

1. OBJECTIVE

The objective of this Corporate Standard is to establish the general guidelines of the Integrity and Compliance Program, which is, in its turn, for the purposes of inform and instruct professionals so that they are always guided by best practices and thus avoid damage to company's image and reputation.

This standard applies to all InterCement employees. It must be widely divulged both within InterCement and its Business Units and externally.

2. DEFINITIONS AND ACRONYMS

Compliance Agent – A person who is responsible for being a **Facilitator** (helping spread the compliance culture and for implementing the process in the BU) and **Guardian** (ensuring that the execution of activities is in accordance with local laws and regulations and with the internal policies, rules, manuals and procedures of InterCement).

Compliance – Complying with local laws and regulations and with internal policies, rules, manuals and procedures.

Compliance Officer – The person who is responsible for supervising the Compliance Process independently and objectively, who reviews and evaluates the processes that comply and do not comply with local laws and regulations and with the internal policies, rules, manuals and procedures of InterCement.

Compliance Owner – The person who is responsible for monitoring the compliance of processes with local laws and regulations and with the internal policies, rules, manuals and procedures of InterCement, relating to the Compliance Process under their responsibility.

Process Owner – The person who is responsible for monitoring the operation of the exposed area on a day-to-day basis.

3. RESPONSIBILITIES AND DUTIES

Compliance is primarily the responsibility of everyone. The specific responsibilities for applying and supporting the Integrity and Compliance Program are presented below:

3.1. Executive Committee

Its main responsibilities are:

- a) Promote high ethical and integrity standards at InterCement and an organizational culture that demonstrates and emphasizes, to all professionals, the importance of integrity procedures and the role of each one in the process;
- b) To discuss the main integrity and compliance events.
- c) To support the Integrity and Compliance Program.
- d) To make the necessary resources available for the execution of the Integrity and Compliance Program.

3.2. Ethics and Compliance Committee

Comprised by the CEO and other members of the Company's senior management and reporting to the Executive Committee, its main responsibilities are:

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- a) Maintain the Code of Conduct and investigate alleged violations of the Code of Business Conduct, other policies and procedures adopted by the Company or any applicable law or regulation;
- b) To ensure the observance and compliance with the ethical principles defined by the applicable legislation, as well as the internal rules of the Company and its Code of Conduct;
- c) To respond to consultations and / or advise on possible solutions to conflicts that are not provided for in the current Code of Conduct;
- d) To recommend actions that can stimulate the application of the ethics precepts and their incorporation in the culture of InterCement;
- e) To discuss, share and disseminate Integrity and Compliance practices; and
- f) To monitor the management of the ethics channel through reports of communications received.

3.3. Audit, Risks and Compliance Committee

Its main responsibilities are:

- a) To seek an adequate understanding of the topics on which they are called to give their opinion, taking their recommendation to the Board of Directors. Recommendations must be clear, direct, reasoned and in consensus;
- b) Define policies and monitor the ethics and compliance management system;
- c) Opinion on the hiring of the independent auditor;
- d) Supervise the activities of: - External auditors and Financial Statements - Internal audit and controls area;
- e) Recommend a risk management and compliance policy;
- f) Monitor the main risks of the Company (financial, operational, strategic and / or regulatory);
- g) Analyze the income and management accounts;
- h) Interact with external auditors on the Management Report;
- i) Analyze and recommend appointment, dismissal and annual audit plans;
- j) Ensure compliance with the Code of Conduct; and
- k) Analyze the Compliance Plan, especially focused on anti-corruption, antitrust and ethics.]

3.4 Compliance Officer

This person is responsible for supervising the Compliance Process independently and objectively. They review and evaluate processes that comply and do not comply with local laws and regulations and with the internal policies, rules, manuals and procedures of InterCement

3.5. Compliance Owner

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This person is responsible for monitoring compliance process with local laws and regulations and compliance with the internal policies, rules, manuals and procedures of InterCement relating to the Compliance Process under their responsibility.

3.6. Compliance Agent

Key professionals in each Business Unit responsible for being a **Facilitator** (helping spread the compliance culture and for implementing the process in the BU) and **Guardian** (ensuring that the execution of activities is in accordance with local laws and regulations and with the internal policies, rules, manuals and procedures of InterCement).

3.7. Process Owner

The person who is responsible for monitoring the operation of the exposed area on a day-to-day basis. Below is a list of their other responsibilities directly associated with compliance:

3.8. Organizational Development

The area responsible for ensuring that all professionals in InterCement formally adhere to the commitment to conduct themselves in accordance with the Code of Conduct, Corporate Compliance Policy and Standard. Other responsibilities are listed below:

- a) To organize and ensure that all InterCement employees receive the necessary training related to compliance.
- b) To organize and ensure that each new employee who is hired is duly trained.
- c) Monitor and charge BU professionals in relation to the attendance lists, Declarations and Terms in order to ensure that they have 100% of the necessary documents; and
- d) To organize and keep these documents with the records of each employee and specific administrator.

3.9. Legal Department

Its main responsibilities are:

- a) To help with an understanding of the legislation.
- b) To accompany and monitor alterations in laws and regulations.
- c) To assess the application of laws and regulations in the company's business.

3.10. Outsourced Audit

It is responsible for auditing the Integrity and Compliance Program.

3.11. Communication Department

It is responsible for assisting in the elaboration of a Communication Campaign on ethics, Compliance and Integrity and Compliance Program.

3.12. Audit, Risk and Compliance Department

Whose members do not exercise or accumulate operational activities, will have the following responsibilities:

- a) Ensure the application of the Company's Code of Conduct;
- b) Develop the plan for implementing the procedures and guidelines of the Code of Conduct, as well as other integrity policies;
- c) Provide periodic reports to the Audit and Compliance Committee on complaints received through the Ethical Line.
- d) Manage the internal audit activities, risk management process and the Integrity and Compliance Program, reports to the Chairman of the Board of Directors.
- e) Perform its activities with independence and authority, having protection against arbitrary punishments, mandate and autonomy to request documents and interview professionals from any department of InterCement.

4. CRITERIA AND RULES

- No executive or employee of InterCement, whether internal or external, is authorized to break or disobey local laws and regulations or internal policies, rules, manuals and/or procedures in any location in which InterCement operates.

IMPORTANT: *An activity or attitude considered to be normal and customary practice in the country or region is no justification for violating local laws and regulations or internal policies, rules, manuals or procedures*

- Suspicions of violations will be investigated and disciplinary actions and corrective measures will be adopted when applicable.
- All professionals and administrators must accept the Term of Commitment to the Integrity and Compliance Program and the Term of Use of Work Tools available in the Compliance Module at SER +, confirming awareness that the documents and work tools are property of InterCement who, at any time, can inspect them.
- In the event of an act harmful to the national or foreign Public Administration, InterCement must:
 - Communicate the fact to the competent authorities prior to the establishment of the PAR (Administrative Accountability Process);
 - Fully repair the damage caused;
 - Remove from their functional staff those involved in the harmful act, including removal of legal representation;
 - Monitor those involved in the harmful act;
 - Implement specific procedures to prevent acts similar to the one investigated in the PAR from occurring again. It is necessary to evidence the implementation of these procedures;
 - Conduct specific training for the professionals responsible for applying these procedures so that they can implement them; and
 - Carry out an investigation / audit to verify if there were acts similar to the one investigated in the PAR or to hire an independent organization to carry out this activity.

4.1. The Integrity and Compliance Program:

What is it?

It is a Program that covers the main national and international references that aims to inform and instruct professionals so that they are always guided by best practices and, thus, avoid damage to company's image and reputation. This Program includes two aspects, the soft part which seeks to establish in the Organizational Culture the habit of using ethical guidelines to integrate the decision-making processes of the organization and the hard part which is the elaboration and / or review of policies and standards, updating of the Code of Conduct, education, monitoring, among others.

Objective

Enhance InterCement's Culture in order to make it increasingly capable of acting with a high degree of performance and a high degree of integrity simultaneously.

Goal

Motivate professionals to adopt the habit of using ethical guidelines with autonomy and a sense of responsibility to:

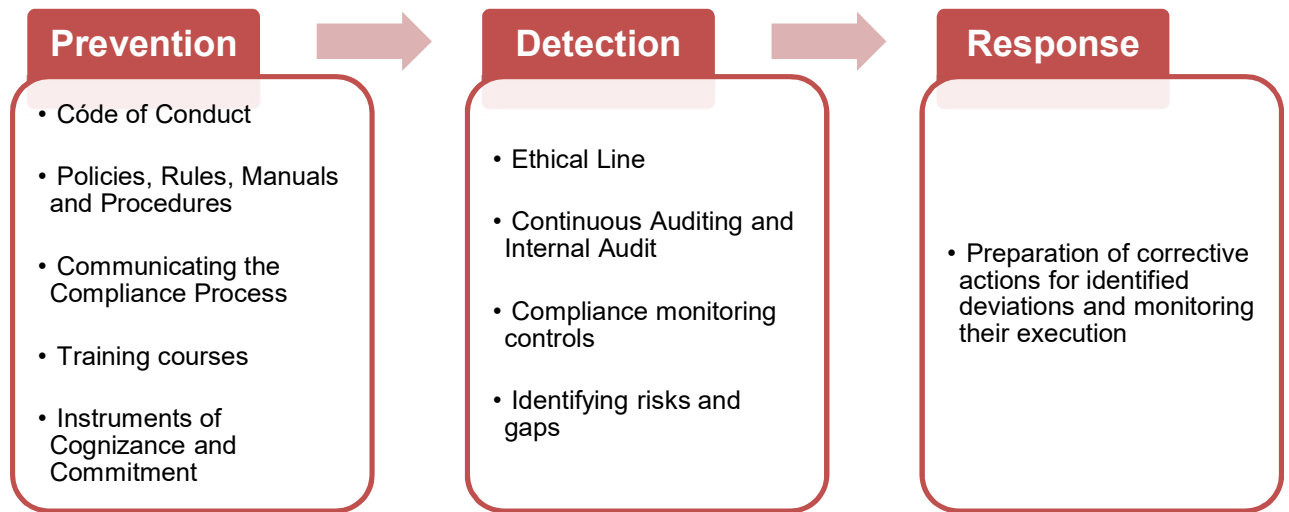
- Guide the search for financial results; and
- Reconcile the interests of the Organization with the interests of its Stakeholder Network.

What makes up the Integrity and Compliance Program?

4.1.1 The Compliance Process

It is a monitoring process that aims to ensure compliance with local Laws and Regulations, as well as with InterCement's internal Policies, Rules and Procedures.

The Audit, Risk Management and Compliance Department is in charge of the Compliance Process, the main objective of which is to ensure process and operations compliance in accordance with local laws and regulations and with regard to internal policies, rules, manuals and procedures, thus instilling confidence in the Administration that the processes are being carried out in accordance with the aforementioned provisions. The Compliance Process comprises 3 pillars: Prevention, Detection and Response.



The structure of the Compliance Process

This structure includes:

- The means by which the organization **understands the impacts of laws and regulations** on its business;
- The **governance model** to be used to manage, monitor and evaluate the organization's compliance with regulatory requirements and internal rules;
- The **roles and responsibilities** of the people who are members of the monitoring process;
- The **monitoring** itself to ensure that the processes are operating in accordance with local laws and regulations and with internal policies, rules, manuals and procedures.
- The **corrective actions** established for correcting deviations of conduct.

The organizational structure that is in place for conducting the Compliance Process is described below.

**Compliance Process Guidelines:**

1. Definition and approval of the topic to be monitored.
2. Definition of the Compliance Owner for each topic.
3. Execution of the process to be applied to each topic:
 - a. The Compliance Owner must define the Compliance Agents for each of the business units.
 - b. The Compliance Owner must train the Compliance Agents of each business unit and all the employees involved with the topic to be dealt with.

Should be:

- Identified the risks of the process to be addressed.
- Defined controls to mitigate risks.
- Performed the monitoring and reporting.
- Identified changes in legislation that may impact the process.

4. **Communication and Training:** After defining the topic and the Compliance Owner, the Compliance Officer must formally communicate the topic to be dealt with to the Compliance Owner and the latter must communicate this to the Agents. After communication, the employees must be trained to make them conscious of the importance of the Compliance Process and the role that each one has in this process, thus spreading knowledge and seeking the commitment of all employees with regard to internal policies and rules, the Code of Conduct, Corporate Compliance Policy and Standard and the policies and rules relating to the topic to be dealt with (e.g.: anticorruption, relationship with competitors, the management of environmental licenses, etc.).

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5. **Storing the evidence:** Every act of control, monitoring and corrective action must be duly documented, filed and sent to the Compliance Agent and Compliance Owner.
6. **Auditing:** Every time the Compliance Owner and/or Compliance Agent identifies relevant deviations/vulnerability they must action the internal audit process for confirmation or otherwise of the suspicion of deviations.
7. **Continuous assessment of the Compliance Process:** The Ethics and Compliance Committee must assess, at least every year, the Compliance Process and propose improvements and adaptations. An independent company will also be hired to audit the Compliance Process.
8. **Ethical Line:** Any employee that witnesses or identifies a situation that may configure the violation of this rule or policies/rules related to this Standard (e.g.: anticorruption, relationship with competitors, etc.) must communicate such fact to the Ethical Line. All accusations are investigated and corrective actions will be implemented if applicable. The anonymity of the name of the accuser is always guaranteed.

4.1.2. Communication Process

It consists of a continuous communication process on the topics of Integrity and Compliance, through email marketing (including messages of support from Senior Management to the Integrity and Compliance Program), banners, wallpaper on the desktop or in SAP, stickers, lectures, videos, Compliance website, etc.

Marketing e-mails related to the Integrity and Compliance Program are sent through the domain: Compliance Communicates.

4.1.3. Education Process

It consists of an active and permanent teaching and learning process on topics involving integrity and compliance, such as, but not limited to:

- Code of conduct
- Anti-corruption
- Antitrust
- Ethical line
- Integrity and Compliance Program

It is necessary to monitor and charge the participation of professionals in the training, as well as to apply mechanisms to verify the retention of the content covered in the training.

The Audit, Risk and Compliance Department participates in the planning, preparation, application and / or contracting of training on integrity and compliance issues.

4.1.4. Terms and Declarations

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Some of the Integrity and Compliance Program Standards have Terms and Declarations that need to be completed in the Compliance Module available at SER +, such as:

1. Declaration of Commitment Code of Conduct
2. Conflict of Interest Statement
3. Term of Commitment to the Integrity and Compliance Program
4. Term of Use of Work Tools
5. Declaration of participation in a competitors meeting.
6. Gift Offer above USD100 Declaration.
7. Declaration of Interaction with Public Agent.
8. Gift Receipt above USD100 Statement.
9. Sponsorship Delivery Term.
10. Donation Delivery Term.
11. Declaration of Sponsorship Acceptance.
12. Declaration of acceptance of donation of goods and / or materials.

Some of them are mandatory and others must be completed depending on the event's occurrences.

Below are the mandatory statements and terms to complete and online acceptance.

- Declaration of Commitment Code of Conduct
- Conflict of Interest Statement
- Term of Commitment to the Integrity and Compliance Program
- Term of Use of Work Tools

Now, if you received and / or offered a gift above USD 100, held a meeting with a competitor or a public agent, donated or sponsored something, it is essential that these terms and statements are also duly completed:

- Declaration of participation in a competitors meeting.
- Gift Offer above USD100 Declaration.
- Declaration of Interaction with Public Agent.
- Gift Receipt above USD100 Statement.
- Sponsorship Delivery Term. (*)
- Donation Delivery Term. (*)
- Declaration of Sponsorship Acceptance. (**)
- Declaration of acceptance of donation of goods and / or materials. (**)

(*) After generating the Term, it is necessary to obtain the signature of the competing authority (ies). The process will only be properly completed, as soon as the professional uploads these Terms in the Ser + Module, in "upload Compliance main".

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(**) After completing these declarations, the documents must be sent to the receiving institution for insertion of the appropriate logo and signature. The process will only be properly completed, as soon as the professional uploads these declarations in the Ser + Module, in “upload Compliance main”.

4.1.5. Ethical Line/Whistle Blower

The Ethical Line is the main communication channel of InterCement’s Integrity and Compliance Program. It is available to InterCement’s internal and external personnel and through it, any company or person in Brazil or abroad, can:

- a) Communicate the knowledge and/or suspicion of unlawful acts (acts of non-compliance with laws and regulations) or deviations of conduct (acts that violate values and guidelines contained in the Code of Conduct) in the activities of InterCement or its partners.
- b) To resolve questions and make queries regarding the Code of Conduct.

Communications may be anonymous or identified and are received by an independent third party.

What topics does the Ethical Line helps me to solve?

Some examples, are:

- Suspicion of illegal acts
- Conflicts of interest
- Harassment and inappropriate behavior
- Conduct towards the market (customers, suppliers, banks, partners and competitors)
- Deviations or clarification related to the Code of Conduct
- Discrimination of any kind
- Safety at Work
- Environment

The means of contact (eg 0800, e-mail, internet, PO Box, whatsapp) of the Ethics Line are available at: <https://compliance.intercement.com/en/etica.php>

For more details see the Corporate Ethical Line Standard.

4.1.6 Contractual Compliance and Anti-Corruption Clause

In contracts signed with third parties, they must contain a clause establishing the obligation to comply with ethical standards and the prohibition of fraud and corruption practices (anti-corruption clause), as well as contractual termination in case of non-compliance with ethical standards and fraud and corruption practices.

4.2. Risks

If external legislation and regulations and internal policies and rules are not complied with, the main risks are:



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- a) A negative impact on the reputation and image of InterCement.
- b) A reduction in EBITDA resulting from unauthorized expenditure.

5. ATTACHMENTS

N/A

6. REGISTERS

N/A