



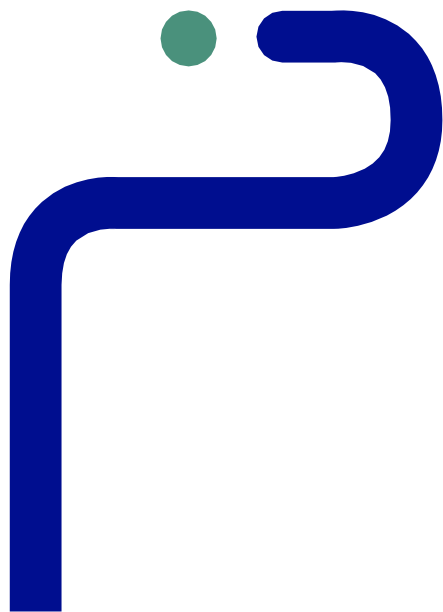
Integrity manual



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1. Message from the ceo

We were born from the desire to shorten distances, facilitate journeys and connect people and destinations. Values such as ethical behavior, transparency, and trust are essential for us to chart an upright path for building our business.

We are proud of our purpose, our transparent way of being, and the way we believe in sharing to move forward.

This manual was created to guide, prevent and combat misconduct, as well as to advise our employees on daily issues. For this, we have established a Compliance Program, which will aim to ensure that all guidelines contained herein are met, in order to encourage a culture of integrity.

We ask that you read it carefully, as an exercise for the routine practice of its concepts and principles, and that you always consult it if you have any doubts!

Good reading!

- Tomás Martins

CEO

2. Frequently Asked Questions

The questions and answers below seek to present the most frequently asked questions related to the Manual and their application, such as:

What is the tembici's integrity manual?

The "Integrity Manual" is a didactic guide that aims to provide guidance on conduct, measures, and actions to identify and prevent unethical and corruption acts, in accordance with applicable laws, in particular, the Brazilian Anti-Corruption Act and the FCPA (Foreign Corrupt Practices Act)

As an example, it does not address all situations that may occur, but it does offer behavioral guidelines that can help in practical everyday situations.

This manual is available on our website (tembici.com.br) and by following it you will be contributing to preserving our culture and values of integrity.

If you have any questions after reading them, ask your manager for clarification, or contact the Compliance team by email at atcompliance@tembici.com.

Who should follow the manual?

It is essential that all employees, suppliers, users, business partners, and sponsors know, disclose, share, comply with and demand compliance with its standards. As an internal Tembici employee, you are also responsible for participating in all training assigned to you in relation to the concepts and applications of this manual.

We believe that the principles and other guidelines presented in this manual must also be practiced throughout your business network, under penalty of exclusion from your value chain.

How to know if there is a problem or something wrong?

When you are not sure what to do, we have selected a few questions that can help you think:

- **Would you be uncomfortable if other people knew about this subject?**
- **Would you be comfortable if it appeared in the media (newspaper, magazines, news portal)?**
- **Does it seem like the right thing to do?**
- **Can it encourage any decision? Does it have the potential to influence any decision?**
- **Can it generate the benefit of dubious character?**
- **Could it create a negative perception about you or Tembici?**
- **Do you have a personal interest that may conflict with Tembici's interests?**

If you answered “yes” to any of these questions or had questions when answering them, you should ask your line manager for guidance or contact the Compliance team via email at compliance@tembici.com.

How do i make an anonymous report?

In order to create an environment that is correct and in accordance with our values, if you suspect or witness a violation of the guidelines set forth in this Manual, you must report it immediately through our Ethics Channel, which is operated by an independent company and is available 24/7.

As a rule, your report will be anonymous and, if you feel comfortable, you can identify yourself, helping with the investigation. For a more assertive investigation, it is important to detail the information about the situation/event triggering the report.

What are the consequences of violating the manual?

Penalties vary according to the action performed and will be applied after investigation. But it is worth mentioning that violating the code can have consequences, such as disciplinary punishments, dismissals, and even the termination of your employment contract with Tembici for just cause, or may result in civil and/or criminal liability, fines, and/or significant penalties, in accordance with the Anti-Corruption Act and FCPA, as appropriate. Suppliers who violate this manual are also subject to contractual penalties.

3. Understanding the vocabulary of the manual

In order to better understand the Manual, we have included below the meaning of the terms most used here:

Tembici – Tembici Participações S/A and all its domestic and/or foreign branches and subsidiaries.

Internal employee - refers to any and all employees, covering all hierarchical levels, in addition to contractors, service providers, who make up Tembici's staff, including the members of the Board of Directors.

External employee- all individuals or legal entities acting as consultants, representatives, agents, brokers, and other intermediaries and acting on behalf of Tembici, regardless of a formal contract or not, including those who use the company's name for any purpose or who provide services, provides materials, interacts with government officials, the Government, or third parties on behalf of the company.

Government official - all employees of public companies, controlled by the Government, government agencies and bodies, politicians and members of all Branches (Legislative, Executive and Judiciary), even in positions of trust and appointed officials, including any type of position, including those who work in other countries and also all those directly related to them. Below are some examples:

Officers, employees, agents or official or supervisory representatives of any government entity at the national, state, regional, municipal or local level, including any elected officials, including those with Government's interests;

- **Representatives of government-owned companies, banks or public investment funds, mixed-capital companies, autarchies, regulatory agencies, public foundations, or those controlled by the Government of any jurisdiction;**
- **Any individual acting, even temporarily, in an official manner for or on behalf of any Government (such as a consultant employed by a government agency);**
- **Candidates for political office at any level, political parties and their representatives, as well as already elected politicians;**
- **Officers, employees, or official representatives of any foreign or international public organization, such as the International Monetary Fund - IMF, United Nations - UN, World Health Organization - WHO, World Bank, among others.**
- **Spouse, partner, grandparents, grandchildren, parents, children, siblings, nephews, and first cousins.**

Related people - those who have some relationship (family or not) with government officials (spouses, relatives, godchildren, and others).

Corruption - to offer, give or promise undue advantage to a government official, related person, internal or external employee, to encourage them to practice, omit or delay an official act. In addition, the financing, funding, sponsorship, or encouragement of the above cases are also considered corruption.

FCPA - is a U.S. anti-corruption law divided into two parts, the first on anti-bribery provisions and the other on the mandatory maintenance of accounting books and records. Because it has U.S. investors and expansion plans, Tembici is potentially subject to FCPA rules.

The FCPA's anti-bribery rules determine the illegality of actions in which individuals and legal entities use means such as postal, telephone, banking, or internet services, or perform any actions while in U.S. territory: (a) in exchange for a payment or an offer,

promise, or authorize payment, or provide any kind or form of value, directly or indirectly (b) to government officials, political parties, or candidates outside the U.S.; (c) for the purpose of influencing such employee to use their influence, or to gain any kind of improper advantage; (d) to help the Company obtain or retain business or direct business to any person.

The FCPA extends its prohibitions to the company's conscious involvement in bribery conduct carried out indirectly, through consultants, contractors, joint venture partner or another business partner of the company, or anyone who is aware that all or part of the amount will be offered, promised or paid, directly or indirectly, to any Government Official for an unlawful purpose. Conscious involvement includes the knowledge that there is a high probability that the prohibited conduct has occurred or will occur, and jurisprudential concepts such as "deliberate blindness", "conscious neglect" or "intentional ignorance" are used to determine the degree of conscious knowledge.

The FCPA and prohibitions apply to exchanges or offer to pay "anything of value", for example, anything that benefits a Government Official, including, among other things, cash, purchase or sale of goods or services at inflated or discounted prices, hospitality, cars, jewelry, home improvement, travel, loans, loan guarantees, and stocks. Something of value can also include intangible benefits, such as insider information, stock tips, or help with a business transaction, or obtaining other perks.

The FCPA also establishes provisions on "books and records", and requires companies whose shares are listed on U.S. stock exchanges and companies operating in the United States to adopt internal controls that ensure accurate accounting records and accurately and transparently reflect business transactions and payment activities, including the purpose and nature of the transaction or activity.

Accordingly, Tembici's books and records must not contain false, inaccurate, incomplete, or misleading entries. In addition to the FCPA, other anti-corruption Acts are enacted in several countries where we operate.

Anti-corruption act— all anti-corruption Acts and regulations that may apply to Tembici, which include, but are not limited to, the American Foreign Corrupt Practices Act of 1977, and subsequent amendments (the Foreign Corrupt Practices Act, "FCPA") and the Act No. 12846, of August 1, 2013, as amended and regulated, known as the "Brazilian Anti-Corruption Act", hereinafter referred to as "Anti-Corruption Acts", which prohibits, in addition to other conduct detailed in this manual:

- **Promising, offering or giving, directly or indirectly, an undue advantage to a public agent, or a third party related to them;**
- **Financing, funding, sponsoring, or subsidizing the practice of acts of corruption;**
- **Using an individual or legal entity to hide or disguise the actual interests or the identity of the beneficiaries of the acts performed;**
- **Frustrating or defrauding bids, contracts with the Government - including, by means of combination/adjustment with third parties (anticipating or adjusting prices and margins, establishing rotation, proposed coverage, etc.) - and/or attempting to alienate bidders by offering advantages of any kind;**
- **Obtaining undue advantages due to modifications or extensions of contracts with the Government through fraudulent means;**
- **Delivering inferior quality products or services to the Government or outside the contracted deadlines without justification.**
- **Hindering investigation or supervision activity by bodies, entities, or public agents, or intervening on their expertise, including in the context of regulatory agencies and supervisory bodies of the national financial system.**

Bribery - consists of the delivery, promise, or offer of an item of value in exchange for more favorable treatment to a company by an official authority or Government official. The Anti-Corruption Act punishes not only the individual who pays the bribe, but also the individual who:

- **Approves the payment of bribes;**
- **Provides or accepts false invoices;**
- **Passes on instructions for paying bribes;**
- **Covers up the payment of bribes;**
- **Consciously cooperates in paying the bribe.**

Fraud - is committing an illegal act or in bad faith to give a false impression about something and, from there, obtain personal gain or advantage. Fraud can be carried out through the aid of counterfeit objects.

Moral harassment - can be defined as any abusive conduct (gesture, word, behavior, attitude) that violates the dignity or psychological or physical integrity of a person, degrading the work environment. Moral harassment is not to be confused with activities inherent in the relationship between employer and employee, such as feedback, performance evaluations, situations that should be limited to work conduct, in an explicit and non-vexatious manner, and can never invade the worker's personal sphere.

Sexual harassment - is an offensive action that violates the dignity and sexual integrity of the person, affronting their sexual freedom, that is, the right to dispose of their own body, or not to be forced to perform an unwanted sexual act. In the case of sexual harassment at work, the dignity of labor relations is directly affected, which is a protected legal asset, as a guarantee of freedom, equality, self-determination, and the right to non-discrimination in the exercise of work.

4. Manual

4.1 Positioning and responsibility

All of our employees are responsible for exercising their responsibilities and conducting business relationships according to our way, positioning themselves with transparency, dynamism, partnership, and integrity, always seeking excellence and complying with the law, respecting human rights, the environment, and the principles and our guidelines.

Tembici is committed to sustainability, seeking to generate positive impacts on social and urban development and on the preservation of the environment. The exercise of Tembici's activities will always take into account the economic, social, and environmental effects in relation to the community in which it operates locally and globally. In addition, we repudiate any and all unworthy work, whether child or slave-like.

It is also expected that all our suppliers conduct their business in an honest and transparent manner, following the highest standards of ethical conduct and social and environmental practices.

4.2 Corporate governance

Corporate Governance is a way of managing and monitoring the company in all its relationships, through communication, good practices, and processes, aiming at the preservation of the entire value chain of the company.

All the principles, guidelines, good practices, and conduct provided for in this manual are part of the structure of our corporate governance and must be practiced and disclosed to all areas.

4.3 Respect for plurality and equity

Respecting and promoting plurality is our commitment, aiming to create a fair environment free from prejudice.

Here, plurality and inclusion are encouraged in all our departments and facilities, which must employ, treat, develop and promote their employees in an equitable and non-discriminatory manner with regard to gender, color, race, religion, age, disability, sexual orientation, gender identity, origin, nationality, social and health status, pregnancy, political, philosophical, party and union affiliation, or any other form of discrimination.

We demand respectful, empathetic, and prejudice-free behavior, generating positive value and equity in our relationships.

Thus, we do not accept discriminatory practices and are committed to promoting initiatives that promote diversity, inclusion, and gender equality, through the Diversity and Inclusion Committee, formed by our employees, for the purpose of educating, empowering, and supporting all internal and external employees.

4.4 Repudiation of harassment

We do not accept any type of behavior that could cause damage to mental health and harm the work environment. Psychological violence committed through moral harassment and/or sexual harassment is characterized by offensive, disqualifying, discriminating, humiliating and embarrassing gestures, words, attitudes, or actions, explicitly or subtly,

arising from labor relations, which attempt against the dignity of the person and are potentially capable of jeopardizing the professional career, causing damage to their physical and mental integrity, which may harm the work environment.

If you feel discriminated against, harassed, or become aware of discrimination or harassment in any situation, it is your duty to report it through the Ethics Channel.

4.5 Relationship between employees

Affective and/or kinship relationships in organizational charts with direct reporting will not be admitted. For other cases, in order to avoid a possible conflict of interest, any affective relationship developed between internal employees must be communicated to the line manager, HR, and the Compliance Area, subject to evaluation by the Ethics Committee.

4.6 Relationship with government officials

We have implemented the Public Authorities Relationship Standard, which provides guidelines for everyone who interacts with government officials and people related to their functions.

In these relationships, the highest standards of integrity must be met, and bribery, fraud, or unethical conduct are expressly prohibited.

4.7 Relationship with customers and sponsors

Our internal employees are prohibited from providing services of a personal nature, not contracted or outside the contractual scope to our customers and sponsors, and they must report any occurrence to the line manager or through the Ethics Channel.

Furthermore, our internal employees are expressly prohibited from offering, promising, or receiving undue advantage to/from the customer or sponsor, directly or indirectly, to obtain personal or corporate benefits.

4.8 Shareholder relationship

The FCPA requires the adoption of internal controls that embrace transparency in its internal records, fairly reflecting business transactions. Likewise, the relationship between Tembici and its shareholders will be guided by transparency and impartiality, with those involved being responsible for providing complete, timely, and direct information.

4.9 Relationship with suppliers

We have a Third-Party Contracting Standard, which establishes a clear and directed process for identifying, qualifying, evaluating, contracting, and monitoring the relationship with suppliers and service providers.

It is the responsibility of our internal employees to seek suppliers and service providers that respect our values and apply the provisions of this manual, being expressly prohibited to contract a supplier or service provider that has conducts contrary to our purpose and uses child labor and slave-live work.

4.10 Conflict of interest

A conflict of interest occurs when a person's private interest interferes or appears to interfere, directly or indirectly, in the company's interests, which may create a current or future situation that affects that person's judgment or ability to act in accordance with the best interests of the company. This practice is expressly prohibited for all Tembici employees.

An example of a conflict of interest is the participation, in a purchasing process, of a company whose member or manager is a relative or friend of the internal employee who initiated the purchase request.

4.11 Gifts, giveaways, and entertainment

Gifts, giveaways, and entertainment given or received from persons in a business relationship are generally accepted if they are of a modest, appropriate and reasonable value for the business relationship, avoiding being classified as the practice of bribery, fraud, or conflict of interest.

For gifts, giveaways, and entertainment, no payment in cash or cash equivalents, such as gift cards, must be made, received, or promised.

The maximum value for delivering and receiving gifts, giveaways, and entertainment is limited to R\$ 200.00 (two hundred reais). Internal and external employees who do not meet these requirements

may be required to reimburse Tembici for the value of any gifts or benefits given or received.

4.12 Confidentiality and intellectual property

It is everyone's responsibility to protect confidential information in their possession — both Tembici's information and that of other companies and customers in general. This responsibility will prevail even after the termination of their employment or contractual relationship with Tembici, and any internal or external employee is prohibited from using privileged information for their own benefit or that of third parties.

Confidential information includes any and all written and oral exchanges of information, such as memos, notes, lists, records, phone calls, email exchanges, and other confidential documents in their possession, whether in print or digital format.

Also, during your employment or contractual relationship, you may be involved in the creation, development, or invention of intellectual property, such as concepts, methods, processes, inventions, confidential information and trade secrets, works of authorship, trademarks, service marks, and design. All intellectual property and its rights, such as copyrights, patents, and source code, are owned by Tembici and you are responsible for cooperating and providing all necessary assistance to ensure that all such intellectual property rights and related rights become the exclusive property of Tembici.

4.13 Data privacy and protection

Tembici is committed to the privacy and protection of the personal data of its internal and external employees. Therefore, all collection and processing of personal data are carried out within what is authorized and permitted by applicable law, in particular the General Data Protection Law (Law No. 13709/2018).

If you have any questions, please contact dpo@tembici.com.

4.14 Press

The relationship with the press must be guided by respect and transparency, always caring for the image of Tembici, its users, shareholders, sponsors, and other commercial partners.

Any and all manifestations on behalf of Tembici, such as statements, attendance in events, comments, and interviews, can only be made by official spokespersons and must be aligned with our public relations team, following corporate guidelines.

For the use of corporate information for lectures, seminars, academic papers, as well as the use of the brand, approval by the Public Relations, Branding, and Board of Directors areas is required.

You can contact us via email atimprensa@tembici.com for directions.

4.15 Academic research

Tembici encourages academic studies on urban mobility. Therefore, for the use of corporate data and information for lectures, seminars, works, and academic research, please contact pesquisa.academica@tembici.com.

4.16 Information and document management

It is important that all the documents produced in your activities are saved in an organized way on the official network provided, this is the only way to guarantee that the files will be stored, maintained, and protected from loss, by means of constant backups.

You are solely responsible for the correct handling and availability of the files, so we have selected some good practice suggestions:

- **Save your files on your team's shared drive, sharing only with necessary users;**
- **Share only necessary documents with third parties;**
- **Check visibility settings and editing permissions for all documents shared internally or externally.**

Our books and records must reflect all transactions in order to enable the preparation of accurate financial statements, in compliance with applicable anti-corruption regulations. No information must be omitted (i) from the external auditors; (ii) the internal auditors; (iii) compliance; (iv) the [[Ethics Committee]]; or (v) the Board of Directors or a controlled entity, as the case may be. In addition, it is illegal for anyone to fraudulently influence, coerce, manipulate or mislead a Tembici external auditor.

All members responsible for preparing the company's public information, or providing information as part of this process, must ensure that public disclosures of information are made honestly, accurately, and in accordance with applicable law.

4.17 Tembici's assets

All equipment we supply must be used for its intended purpose. Thus, it is up to the employee, supplier, or service provider to ensure the conservation of assets.

All data stored and maintained in electronic equipment are property of Tembici, which may, at any time, monitor access and media, inspect and seize the equipment that is used in disagreement with the purposes of the activity.

4.18 Social media

The participation of our employees in social media must also respect the same guiding principles in this manual. So, if you identify a controversial, critical, and sensitive topic involving our activities, please inform the Compliance area.

It is recommended that internal and external employees do not get involved in controversial, critical, and sensitive discussions, always respecting those involved, no matter who they are. It is important to be aware of the exponential vector that publications on networks can have, reproducing themselves and remaining for a long time in the digital environment. Therefore, we recommend that you think about and evaluate the impacts that your publication or comment may cause for you and Tembici, as you are solely responsible for the information you disclose, and disciplinary sanctions and contract termination are possible, depending on the case.

4.19 Manifestations

We ensure a cordial work environment, free from personal constraints and situations that may cause discomfort. Thus, it is forbidden to manifest, promote, or participate in a political party and religious activities: 1) within Tembici's premises 2) during working hours, 3) using company's resources, 4) associating Tembici's name/brands.

Tembici does not adopt a political and/or party position. Therefore, donations made by an employee, in their own name, must comply with applicable local laws and regulations.

5. Reports and complaints

The "Ethics Channel" is an easy, safe, and confidential means of communication, which allows all people to report any violation, suspicion, or illegal or unethical behavior that they become aware of. When making a report, you must include specific details and, if possible, supporting documentation, including photos, videos, recordings, and physical and digital documentation, for proper and targeted verification. Vague, unspecific, or unsupported claims are more difficult to handle.

In the “Ethics Channel”, you can follow up and see the final report. The guarantee of impartiality and confidentiality of reported information is a fundamental pillar of this channel. Therefore, the process of receiving reports is supported by a specialized and independent company.

All reported cases, in any of the available means, will be duly registered, verified, and evaluated. Tembici undertakes to keep confidential, within the limits of the law, the identity of persons who report misconduct or unlawful acts.

Furthermore, Tembici expressly guarantees the absence of retaliation against the person who, in good faith, reports or expresses suspicion, doubt, or concern regarding legal, ethical, and regulatory non-conformities.

6. Compliance structure

It is our duty to comply with and promote compliance with this Integrity Manual. Therefore, to ensure the commitment to implement the provisions, we have governance of compliance matters, according to the organizational chart and competencies.

6.1. Ethics committee

The “Ethics Committee” is confidential and will have its own operating regulations, approved and revised annually by the CEO, reporting directly to the Board of Directors. The “Ethics Committee” will have the following competencies:

- a) Receive, process, and judge allegations of violations of this manual related to fraud and/or corruption;
- b) Promote the implementation and dissemination of this Integrity manual;
- c) Periodically analyze the reports issued by the ethics subcommittees on the reports filed, and the follow-up of deliberate disciplinary measures;
- d) Appoint and replace, as deemed necessary, the independent members of the people and compliance subcommittees;
- e) Investigate, ex officio, the infractions to this manual;
- f) Carry out continuous monitoring of this manual, every twelve months, or in a shorter period, as the case may be.
- g) Constantly assess risks in order to avoid the occurrence of potential or concrete situations of damage to the company or third parties.
- h) Constant improvement of anti-corruption instruments, based on best practices and cases that may have been reported.

6.2. People subcommittee

The people subcommittee will have the following competencies:

- a) Receive, process, and judge reports of violations of this manual when related to matters of moral harassment, sexual harassment, discrimination;
- b) Submit, periodically or whenever requested, reports on the complaints investigated, as well as on the monitoring and development of the measures adopted;

- c) Recommend actions to promote a culture of Integrity in matters related to people and a positive work environment.

6.3. Compliance subcommittee

The compliance subcommittee will have the following powers:

- a) Receive, process, and judge allegations of manual test violations when not related to fraud, corruption, and/or matters within the competence of the people subcommittee;
- b) Submit, periodically or whenever requested, reports on the complaints investigated, as well as on the monitoring and development of the measures adopted;
- c) Recommend actions to promote a culture of Integrity in different matters.

6.4. Compliance head

Member of the legal department, appointed by the Executive Board, who will be responsible for participating, organizing, and coordinating the affairs of the people and compliance subcommittees.

7. Declaration of conformity

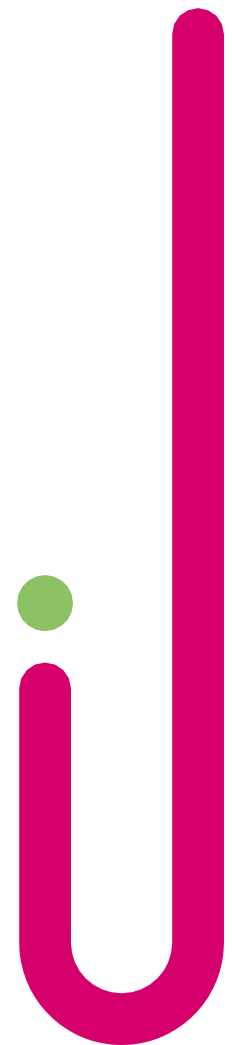
Upon joining Tembici, each employee will receive a copy of this manual and will be asked to read and declare receipt of this document, in the form of Annex A (“Annual Declaration of Conformity”).

It will also be requested, annually, through Annex A, that the employee confirms that he/she complies with this code, to the company’s policies and standards.

The annual signature and compliance with this code will be a condition for the continuity of the relationship with Tembici.

8. Contact information

If You have any question, please contact: compliance@tembici.com



Annex a annual declaration of conformity

Name:

Company:

Title:

Area:

I hereby declare that I received, read, and understood the provisions of this Integrity Manual.

I declare that during the last 12 (twelve) months I have complied with all the provisions provided for.

I declare that I have not traded any securities based on confidential, non-public information obtained by virtue of my position.

I declare that I am aware of my obligation to keep confidential any confidential information obtained as a result of the activities performed in the company, as well as confirm that I have not disclosed to third parties the confidential information obtained as a result of my relationship with the company.

I declare that I am not involved in any situation that is, or appears to be, conflicting in relation to the manual and the company's activities.

I further declare that I have had access, read, understood, and agree with all other company policies, standards, and procedures ("Normative Instruments").

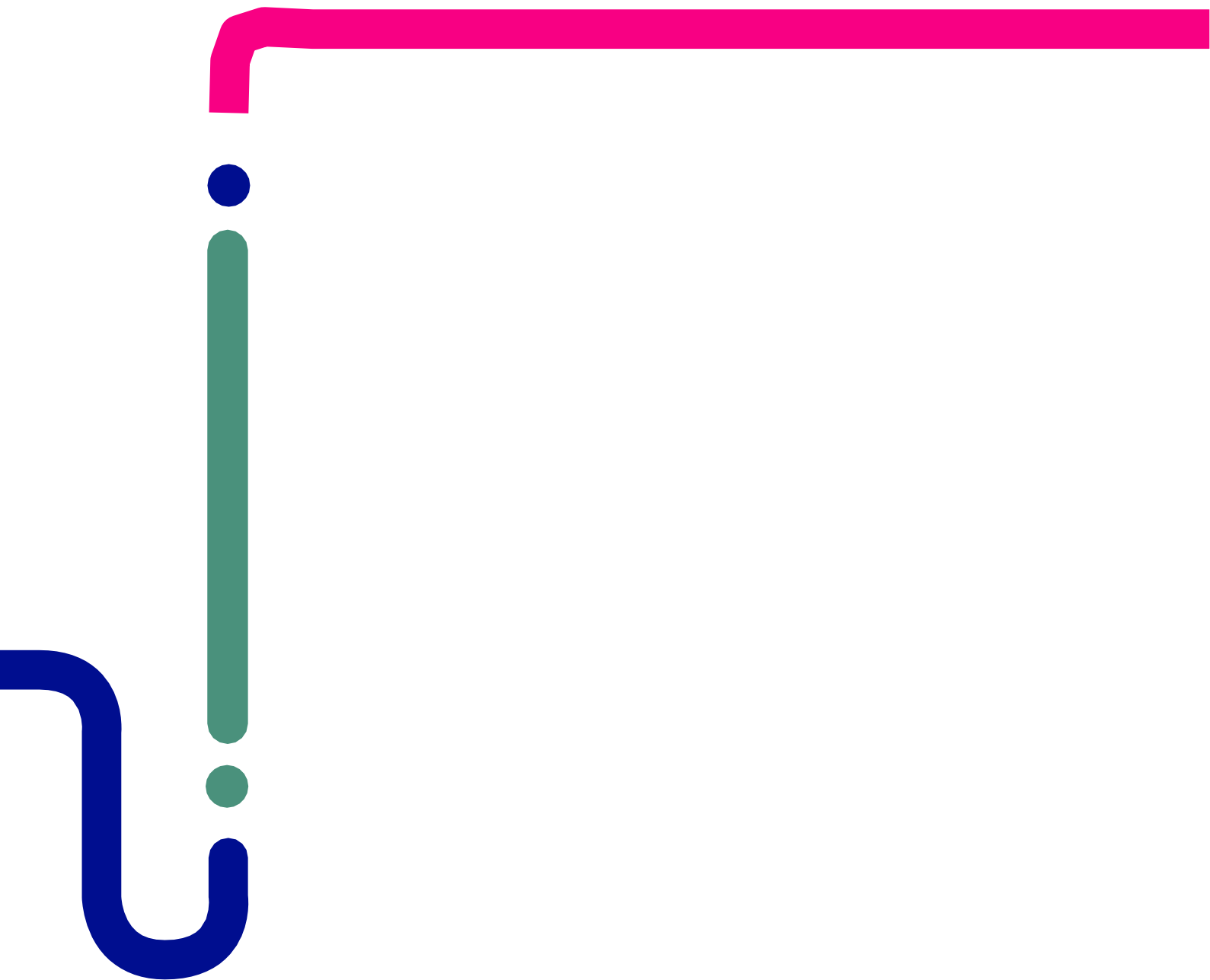
I agree to immediately notify my immediate superior or the Compliance area of any situation that may lead to a violation of the Code.

Location:

Date:

Signature:

Note: All employees must complete, sign and send this declaration to the Compliance area, annually, without any erasure. For new hires, the document must be delivered to the Human Resources area.



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