

## 1. PURPOSE

The purpose of this Standard is to establish guidelines regarding the offering or receiving of Gifts or Courtesies, Donations or Sponsorships and Institutional Marketing within InterCement's activities and relationships.

## 2. DEFINITIONS AND ACRONYMS

**ADVANTAGE OR UNDUE PAYMENT / FACILITATOR** - Undue payments and advantages to public officials, government officials and public agents may be considered: cash, gifts, travel, entertainment, job offers, meals, illegal campaign contributions, improper sponsorship of events, scholarships, luxury items, jewelry or precious stones, charitable contributions, etc. It may also be a payment to a public official to ensure or expedite the performance of an action or service to which a person or Company has a normal and legal right. For example, payments for obtaining authorizations, licenses and other official documents, regulatory approvals, blocking a competitor's bidding, reducing taxes, avoiding customs charges or fees, processing government documents such as visas and service orders; provision of telephone services; water and electricity supply, etc.

**BRIBE** - offer, donation, promise, receipt of anything of value to influence a decision to do business with the Company or to give the Company an improper advantage. Anti-corruption laws prohibit the payment of anything of value for obtaining business, maintaining business or obtaining any improper advantage. Even if the Company has a legal right to government action, such as a refund or license, paying a bribe to obtain this right is still prohibited.

**COMPANY (S)** - InterCement Participações S/A and its direct and indirect controlled companies.

**CORRUPTION** - Delivery, offer, promise or achievement of offering something to gain advantage or expectation of advantage in a particular deal; abuse of power or authority by a person to gain advantage for themselves or others by taking advantage of the power conferred. The most common form of corruption is bribery, and it can be active (act or effect of offering) or passive (act or effect of accepting).

**COURTESY** - are things of value offered or received as gifts.

**DONATION** - free transfer of goods or monetary amounts.

**GIFT** – That which is offered to someone as thanks or retribution.

**INTERMEDIATE AGENT** – Any person who does business on behalf of InterCement against other entities.

**MANAGER (S)** - Is responsible for administering and managing a particular project, whether a contract, a merger and acquisition or capital market transaction, a consulting process, or processes of any other nature. It can be a Manager with a middle management position (coordinator) or higher hierarchical level (manager or director), never a lower hierarchical person.

**POLITICAL AGENT** - Occupant or candidate for elective office, political party and political party framework and Politically Exposed Person (PEP).

**POLITICALLY EXPOSED PERSON (PEP)** – These are public employees who have held or have held relevant public functions or positions in the last five years. Family members or close relatives are also considered politically exposed persons. For such purposes, are considered family members or relatives in direct line up to the 4th degree of consanguinity, the spouse, partner and/or children of partners.

**PROFESSIONALS** – For InterCement, professionals are those who establish any working relationship with the company, regardless of their position, function, activity or length of time.

**PUBLIC ADMINISTRATION** – is the set of federal, state or municipal public agencies, as well as organizations governed by public law: municipalities, public foundations, public schools and universities, public research institutes, public hospitals, public companies, mixed capital companies, agencies regulatory agencies, etc.

**PUBLIC OFFICIAL or GOVERNMENT OFFICIAL OR EMPLOYEE or PUBLIC AGENT** - All employees of public or government-controlled companies including: (i) Directors and employees of any Government Entity at the national, state, regional, municipal or local level, including officers elected; (ii) Any natural person acting temporarily officially to or on behalf of any Government Entity (such as a consultant hired by a government agency); (iii) Directors and employees of companies with government participation; (iv) Candidates for political office at any level, political parties and their representatives; (v) Directors, officers, or official representatives of any international public organization, such as the World Bank, the United Nations, and the International Monetary Fund; and (vi) family members of any of these persons (spouse, partner, grandparents, parents, children, siblings, nephews, uncles, first degree cousins, etc.). In short, any person who, even temporarily or without remuneration, holds office, employment or public function in bodies or entities of the Union, Federal District, States or Municipalities, as well as legal entities controlled directly or indirectly by the Union, District Federal, State or Municipality.

Includes Political Agents.

**SPONSORSHIP** - Contribution of financial, human or property resources by the Company to the holding of an event or activity in exchange for a direct or indirect association with it, the most common, but not limited to, being the exposure of the Company's brand.

**TECHNICAL SAMPLE** - Cement sample granted for technical prospecting and testing of new products.

**THIRD PARTY** - an individual or corporate InterCement service provider, supplier or business partner. Examples: attorney, advisor, consultant, contractor or subcontractor, forwarder, distributor, contractor, manufacturer, intermediary, laboratory, representative, reseller, etc.

**VALUABLES** - amount of money as well as of economic value (which can be converted into cash). Examples: objects (pens, alcoholic beverages, briefcases and bags, clothing, watches, cell phones, electronics, appliances, concert and event tickets, luxury or rare car rides, boat rides, helicopter rides, dinner vouchers, events, loans, etc.), travel, lodging, meals, conference or seminar registration, invitations or tickets for cultural, sporting or entertainment activities, etc. VALUABLES are also considered advantages exchanged in personal relationships: favors, information, bonuses, special discounts on products or services, etc.

### 3. RESPONSIBILITIES

All managers and employees of the Company must know, follow and disseminate the contents of this Standard and other related standards, in particular the *Code of Corporate Conduct* InterCement.

However, the following responsibilities should be highlighted:

**Managers (Directors and Managers)** – (i) know, comply with and disseminate the guidelines of this Standard; (ii) report to the Ethics Line and or the Audit, Risks and Compliance area if there are deviations or suspected deviations from this Standard.

**Legal Department** - (i) ensure that this Standard is updated if local laws related to these topics change; (ii) together with the Audit, Risks and Compliance area, perform the necessary training to know and ensure compliance with this Standard; (iii) advise the other areas of the Company on matters related to this Standard.

**HR** - (i) Conduct communication processes related to this Standard. (ii) Define the destination of Gifts or Courtesies that could not be refused; (iii) Arrange and ensure that all professionals receive the necessary and periodic training.

**Ethics and Compliance Committee** – to receive information, analyze and refer matters to the appropriate departments, as the case may be.

**Audit, Risks and Compliance area** – operationalize the monitoring of compliance with this Standard.

Nevertheless, in the course of their daily activities, everyone has the obligation to prevent, identify and report to their managers and the Ethics Line the occurrence or suspected violation of this Standard, as well as weaknesses in the processes and systems that may be used as means for carrying out unlawful acts.

Failure to comply with the guidelines in this Standard will result in InterCement adopting disciplinary sanctions against Directors, Employees and Third Parties acting on InterCement's behalf.

## **4. RULES**

### **4.1. Gifts and Courtesies: General Guidelines**

- a)** Gift or Courtesy may only be received or offered in accordance with applicable Laws and Regulatory Frameworks and duly recorded in the ledgers.
- b)** In accordance with this Standard and the InterCement Standard for Preventing and Combating Illegal Actions, no Gift or Courtesy shall be offered or received for the purpose of bribery or to be construed as such.
- c)** The maximum amount for giving or receiving gifts or courtesies is USD 100. Additionally:
  - i.** It is forbidden to offer or receive any cash value.
  - ii.** It is forbidden to offer or receive Gifts or Courtesies of any value to Public Agents, Politicians or Politically Exposed Persons (PEP) - including here the Political Agents, their relatives, advisors, representatives, etc.
  - iii.** Request or suggest receiving any Gift or Courtesy from any person or institution is prohibited.

- iv. Respond to any Gift or Courtesy request or suggestion from any person or institution is prohibited.
  - d) Gift or Courtesy received under conditions contrary to this Standard shall be kindly and promptly returned.
    - i. In situations where the refusal of a Gift or Courtesy causes great discomfort or it is not really possible to return it, the recipient should thank and inform the offer of InterCement's determination to make the Gift or Courtesy available to the Humans Resources area to perform a draw among professionals.
  - e) Professionals who receive gifts from third parties (suppliers, service providers, etc.) or customers over USD 100 must complete the Gift Receipt Statement (\*).
  - f) Professionals who offer gifts from third parties (suppliers, service providers, etc.) above USD 100 must complete the Gift Offer Statement(\*).
- (\* ) The Statement is available at INTRANET and must be requested to Audit, Risks and Compliance area.

**The Ethics and Compliance Committee should be consulted if there is any situation that is not covered in item 4.1 of this Standard.**

#### **4.2. Donations and Sponsorships: General Guidelines**

- a) Donations and Sponsorships may only be received or offered in accordance with the Laws and Regulatory Frameworks in place and properly recorded in the ledgers.
- b) In accordance with this Standard and the InterCement Standard for Preventing and Fighting Illegal Acts, no Donation or Sponsorship shall be offered or received for the purpose of bribery and shall not give rise to interpretation.
- c) Donations and Sponsorships to Political Parties, Employee Unions, regulatory or supervisory bodies, Public Official entities are prohibited.
- d) Public Administration and Public Agents:
  - i. It is forbidden to offer or receive Donations and Sponsorships of any value to Public Agents - including here the Political Agents, their relatives, advisors, representatives, etc.
  - ii. Donations and sponsorships to government agencies can be made in view of the obvious benefit of the common good, examples:
    - Preservation or recovery of the environment.

- Actions of social and philanthropic support to communities.
- Education, training and human and professional development activities aimed at improving the population.
- Construction or renovation of public spaces and real estate: schools, hospitals, police stations, community centers, theaters, sports centers, squares, etc., which may include machinery, equipment and furniture.
- Festivities and big fairs.

e) For Donations and Sponsorships, it is mandatory:

i. Use the approval threshold described in the table below:

<b>ANNUAL LIMITS FOR DONATION AND SPONSORSHIP</b>	
<b>Limit Values</b>	<b>Approval Threshold</b>
Up to <i>USD 10.000,00</i>	Business Unit CEO
Above <i>USD 10.000,00</i>	ICP Board Directors and/or Business Unit Board

\* Donation of obsolete and unusable assets that have no book value must be approved by the Department Director and the CEO of the BU.

- ii. Allocated to a specific cost center.
  - iii. Fill in the following Documents (available at INTRANET and must be requested to Audit, Risks and Compliance area):
    - Donation Term or Sponsorship Term.
    - Donation Letter of Acceptance by the Beneficiary or Sponsorship Letter of Acceptance by the Beneficiary entity.
  - iv. Deliver Donation Acceptance Letter or Sponsorship Acceptance Letter to the Audit, Risks and Compliance area;
- f) Requests not subject to this Standard: The following types of donations are not included in this Standard:
- Technical Samples.

**Cases not included in item 4.2 of this Standard shall be submitted to the BU Board of Directors and the ICP (InterCement Participações) Board of Directors.**

### **4.3. Ethical Line**

Any professional who witnesses or identifies a situation that violates the establishment of this Standard may report the fact to the Audit, Risks and Compliance area or use the InterCement Ethical Line (contacts are available on the website: <https://compliance.intercement.com/etica/>) or whatever means the person feels most comfortable.

The Ethical Line is an independent communication channel, managed by a third party company, available to the Company's internal and external audiences and, through it, any company or person can make reports, complaints, or resolve your doubts, also make compliments, suggestions and comments related to the Code of Conduct.

The Company accepts anonymous reports, guarantees the confidentiality and does not accept any act of retaliation against anyone who makes a report in good faith.

## **5. RECORDS**

N/A

## **6. ANNEXES**

N/A