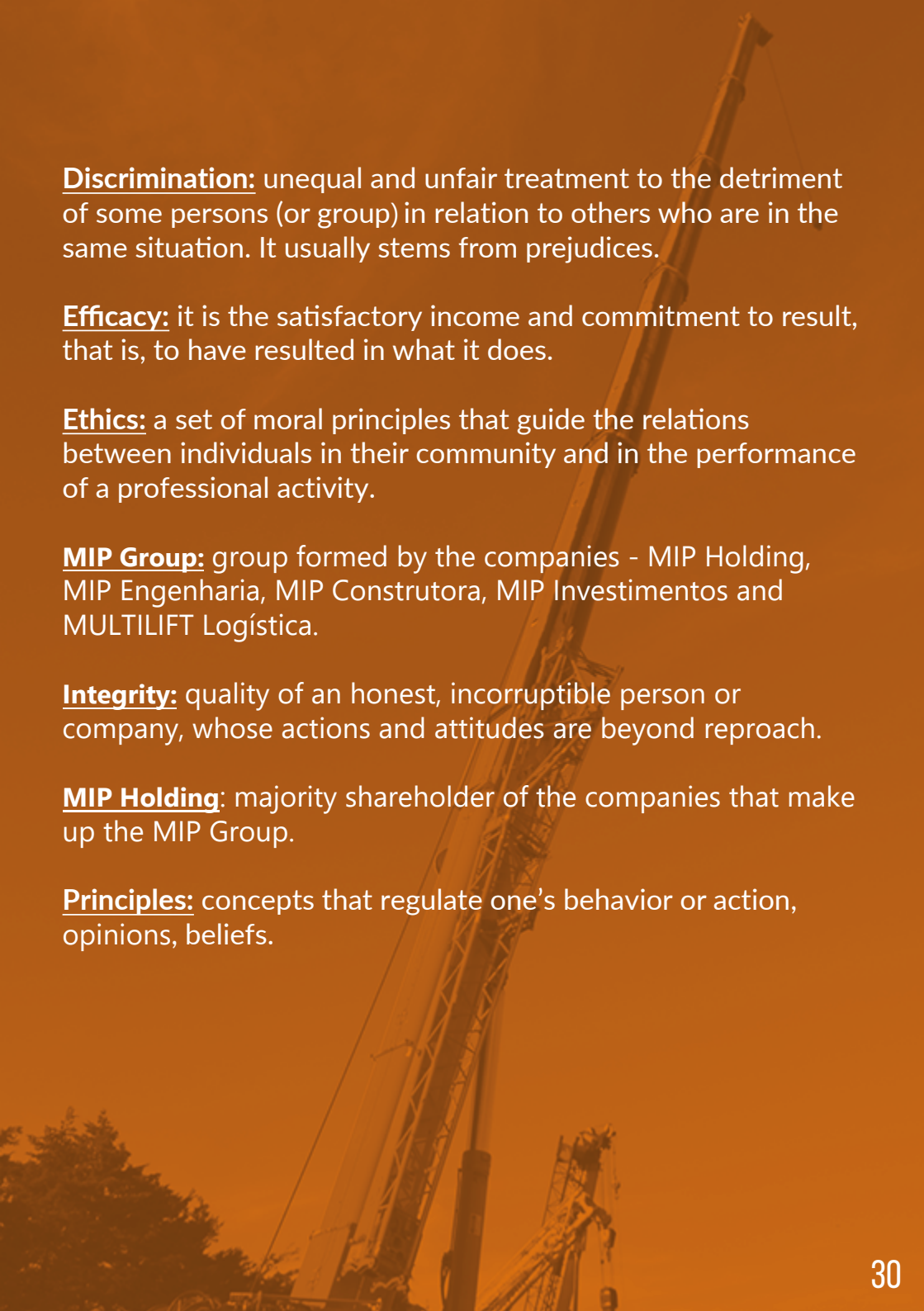
**Sexual Harassment:** act to embarrass someone by using hierarchical power to get sexual favors. It is considered a crime.

**Competence:** it is the knowledge and experience that someone has about a subject, as well as their dedication (tenacity).

**Conduct:** behavior of the individual.

**Consonance:** be in harmony, accordingly, accordingly.

**Degree of kinship:** is the measure of distance or space, among relatives. In MIP Group companies, the degree of determined kinship is 2nd degree (parents, children and siblings).



**Discrimination:** unequal and unfair treatment to the detriment of some persons (or group) in relation to others who are in the same situation. It usually stems from prejudices.

**Efficacy:** it is the satisfactory income and commitment to result, that is, to have resulted in what it does.

**Ethics:** a set of moral principles that guide the relations between individuals in their community and in the performance of a professional activity.

**MIP Group:** group formed by the companies - MIP Holding, MIP Engenharia, MIP Construtora, MIP Investimentos and MULTILIFT Logística.

**Integrity:** quality of an honest, incorruptible person or company, whose actions and attitudes are beyond reproach.

**MIP Holding:** majority shareholder of the companies that make up the MIP Group.

**Principles:** concepts that regulate one's behavior or action, opinions, beliefs.



# TERM OF COMMITMENT

I declare that I have received, read and understood the Code of Ethics and Conduct of MIP Engenharia and undertake to comply with it and to ensure its implementation and compliance.

---

Place and Date

---

Full name

---

Signature



[www.mip.com.br](http://www.mip.com.br)

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