Code of Conduct

Silvia Pinheiro consultancy, fancy name of the company name Pinheiro & Petraglia Consultoria Ltda, was established on 14/12/2015, under CNPJ 23.841.668/0001-67.

Code of Conduct

Ethical aspects of research, commitments to anti-bribery and anti-corruption laws

We ensure and agree with the use of ethical reviews recommended by contracting parties, universities, profit, and non-profit organizations. Our collaborators and subcontractors will fully commit to them. Furthermore, partners, collaborators and subcontractors are bound to antibribery and anticorruption laws and regulations in Brazil and subjected to the correspondent administrative and criminal penalties in cases of violations. Therefore, the Spinheiro and its consultings have antibribery, anticorruption and ethical review documents for partners, collaborators, and subcontractors.

Accounting records

In a complete, correct manner, we record the accounting and financial information following the accounting regulations in force, as established by applicable laws in Brazil.

Confidentiality and Intellectual Property

We do not disclose any confidential information, including those related to industrial and intellectual secrets, processes, methods, strategies, plans, consultings, technical or market data, or of any other type. We maintain the confidentiality of such information even when the working relationship has ended, as well as the confidential information of the companies and consultings in which we previously worked. Therefore, Spinheiro consulting might have confidentiality document for partners, collaborators, and subcontractors.

Protection of Child and Adolescent rights

In our research, we fully obey the provisions of Law 8.069 of 1990, Statute of Children and Adolescents. We understand that children and adolescents prioritise protection and assistance in any circumstances. No child and adolescent shall be subject to slavery and labour, unless, in the case of the second, the circumstances are admitted by law. Inviolability of children's

physical, psychological, and moral integrity must be preserved, including their image, identity, autonomy, values, ideas, beliefs, personal spaces, and objects. We reinforce that sanctions for the breach of the Statute of Children and Adolescents can be enforced in case of action and omission to comply.

Relationship with third parties and liability

In the development of its activities, partners, collaborators, and subcontractors must follow the ethical requirements, human rights principles, and labour standards, under penalty of dismissal or termination of the contract. The labour contracts between the consulting and subcontractors and collaborators are subject to Brazil's labour and civil liability principles. The partner-director Silvia Pinheiro is jointly and severally liable for damages caused to third parties resulting from work performed by subcontractors or collaborators in the execution of services rendered on behalf of Silvia Pinheiro Consultancy in the civil sphere.

Monitoring

Environmental and social risks are constantly monitored. Therefore, collaborators and subcontractors must submit a service provision proposal containing a strategical planning, methodology of work, environmental and human rights risks, as well as partial and final accountability and narrative reports, to be evaluated by Spinheiro.

Principles

Respect for the individual and collective rights and duties outlined in Article 5 of the 1988 Federal Constitution, with emphasis on:

- 1. Respect for human dignity
- 2. Promotion of legality and equality
- 3. Encouraging the free expression of thought, if anonymity is forbidden
- 4. Respect for the due process of law
- 5. Respect for the right of association
- 6. Respect for the Statute of the Child and Adolescent, Law no 8069 of 1990
- 7. Repudiation of any form of gender and/or ethnic discrimination
- 8. Rejection of any form of violence and/or intolerance
- 9. Repudiation of any form of corruption
- 10. Rejection to modern slavery, forced and child labour
- 11. Citizenship awareness