

COMPLIANCE PROGRAM
CODE OF CONDUCT

ROLIM, VIOTTI & LEITE CAMPOS

advogados

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01 . USER GUIDE

The Code of Conduct defines principles, policies and good practices that guide the activities of Rolim Viotti & Leite Campos Advogados (“RVLC”), as well as the obligations and responsibilities of its employees, partners, clients and suppliers. The Guide is an essential tool to prevent and detect non-compliance with laws, regulations and any other applicable legal provisions.

For whom it is intended: RVLC’s professionals, partners, clients, suppliers, authorities, and society as a whole.

Where it can be found: The Code is available for public access on the Intranet Website (Compliance page) (<http://intranet.rolimvlc.com/compliance/>) and on the office’s homepage (www.rolimvlc.com/compliance/).

Reviews and updates: The Code is revised at frequent intervals. Revisions are based on suggestions, comments and experiences reported to the RVLC, as well as on laws and business practices. Upon approval, updated versions are made available in the networks mentioned in the immediately preceding paragraph.

Consequences of non-compliance: Non-compliance with the Code of Conduct, once determined by internal and external audits, is subject to corrective actions such as warning letters, suspension, or even termination of an agreement entered into with RVLC.

Obligation to Report and Promptly Stop Non-Compliant Behavior: All RVLC’s employees shall inform the Compliance Committee of any possible breach of the RVLC’s Compliance Program to enable (i) immediate suspension of any non-compliant behavior, and (ii) adoption of counteractions to remedy damages caused by such breach.

Questions, suggestions and complaints: Any questions, suggestions and complaints shall be reported or submitted to RVLC’s supervisor, institutional member or Compliance Committee.

RVLC’s Compliance Committee contact information: Any communications to the Compliance Committee may be addressed to:

RVLC’s website: www.rolimvlc.com/compliance

Email: compliance@rolimvlc.com

Phone: +55 31 2104-2800 / 2104-2874

02 . PRINCIPLES

Founded in 1993, Rolim Viotti e Leite Campos Advogados (“RVLC”), has 5 offices in Brazil and 3 in Europe. RVLC seeks constant interaction and balance between theory and practice, (between academia and the market), with the practice of specialized Law being the essential characteristic of our services. Our firm aims to legally enable business transactions by combining ethical values with the technical expertise of our staff.

The services we provide for our clients focus on the search for solutions and the prevention of contingencies, in order to optimize their businesses through diligent and steady work of our experienced professionals.

Through an efficient and high-quality service, RVLC effectively manages the interests and needs of its clients, presenting and collectively assessing all possible legal scenarios and strategies for the best decision-making.

03 . OUR VALUES

- Relationships with integrity
- Work with proactivity
- Innovation with optimism

04. CONDUCT AND POLICIES

RVLC, along with all its professionals, expects all related parties to act with integrity and in compliance with both its values and this Code of Conduct. All RVLC's employees must acknowledge that they are part of RVLC and their actions directly affect the firm's reputation.

RVLC's professionals are committed to the highest standards of integrity, honesty and respect in professional relationships both inside and outside the Firm, in compliance with the applicable national and international regulations, as well as with the Firm's bylaws.

All RVLC's professionals, partners, clients and suppliers must comply with the following Conduct Policies.

Compliance with the OAB's [Brazilian Bar Association] Code of Ethics and Discipline

1. RVLC's professionals must uphold OAB's [Brazilian Bar Association] Code of Ethics and Discipline, which is an integral part of RVLC's Code of Conduct, paying special heed to the following provisions.
2. Lawyers' obligations:
 - 2.1. preserve honor, nobility and dignity with due regard for the essential and indispensable nature of the profession;
 - 2.2. act with courage, independence, honesty, decency, authenticity, loyalty, dignity and good faith;
 - 2.3. maintain a good personal and professional reputation;
 - 2.4. endeavor to continuously improve themselves both as citizens and as professionals;
 - 2.5. contribute towards improving institutions, the legal system and the laws;
 - 2.6. encourage settlements and avoid litigation whenever possible;
 - 2.7. advise clients against embarking on a court adventure;

2.8. abstain from:

- 2.8.1.** taking advantage of undue influence, to their own benefit or the client's;
- 2.8.2.** pursuing activities in areas incompatible with legal practice;
- 2.8.3.** associating with legally questionable businesses;
- 2.8.4.** providing services for people who infringe human ethics, morality, honesty or dignity;
- 2.8.5.** dealing directly with the opposing party without the consent of the opposing party's lawyer.

2.9. maintain their freedom and independency.

3. Lawyers may legitimately refuse to work on a claim that concerns a law or right that either equally applies to them or goes against their express advice.

4. Lawyers belonging to the same firm may not represent clients with opposing interests.

5. Should conflicts of interest arise between a lawyer's clients that cannot be resolved amicably by the aggrieved parties, the lawyer must choose one party to represent and cease to represent the others, with due regard for confidentiality.

6. A lawyer is not required to accept a client's insistence on having another lawyer working alongside him/her or the appointment of other professionals to collaborate with in a litigation proceeding.

7. Confidentiality is inherent to the profession and is to be respected, except in cases of great threat to the right to life, honor, or when the lawyer finds him/herself assaulted by his/her client and, in defense, must disclose the information, always restricted, however, to the interest of the case.

Conflict of Interests

All the decisions made by RVLC's professionals will rely on ethics and applicable laws, and will consider the best interests of the Client and the Firm.

RVLC's professionals will strive to avoid situations that result in (or cast doubts on) conflicts between the interests of the Clients and the Firm, and/or their own personal, financial or family interests. The Lawyer shall promptly report any such event to RVLC's Compliance Committee.

Overall, a situation giving rise to a conflict of interests is one that may cast doubts on the neutrality of a decision, or on what would better suit the Client's and/or the Firm's needs, or on the compliance/non-compliance with applicable law.

A lawyer finding him/herself at a crossroads that may give rise to a conflict of interests or cast doubts on the occurrence thereof must promptly notify his/her immediate superior or the Compliance Committee.

Conflict between Clients

RVLC's professionals will always act with autonomy, loyalty, and good faith when dealing with their clients. They may not work on a lawsuit to which the parties are not only clients of the Firm, but also have opposing interests. Lawyers are expected to avoid working on defending antagonistic rights.

Before starting any legal procedure, the lawyer must ensure that the opposing party is not a client of the Firm. Situations that may result in Conflict of Interests must be informed by means of a "Conflict Test" form, available on the Firm's Intranet, as soon as its occurrence is detected.

Whenever possible, the Conflict Test will be applied before the presentation of service proposals to new clients.

Corruption and Illegal Payments

RVLC's conduct is based on domestic and international anti-corruption laws, especially OECD's International Convention on Combating Bribery of Foreign Public Officials in International Business Transactions (Decree no. 3,678/2000), OAS's Inter-American Convention Against Corruption (Decree no. 4,410/2002), United Nations Convention against Corruption (Decree no. 5,687/2006) and the American Foreign Corrupt Practices Act "FCPA", UK Bribery Act, and Brazilian laws (Law 12,846/13).

RVLC does not allow any kind of corruption, whether public or private, which includes any promises or payments in exchange for any kind of inappropriate or illegal benefit, or which does not comply with legal and ethical principles.

Any situation involving risk or signs of corruption or illegal payment must be promptly informed to RVLC's Compliance Committee, who will review it and take the appropriate steps.

Money Laundering

RVLC neither participates nor condones any involvement with money laundering activities or the funding of terrorism. RVLC's professionals must comply at all times with laws against money laundering and the funding of terrorism.

The following suspicious activities must be subjected to the scrutiny of RVLC's compliance committee:

1. those that may result from unlawful activities or whose objective it is to conceal funds or assets derived from such activities;

2. those that may use funds that will be later used to carry out unlawful activities;
3. those that have been structured to avoid records or systematic communications due to applicable laws against money laundering and the funding of terrorism;
4. those that do not have a commercial purpose or in respect of which no plausible explanation exists, after examination of the facts and the possible purpose of the transactions.

Gifts and/or Charitable Donations

RVLC's professionals may not accept, pay, solicit, offer, or receive sums of money or gifts (including donations, loans, giveaways) that may be connected with conduct that either is unlawful, undue, unethical or may give rise to conflict of interests even in the face of unlawful pressure.

Low-value gifts, donations, or loans in accordance with applicable laws and with the Office's regulations are acceptable .

Financial aids and donations for social, humanitarian, or scientific purposes, as well as adhesion fees in social organizations and associations, may be made upon the prior approval of the Executive Committee, acting upon the instruction of RVLC's Compliance Committee.

RVLC does not make political contributions (donations to politicians, political parties, or political organizations).

Privileged and Confidential Information

RVLC's professionals must comply with regulations on the confidentiality of the information of clients, the office, and third parties. All information in respect of clients and potential clients must be treated as confidential, except for any information already in public domain.

Confidential information is treated with the utmost Care by RVLC's professionals, who will comply with applicable laws, in particular with laws protecting the privileged information exchanged between lawyer and client.

In many situations, the activities carried out by RVLC (such as M&A transactions) are subject to penalties that may be imposed on clients and/or to RVLC for breach of the confidentiality undertaking.

Non-public original documents and their copies must be evaluated by RVLC's professionals so that they may be afforded the necessary protection during the execution of the services and after completion thereof.

RVLC's professionals must take additional care to maintain the confidentiality of the information in any setting outside of the office, avoiding comments that may identify clients and / or services in public transportation (for example, a cab), elevators, restaurants, as well as other public places, and in the presence of others who do not share the same level of commitment.

Intellectual Property, Knowledge Management, and Opinions

RVLC upholds the law protecting intellectual property and copyright.

The work and the studies developed by RVLC's professionals are considered RVLC's intellectual property, and must be treated with the utmost care. The inappropriate disclosure of knowledge and intellectual property may give rise to damages.

The following activities are considered inappropriate:

- a)** Developing work without respecting and / or referencing the used sources;
- b)** Publishing articles and studies without regard for the legislation on copyright;
- c)** Making copies of works, files, studies, emails and/or documents in respect of clients with whom the lawyer did not interact in any pertinent manner;
- d)** Violating RVLC's rules on Information Security.

Interviews, articles, books, and appearances in mass media, social media (including Twitter, Facebook, LinkedIn, WhatsApp, and others) by RVLC's professionals must not give rise to any conflict or potential conflict with the Firm's theses, defense strategies, opinions, and values or with the client's values.

RVLC's professionals must abstain from issuing personal opinions that contradict those of the Firm. Instead, they must steer opposing personal opinions toward RVLC's internal channels.

Considering that RVLC's professionals may be clients of the Firm's clients, any manifestation and/or opinion in respect of the Firm's clients must be made with all due care to avoid embarrassment.

Information Security

RVLC relies on an Information Security Policy that encompasses the use of the Firm's and the Professionals' IT equipment, tablets, and phones. The use of computers, email services, intranet/internet, and phones, is subject to monitoring for security reasons.

Financial and Accounting Integrity

- a) RVLC documents and records all transactions with accuracy. Information on these transactions will be described in the Firm's invoices, books and financial statements, in addition to reports and other formats determined by law.
- b) All payments and commitments made by RVLC must be authorized by the appropriate professional and backed by evidence.
- c) RVLC's professionals must use the Firm's and the Client's financial resources with reasonably and must inform with accuracy any expenses made.
- d) An error in producing an expenses report for reimbursement may be viewed as serious if it leads to the Firm's or the Client's financial loss.
- e) RVLC's professionals must keep confidential all relevant financial information to which they have access, and must not use said information to obtain any advantages to themselves or to third parties.

Third Party Compliance

RVLC does not authorize or condone any unethical or unlawful practices by third parties with whom RVLC may have any relationship, be they clients, suppliers, partners, or corresponding lawyers.

If any illegality should be identified by an RVLC professional, he/she is required to report the illegality to RVLC's Compliance Committee, who will evaluate the steps to be taken, which may involve advising the third party to right the wrong so as to contribute towards developing a culture of compliance.

SUPPLIERS, PARTNERS, AND CORRESPONDING LAWYERS

Suppliers, Corresponding Lawyers, & Partners must comply with RVLC's Code of Conduct. To that effect, they will be made expressly aware of this code and will be subject to specific clauses, setting forth compliance-related obligations and responsibilities, and may be invited to take part in training programs held at reasonable intervals.

Statement in Support of the United Nations Global Compact

RVLC pledges full support to the UN's Global Compact and to its ten principles:

HUMAN RIGHTS

1. Businesses should support and respect the protection of internationally proclaimed human rights; and
2. Make sure that they are not complicit in human rights abuses.

LABOR

3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;
4. The elimination of all forms of forced and compulsory labour;
5. The effective abolition of child labour; and
6. The elimination of discrimination in respect of employment and occupation.

ENVIRONMENT

7. Businesses should support a precautionary approach to environmental challenges;
8. Undertake initiatives to promote greater environmental responsibility; and
9. Encourage the development and diffusion of environmentally friendly technologies.

ANTI-CORRUPTION

10. Businesses should work against corruption in all its forms, including extortion and bribery.

RVLC undertakes to adopt, divulge, and implement the ten principles of the Global Compact, hereafter considered part of RVLC's mission.

05 . COMPLIANCE PROGRAM

This Code of Conduct is an integral part of RVLC's Compliance Program and must be evaluated in conjunction with it.

The following are part of RVLC's Compliance Program:

- 1. RVLC's Code of Conduct, procedures, rules, and instructions,** available on the intranet;
- 2. Contractual clauses and statements** pertaining to the fulfillment of compliance-related obligations undertaken in contracts and proposals;
- 3. Whistleblowing Channel:** by which information is submitted and an initial assessment is made.
- 4. RVLC's Compliance Committee:** coordinates RVLC's Compliance Program;
- 5. Periodic mandatory training;**
- 6. Monitoring, review, and audit instruments;**

For more information, visit RVLC's intranet (Compliance page) or consult the Compliance Committee.

06 . PROCEDURES AND RULES

RVLC periodically issues procedures, internal rules, and work-related instructions by which RVLC's professionals must abide.

These procedures, internal rules, and instructions aim to organize, standardize, augment efficiency, efficacy, the results, and the quality of the services, mitigating risks for clients, for RVLC and for RVLC's professionals.

The development and the application of these procedures, internal rules, and instructions is the responsibility of all RVLC's professionals.

07 . WHISTLEBLOWING CHANNELS

Any situation that constitutes or that may constitute a violation of the Code of Conduct must be immediately informed to RLVC's Coordinator, Partner, or Compliance Committee through the following channels:

Email: compliance@rolimvlc.com

Telephone: +55 (31) 2104-2800 / 2104-2874

Link: "Contact" in www.rolimvlc.com/compliance

The whistleblower's identity will be kept secret, with anonymity permitted. The information will be treated as confidential. Any retaliation against an RVLC whistleblower is prohibited.

The information must be presented with as much detail as possible to ensure facts are fully ascertained, and accompanied, whenever possible, by all existing evidence, as well as dates and names of the individuals involved.