

CODE OF ETHICS AND CONDUCT

REVISION 05
18/09/2023

Hect was founded in March 2005 with the aim of assisting its clients with engineering and consulting projects, providing services in the construction, energy, transportation, oil and gas, industries, special works, reservoirs and water distribution and mining fields, among others, with the objective of resolving and preventing problems that negatively affect its clients' success.

HECT is guided by its mission: **"To meet the demands of our customers with excellence, using our expertise in technical consulting, reaffirming our credibility."** The company understands that this is a path that can only be followed in the light of righteousness.

Our performance in the market must not be based solely on our competence, but also on our ethical values. Aligned with an appropriate professional attitude, we must always act in accordance with our values and following the principles that strengthen transparency and correctness.

In this sense, HECT evolves each year with its Compliance and Integrity Program, increasingly reinforcing its commitment to promoting ethics and integrity in its business relationships.

This Code of Ethics and Conduct aims to guide our employees' attitudes and HECT's relationship with internal and external audiences. We must act in accordance with the principles contained herein, as well as observe, comply with and respect the laws applicable to the company.

The Code must be consulted whenever necessary and, in case of doubt, HECT's Integrity Sector can be consulted for clarification.

We thank everyone for their commitment to meeting and complying with the guidelines set out herein and we count on everyone's support for the constant improvement of our standards of conduct and integrity.

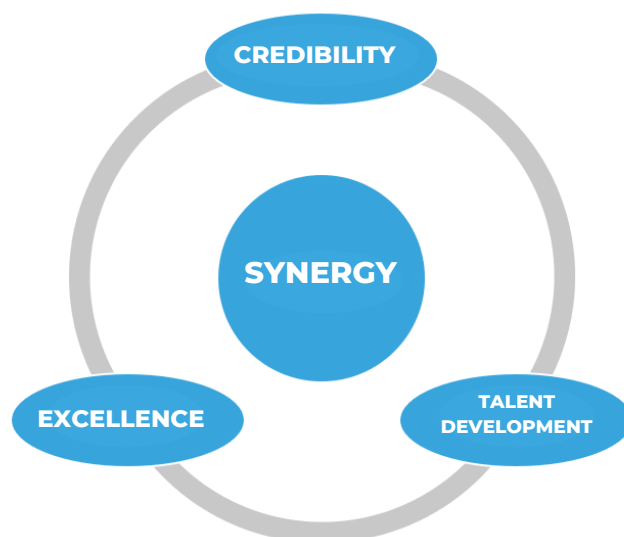
Geovane Martins
Director

MISSION

Meet our customers' demands with excellence, using our expertise in technical consulting, reaffirming our credibility.

VALUES

HECT's values translate the spirit of the company and its position towards its customers, employees, partners and society. HECT's set of values can be summarized in four main pillars:



Credibility

One of our main values is the development of services with the highest professional standards, providing credible solutions in terms of their relevance and importance to generate value, maintaining the trust of our customers and employees.

Excellence

We constantly seek to improve our services and processes, with the commitment to achieve the highest quality, applying, in an innovative way, the best practices and management techniques.

Synergy

We have workplace synergy, where all employees work interactively, aligned and synchronously, seeking to provide high quality solutions, effectively and efficiently.

Talent Development

We have a team of qualified professionals committed to the success of our company, our services and to generate value for our customers. We value and promote the continuous development of our employees, aiming to improve our quality standards and professional satisfaction

ABOUT THE CODE OF ETHICS AND CONDUCT

The Code of Ethics and Conduct is a set of guidelines and principles that guide employees and third parties in conducting their activities, in decision-making and in interpersonal relationships in the work environment.

The Code applies to the entire HECT team, including directors, employees, interns and youth apprentices, as well as any other group involved with HECT, such as suppliers, service providers, customers and any person or legal entity that comes to represent the company.

Everyone is expected not only to know and follow the Code, but also to promote its dissemination, reporting acts that are in disagreement with the guidelines contained in this document.

All employees and third parties that provide services for HECT must act in accordance with the principles contained in this document, as well as observe and respect the legislation in force in the places where the company conducts its activities.

Everyone is expected to strictly observe the laws applicable to HECT's business, as well as the Anti-Corruption Law.

COMPLAINTS CHANNEL

Any cases of violation or suspected violation of any rules provided for in this Code of Ethics and Conduct, current laws or internal company procedures, must be reported on HECT's Complaints Channel.

The Complaints Channel guarantees complete secrecy and confidentiality. Reports received are verified independently, free of any external or internal influence, with caution and responsibility, in a fair and impartial manner. In the event of proof of violation by an employee, including members of the company's top management, appropriate disciplinary and/or legal measures are taken.

The Complaints Channel can be used by internal and external audiences. Identification is not mandatory if the person prefers to remain anonymous.

Retaliation against anyone who reports any misconduct or suspicion in good faith, or who collaborates with related investigations, is expressly prohibited, even if, after the investigation, the fact is not considered a proven misconduct.

Acts of retaliation must be immediately reported and are subject to the application of disciplinary measures by HECT.

COMPLAINT CHANNEL CONTACTS:

<https://www.hect.com.br/ouvidoria>

<https://canal.ouvidordigital.com.br/hect>

ouvidoria@hect.com.br

DISCIPLINARY MEASURES AND SANCTIONS TO THIRD PARTIES

Any violation of the rules defined in this Code, as well as in any other of HECT's policies and rules, as well as the laws subject to the business, is subject to disciplinary measures.

Failure to comply with a violation may be interpreted as agreement or cooperation with such violations and is subject to punishment.

HECT possesses guidelines for applying punitive disciplinary measures against violations. It is up to the Compliance Committee to recommend the application of appropriate disciplinary measures in each case.

Similarly, the proven violation of laws, internal regulations, and contractual clauses by a third party is a cause for the unilateral termination of the contract. In the same way, they must answer to the competent authorities for such violations committed in the exercise of activities directly or indirectly related to HECT.

COMPLIANCE COMMITTEE

The Compliance Officer, together with the Compliance Committee, are responsible for implementing, operating and monitoring HECT's Compliance and Integrity Program.

Among its assignments includes:

- Resolve doubts or conflicts regarding the interpretation of this Code and other Program procedures;
- Identify and determine awareness actions and training;
- Receive and evaluate complaints and;
- Promote the continuous improvement of the Program

Committee members are appointed by HECT's Director and, like the Compliance Officer, report directly to the Director for Compliance and Integrity matters.



WORK ENVIRONMENT AND INTERNAL CONDUCT

HECT values a pleasant work environment, which is why it values harmony among its employees, commitment, transparency and trust in relationships. This is the way to achieve better results and a better quality of life.

DIVERSITY AND INCLUSION

HECT is guided by principles of equal opportunity and non-discrimination. Relationships at work must be guided by trust, integrity, impartiality, mutual respect and fairness.

Discriminatory practices regarding ethnicity, color, gender, sexual orientation, faith or religion, physical conditions, age, marital status, social class, or any other form of prejudiced and discriminatory treatment are not allowed under any circumstances.

PROFESSIONAL POSTURE

HECT expects from its employees a positive professional attitude, integrity, honesty, mutual respect, trust and collaboration.

The company's values guide the conduct and must be practiced in all environments, whether internal or external.

A commitment to optimizing resources and reducing costs and expenses in all the company's activities is fundamental, while always maintaining the quality of the services offered.

Taking advantage of a position held at HECT to obtain personal favors or benefits or for third parties of your relationships **is not permitted**.

The involvement of employees and third parties in illegal activities that harm or put HECT's image and reputation at risk **is not tolerated**.

PERSONAL AND SEXUAL HARASSMENT

Harassment is behavior of an offensive nature, which annoys or disturbs, and which is under no circumstances allowed, and if it occurs, it must be reported in the Complaints Channel.

Personal harassment

Personal harassment is the exposure of someone to humiliating, embarrassing, repetitive and prolonged situations in the exercise of their functions. They are more common in hierarchical subordination relationships, in which negative behavior by one or more bosses towards one or more subordinate(s) prevails, destabilizing the victim's relationship with the work environment and the organization

Sexual harassment

It is defined as any form of verbal, virtual or physical approach, by means of the hierarchy in the work relationship or not, that aims to obtain sexual advantages from the victim.

It could be unwanted and unsolicited actions, gestures, messages or behaviors of a sexual nature that make the target feel uncomfortable.

Sexual harassment is not just a violation of our Code of Ethics and Conduct. It is also a crime according to the Penal Code.

ASSET PROTECTION

HECT's equipment, software and means of communication (telephone, e-mail, messaging software, internet and others) are for exclusive use for the development of work activities during working hours, and should not be used for personal purposes. Its use is forbidden to broadcast material of an offensive, discriminatory or illegal nature.

The use of HECT's goods and assets, whether from the central office or locations where service is provided, are for exclusive use for professional activities. Use for personal purposes must be restricted to the minimum necessary.

CONFIDENTIAL AND PRIVILEGED INFORMATION

Information is an intangible asset of great importance to HECT. Internal information must be kept confidential in order to preserve the interests of the company, its customers, third parties and employees. Proper use of such information is a fundamental principle of HECT. Failure to protect information will be strictly punished under the terms of the legislation, and the transgressor may respond civilly and criminally.

HECT, as well as its employees and third parties, are committed to maintaining the integrity and confidentiality of all information overseen by customers and partners, whether in physical, digital format or any other means of disseminating information.

Collaborators and third parties who have access to strategic and confidential information about projects and studies developed by HECT cannot use them for the purpose of obtaining personal gains, nor disclose them to people who do not belong to the access group.

It is a **SERIOUS VIOLATION** to copy confidential files of customer data and projects developed by HECT, whether from computerized systems or physical documents, for personal use or for the benefit of third parties.

Any situation that compromises the security of information must be communicated to HECT, so that the appropriate measures can be taken.

PROHIBITION AGAINST FRAUDS

Frauds are highly harmful and cause, in addition to financial losses, damage to HECT's reputation and integrity. Thus, the behavior of people who, in the exercise of their functions, want to obtain gains through fraud for themselves, for third parties or even for the company itself, is not tolerated.

What is fraud?

Fraud is any illicit, undue or irregular act carried out against another person or organization to obtain gain illicitly, unduly or irregularly.

This includes:

- Falsifying documents or medical reports;
- Alterations to accounting data and managerial results;
- Payments made through unofficial means.

FINANCIAL INFORMATION AND ACCOUNTING RECORDS

It is HECT's commitment to respect and strictly comply with the laws and regulations applicable to its business activities, including tax laws and regulations, anti-corruption laws, anti-money laundering laws and competition laws.

HECT has an internal accounting control system that reflects the financial and equity transactions carried out with due authorization and accuracy. All transactions and payments are duly calculated, justified and recorded in books, records and accounts in a clear and transparent manner.

All documentation and records of accounting and financial transactions must be preserved, as stipulated by legislation and HECT procedures.

ENVIRONMENT, HEALTH AND SAFETY

All employees must obey the legislation and internal rules regarding health and safety applicable to their work, whether they are HECT's or the companies' where the work is being carried out internal rules.

It's everyone's duty to:

- Obey traffic laws and internal rules for driving vehicles;
- Inform the company about unsafe acts and conditions observed in the scope of work and that may generate risk of accidents;
- Ensure the prevention of water, energy, materials and food waste, as well as practice and carry out the responsible disposal of organic, recyclable and electronic waste;
- Comply with health, safety and environmental laws and regulations applicable to the nature of the business
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CONFLICT OF INTERESTS

Conflict of interest is a situation in which the interests of one party may contradict or override the objectives or interests of another party. Situations in which there are family, affective or financial ties can give ground the occurrence of conflicts of interest within the company.

Attitudes and choices influenced by conflicting interests can undermine the company's reliability, credibility and impartiality, therefore, **decisions that are influenced by conflicting interests should not be taken.**

Employees and third parties who work with HECT must identify and prevent any conflict of interest that may occur during the development of their work and responsibilities. Likewise, they must report to the integrity sector any situations, real or potential, of conflict of interest with HECT's business through the Transparency Declaration form.

Family and affective relationship between employees

The family or affective relationship between employees is allowed, as long as they cannot, directly or indirectly, influence the activities of the partner or family member.

The recommendation of friends and family is accepted, provided that the link with the person indicated is informed and an exempt position is assumed in the selection process, in order to ensure that the candidate is submitted to all selection stages, without preference or priority

Relation with suppliers, clients and partners

HECT employees must refrain from participating in any project, debate, negotiation or decision relating to suppliers, clients or partners with whom the employee possesses a family or affective relationship.

GIFTS, PRESENTS AND HOSPITALITIES

Offering gifts, presents and hospitality is common in the business world. Therefore, caution is needed so that these practices do not generate, in any way, expectations of favoritism or influence in decision-making.

Employees and third parties acting on behalf of HECT **are not permitted** to promise, offer nor grant any gift, present or hospitality to public officials or operators of other means of conflict resolution. Likewise, gifts without commercial value, distributed as a courtesy, advertising or common divulging, are not allowed, always respecting the applicable laws and regulations. In the case of other audiences, internal guidelines established by the Compliance and Integrity Program must be followed.

Expenses related to gifts, presents and hospitality must be recorded in the appropriate accounting entries. HECT employees who receive gifts, presents and hospitality must declare it to the integrity sector, which will decide on the destination of the item.

DONATIONS AND SPONSORSHIPS

Contributions may be made in favor of projects/institutions of recognized reputation and respectability, whether of an educational, sports, cultural or philanthropic nature. They must be analyzed by the Administrative Management, integrity sector and approved by the Board of Directors.

Cash donations are not made under any circumstances, regardless of the amount or recipient. Donations will also not be made to entities that are proven to, or are under suspicion of participating in acts of corruption, fraud or other non-compliance with the legislation.

In accordance with Law N° 13.165/2015, HECT does not make any kind of donation to political parties or candidates. Collaborators will be able to make donations with their own resources, as long as there is no involvement on the part of HECT.

RELATIONSHIP WITH EXTERNAL GROUPS

It is part of HECT's routine to interact with different groups, and these relationships must be based on respect, ethics, transparency and always in tune with the company's values.

CLIENTS

HECT concentrates its efforts on conducting its clients' projects, meeting the demands of time and cost. HECT will always prioritize the interest of its customers and the work and projects that are conducted by its team.

Respect and ethical commitment are fundamental values and its business relationships are based on the principles and standards of conduct set forth in this Code.

The preservation of the confidentiality and secrecy of information received from customers is a commitment of this company and of all its employees and third parties who work in collaboration with HECT.

BRANCHES OF GOVERNMENT AND JUDICIARY SYSTEM AND MEMBERS OF OTHER MEANS OF CONFLICT SOLUTION

HECT is a signatory of the Business Pact for Integrity and Against Corruption and pledges to follow the anti-corruption rules – in particular the Brazilian Anti-Corruption Law (Law No. 12.846/2013) and the United States of America Foreign Corrupt Practices Act – FCPA.

The Brazilian Anti-Corruption Law provides for the strict liability, in the civil and administrative spheres, of companies that practice harmful acts against national or foreign public administration. It provides for strict punishments in the administrative and judicial spheres applied to those responsible for repairing damages related to corruption, including in the criminal sphere, for the individual who is involved

As such, it is **expressly prohibited** to:

- Offer, promise or give, directly or through third parties, favors, money, gifts, presents or hospitality to public officials, judiciary system officials and officials of other means of conflict resolution, political parties and their members or any candidates for public office , in Brazil or abroad, as well as family members or equivalents of any such persons, on behalf of HECT, to obtain undue advantages for personal benefit or for the company.
- Make “facilitation payments” to accelerate or favor the analysis and obtaining of licenses, authorizations and permissions and other routine acts, whether for the benefit of HECT or its customers;

- Interact with a public official with whom there is a family or affective relationship, on behalf of HECT;
- Induce an authority or public official to perform any act in violation of their legal duties

It is HECT's guideline to contribute to the investigation or inspection activities of public bodies, entities or agents, not allowing any action that may hinder or intervene in such processes.

Meetings with Branches of Government

To ensure transparency and inhibit unethical conduct, meetings with Branches of Government should preferably take place with the presence of two HECT employees, at the official premises of the public body or at the company. In addition, it is important to formalize it in minutes that allow the traceability of meetings and their decisions.

It is not allowed that any meetings, gatherings or other types of interactions take place between administrators, employees and authorized third parties of the company with public officials, whose objective is to influence or change the impartiality of action of any of the parties (be they Hect employees, customers or other interested parties) in Hect projects under any circumstances.

SUPPLIERS AND BUSINESS PARTNERS

HECT does not do business with partners who have a history of involvement in illegal activities or conduct such as corruption, money laundering, administrative impropriety, tax evasion, evasion, smuggling, bribery and facilitation payments, among others.

According to the Anti-Corruption Law, HECT can be held responsible for the actions of suppliers, service providers, third parties with representation and other business partners if they participate in illegal acts of bribery or corruption that benefit the company regardless of HECT's knowledge of the wrongful conduct practiced. All is needed is to prove that the company was somehow benefited by the unlawful act.

That is why it is so important to hire and seal partnerships with reputable entities, committed to integrity in their actions, in line with HECT's internal rules and current legislation.

COMPETITOR

HECT's commercial relations are guided by strict observance of competitive practices determined by laws and regulations, based on the principles of honesty and respect.

Any agreements, understandings and/or exchanges of commercially sensitive confidential information (examples: price, costs, margins, commercial or investment plans) with competitors, which may give rise to or influence, directly or indirectly, the setting of prices, readjustments, discounts and/or conditions of sale, division of markets or customers are forbidden, among other measures that may limit or restrict in any way a free competition in the market.

APPROVAL, COMMUNICATION AND TRAINING

This is the fifth version of the Code of Ethics and Conduct, which was approved by the HECT Board of Directors in September 2023 and is valid until the next revision.

HECT has a Communication and Training Plan, for which the Integrity Sector is responsible for, with the objective of disseminating the rules of the Code of Ethics and Conduct and raising awareness about the importance of compliance.

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