# ETHICS CHANNEL POLICY

1. **INTRODUCTION**

We at the CDM Group, a legal entity governed by private law, registered with CNPJ [Corporate Taxpayer ID] No. 36.055.899/0001- 97, headquartered at Rua Quatro, 205, Sala 213, Jardim Riacho Das Pedras, Contagem, MG, Zip Code 32250-030, have been in the market for more than 31 years. We always seek to act in an integral and ethical manner, whether internally, in relations with our employees, or externally, in relations with our partners, suppliers, customers and other entities. Therefore, this Ethics Channel Policy ("Policy") was developed to describe the objectives, scope, flow and guidelines for receiving, investigating and dealing with reports received through the Ethics Channel made available by the CDM Group.

The so-called "Ethics Channel" seeks to improve methods of combating legal, ethical and regulatory noncompliance, as a means of enabling employees, customers, suppliers and the general public to submit reports/complaints in the event of suspicion or knowledge of any violations, misconduct, inappropriate or illegal activities that violate the CDM Group's Code of Conduct, Integrity Program, as well as laws, decrees, ordinances and any rules and regulations provided for in Brazilian legislation and/or policies and practices recommended by the CDM Group.

# SCOPE

This Policy applies to and must be known by everyone who interacts with the CDM Group, including in the international market, regardless of their hierarchical position, such as trainees, apprentices, own and outsourced employees, managers, executive and statutory directors, board members, presidents, among others, extending to the headquarters and any subsidiaries that may be opened, as well as companies belonging to the Group.

However, this policy also applies to business partners, representatives, brokers, service providers, customers and other entities with which Plena has contact.

If you notice any suspicious situation contrary to the guidelines established in this document, the Group's rules or the law, report it immediately through the Ethics Channel so that the CDM Group can adopt the appropriate measures.

Any employee of the CDM Group can be reported, including the partners, president, directors and board members, regardless of hierarchical position, as well as business partners (contracting parties and contracted parties), external public or private agents or any third party who commits an act of noncompliance acting on behalf of any company that is part of the CDM Group, who, in their relations with the company, incur in acts prohibited in the CDM Group's Code of Conduct and Integrity Program, as well as in laws, decrees, ordinances and any rules and regulations provided for in Brazilian legislation and/or policies and practices recommended by the company.

The members of the Ethics Committee themselves may also be denounced for their conduct, in which case the Senior Management will appoint, within 24 hours, replacements who will be responsible for the investigations in an impartial and unbiased manner.

# CONCEPTS

In order for you to fully understand the information contained in this Policy, we have provided some concepts below:

**Senior Management:** Formed by the Corporate Board. Senior management also includes the Statutory Board (this latter group is only involved in cases that directly involve or constitute a direct conflict with the management boards).

**Anonymity:** the act of keeping one's identity hidden from third parties. The CDM Group guarantees the Whistleblower the right to remain anonymous. However, there are situations in which the person wishes to give his or her name on the complaint form. Even under these conditions, the CDM Group undertakes to keep the identity of the source confidential and guarantees that the Whistleblower will not be subjected to any kind of retaliation.

**Ethics Channel:** this is the means made available by the CDM Group to its employees and interested third parties for receiving complaints. The Ethics Channel will have as its object any complaints of facts or conduct that potentially disrespect the CDM Group's Code of Conduct and Integrity Program, laws, decrees, ordinances and any rules and regulations provided for in Brazilian legislation and/or policies and practices recommended by the company.

**Ethics Committee:** a non-statutory body responsible for managing the Ethics Channel, receiving, sorting and processing registered complaints, and informing the Whistleblower of the summary result of the complaint. The Ethics Committee is made up of the Legal Manager, the People and Culture Manager and the Commercial Manager.

**Complaint:** Communication of a practice or suspected practice of infringement of the principles and commitments of the CDM Group's Code of Conduct and Integrity Program, as well as laws, decrees, ordinances and any rules and regulations provided for in Brazilian legislation and/or policies and practices recommended by the company.

**Accused:** individual who is the subject of the complaint.

**Whistleblower:** the individual who makes the report.

**Anti-corruption Laws:** The Brazilian Anti-Corruption Law (12846/13), the US Foreign Corrupt Practices Act (FCPA), and all other applicable anti-corruption and anti-bribery laws, regulations and standards applicable to the CDM Group.

**Protocol Number:** number received by the Whistleblower after entering the information on the website to follow up his or her complaint. Through the protocol number, the Whistleblower can access the Ethics Channel and send a new message regarding the same report, as well as monitor the status of the complaint. This process guarantees secure and anonymous communication between the CDM Group and the Whistleblower.

**Automatic Reply:** This is the reply that the Whistleblower receives when he/she makes his/her complaint, informing him/her of the deadline for completion of the investigation.

**Conclusive Reply:** This is the reply that puts an end to the investigation of the complaint. The conclusive reply will not necessarily meet the Whistleblower's expectations, but it is definitive and final, bringing to an end his or her action in that specific case, in accordance with the evidence and proof analyzed.

**Intermediate Reply:** This is offered if it is impossible to close the complaint investigation process within the established 60 (sixty) day time limit. It is also used for monitoring or to request additional information from the Whistleblower.

**Third parties:** Any natural or legal person who is not an internal employee of the CDM Group, but who maintains an auxiliary relationship with it in the performance of its activities, such as partners, representatives, suppliers, consultants, service providers in general, among others.

# RESPONSIBILITIES

* 1. **Senior Management**

It will be up to the members of the CDM Group's Senior Management to:

* + 1. Approve this Policy and any amendments thereto;
		2. Ensure that the Ethics Committee has independence, autonomy, a guarantee of non-retaliation, as well as full and free access to documents, systems and people in order to gather the information necessary for the Ethics Channel's investigations;
		3. Appoint a substitute member within 24 hours if a member of the Ethics Committee is denounced;
		4. Ensure that sufficient human and financial resources have been allocated for the effectiveness of the CDM Group's Integrity Program and Ethics Channel;
		5. Call the competent authorities in the event of criminal or civil offenses or those that violate Brazilian legislation in general, and in particular, but not limited to, the Anti-Corruption Law. In the case of a crime identified in *flagrante delicto*, the police must be called urgently and immediately, in order to prevent the accused from fleeing the scene of the crime;
		6. Ensure that the entire Organization and related third parties adopt and comply with procedures based on ethics and that they respect the Anti-Corruption Law and the Anti-Money Laundering Law, as well as other related regulations.

# Managers, Coordinators, Supervisors, People in Charge and Leaders

* + 1. Support the investigation and handling of all complaints, when necessary, by providing the appropriate tools to resolve the problem presented;
		2. Guarantee the confidentiality and impartiality of the investigations in which they participate;
		3. Guide, disseminate and practice the Ethics Channel Policy, adopting and disseminating a culture of non-retaliation;
		4. Encourage the professionals under their management to use the channel to improve the integrity of the CDM Group.

# Ethics Committee

* + 1. Comply with the powers set forth in its Internal Regulations;
		2. Process the personal data it has access to in the context of investigating complaints in accordance with the General Data Protection Law ("LGPD");
		3. Provide adequate and timely treatment and feedback to complaints received through each channel, acting impartially;
		4. Observe the deadlines for investigating complaints made through the Ethics Channel, and report the status of the investigation to the whistleblower in a timely manner;
		5. Initially screen complaints and start the investigation or solution-seeking process;
		6. Conduct the investigation process;
		7. Evaluate whether or not to use experts (internal or external) in the actions to be carried out;
		8. Call in additional members for a particular investigation or deliberation, always ensuring the confidentiality of the information;
		9. Meet every two weeks to deliberate on the cases registered through the Ethics Channel;
		10. Hold extraordinary meetings when necessary, depending on the seriousness/emergency of the complaints and/or reports;
		11. Apply and update the policies that make up the CDM Group's Integrity Program, based on the learning and risks mapped in the monitoring activities and in the investigation of complaints coming from the Ethics Channel;
		12. Disseminate the CDM Group's Integrity Program, as well as the Channel referred to in this Policy;
		13. Provide periodic training programs for all CDM Group employees based on the issues identified in the complaints received by the Channel referred to in this Policy;
		14. Evaluate and report on the strategies and measures needed to control risks, implement improvements and take action in response to situations detected in the analysis of reports from the Ethics Channel;
		15. Audit the application of sanctions resulting from reports made through the Ethics Channel;
		16. Draw up a report with the conclusion of the complaints, in order to apply the consequential measures within its competence;
		17. Draw up a six-monthly report consolidating the complaints, showing the volume of monthly performance data for each year, with the number of complaints registered, analyzed, investigated and addressed, accompanied by a summary description of the process for investigating the facts, based on the classification of complaints into large groups;
		18. Notify senior management within 48 (forty-eight) hours of receiving serious complaints, including those that constitute criminal or civil offenses or that violate Brazilian legislation in general, and in particular, but not limited to, the Anti-Corruption Law. In the case of a crime identified in *flagrante delicto*, senior management must be called in as a matter of urgency and immediately, in order to prevent the accused from fleeing the scene of the crime.

In addition to the immediate communication of Senior Management to the competent authorities, it is the duty of the Ethics Committee to adopt the following measures, where applicable to the specific case and considering the seriousness of the complaint, aiming at prompt interruption of the irregularity reported to the Channel:

* + 1. Assessing situations of interruption and prolonged unavailability of the technological infrastructure or operation of the business areas, avoiding the establishment of potential crisis scenarios and calling in the areas involved;
		2. Request the dismissal of the accused from the People and Management sector, after hearing the accused's superior and safeguarding the anonymity of the accused;
		3. Prohibit anyone from entering the place where the irregularity may have occurred in order to preserve the evidence;
		4. Submit to senior management the need to remove members of the Committee or senior management in the event of a complaint against them;
		5. Appoint, together with senior management, a person responsible for investigating, in an impartial and unbiased manner, any complaints about members of the Ethics Committee who should be promptly removed from these activities.

# Employees, Third Parties, Business Partners, Representatives, Brokers, Service Providers, Customers and the General Public

* + 1. Use the Ethics Channel ethically and objectively;
		2. Do not use the Channel to make complaints in bad faith, falsified or made for personal, dishonest or scandalous reasons. The grounds for the complaint must always be based on the CDM Group's Code of Conduct and Integrity Program, as well as on laws, decrees, ordinances and any rules and regulations provided for in Brazilian legislation and/or policies and practices recommended by the company;
		3. Report any information of misconduct, serious, ethical or illegal fault that contradicts the CDM Group's responsibility as a company and violates our values and mission.

# GUIDELINES

The Ethics Channel is an important source of information for identifying ethical deviations from the CDM Group's Code of Conduct and current legislation. For this reason, the Channel and all the processes related to it must be effective, so that they contribute to the success of our Integrity Program.

All employees must use it whenever they suspect or know of anything contrary to our principles of ethics and integrity. Its use should be guided by the principle of good faith, i.e. the channel is not a suitable medium for registering intrigue, slander, deliberately reporting lies or retaliation of any kind.

The main purpose of the Ethics Channel will be to record any reports of facts or conduct that potentially violate the CDM Group's Integrity Program, as well as laws, decrees, ordinances and any rules and regulations provided for in Brazilian legislation and/or policies and practices recommended by the company, in particular, but not limited to:

1. Abuse of authority / physical aggression
2. Tampering with accounting records, financial reports and management reports
3. Alcohol/drugs in the workplace
4. Moral / sexual harassment
5. Acts of corruption
6. Acts of violence
7. Conduct that violates health and safety standards
8. Damage to the environment
9. Destruction of company assets
10. Undue corporate expenses
11. Embezzlement of financial resources
12. Discrimination / unequal treatment
13. Disclosing confidential information
14. Falsifying documents
15. Illegal favoring of suppliers, customers or employees
16. Financing or sponsoring illegal acts
17. Fraud
18. Fraud in public bids and/or contracts
19. Theft / robbery / embezzlement
20. Undue contract management
21. Preventing or hindering investigation or inspection activities by public bodies, entities or agents, or intervening in their activities
22. Offering or receiving gifts and presents that do not comply with internal rules
23. Undue payments
24. Privacy and data protection (LGPD)
25. Promising, offering or delivering, directly or indirectly, an undue advantage to a public agent, or to a third party related to them
26. Receipt of undue financial advantages

**aa)** Data theft

**bb)** Bribery or hush money

**cc)** Information technology and security

**dd)** Misuse of company assets

**ee)** Misuse of email, internet and social media

Once you have filed a complaint, you will receive a protocol number to track the status of your complaint. As soon as your report is received, the Ethics Committee will carry out the initial screening of the content and will begin to conduct the investigation process. Stay tuned and keep track of the conclusion of your complaint via its protocol number.

The credibility of the Channel and the treatment of Reports is fundamental to achieving the desired success. The CDM Group is therefore committed to:

* 1. Confidentiality of reports and the source, even if the whistleblower chooses to identify him or herself;
	2. The guarantee of anonymity, if the Whistleblower so wishes;
	3. The prohibition of retaliation of any kind, for those who use the channel, for those who investigate complaints and for those who decide on the appropriate disciplinary measures, when applicable;
	4. The investigation of all reports;
	5. Application of the relevant disciplinary measures, whenever there is a deviation from the CDM Group's Code of Conduct and Integrity Program, as well as laws, decrees, ordinances and any rules and regulations provided for in Brazilian legislation and/or policies and practices recommended by the company, regardless of hierarchical level, technical knowledge, performance, degree of friendship, or other relationships with the Whistleblower and other stakeholders.

# PROTECTION OF PERSONAL DATA WITHIN THE SCOPE OF THE ETHICS CHANNEL AND RESPECTIVE INVESTIGATIONS

When registering a complaint/report/report with the Ethics Channel, personal data (information that identifies or may lead to the identification of an individual) and sensitive personal data (racial or ethnic origin, religious conviction, political opinion, membership of a trade union or organization of a religious, philosophical or political nature, data relating to health or sex life, genetic or biometric data) may be provided about the Whistleblower, Accused, or Third Parties mentioned in the report.

In addition, any other personal data contained in the report/complaint and in files attached by the Whistleblower may be collected, which may include images, voice recordings and other types of personal data.

All personal data collected in this Ethics Channel will be processed by the CDM Group in accordance with the provisions of the LGPD (Law No. 13709/2018) and relevant regulations.

The processing of personal data within the scope of the Ethics Channel is aimed at investigating the facts reported and assisting in the adoption of the appropriate measures, in accordance with the applicable legislation, as well as allowing for the clarification of doubts and the collection of additional information for the progress of the investigations.

All personal data collected will be processed on the basis of the regular exercise of rights, since the processing is intended to assist the CDM Group in the investigation, prevention and mitigation of behaviors and misconduct that violate the CDM Group's Code of Conduct and Integrity Program, laws, decrees, ordinances and any rules and regulations provided for in Brazilian legislation and/or policies and practices recommended by the company.

Any personal data provided in the report that is considered excessive, unnecessary or of no relevance to the investigation will be discarded and will only be stored for the purpose of maintaining the completeness of the original text contained in the report/complaint, for the period necessary to achieve the purposes of processing.

Personal data that is not discarded because it is excessive will be kept in a secure, confidential environment and guaranteed virtual and/or physical access only to authorized persons, for the legal term.

The personal data processed within the scope of the Ethics Channel may be shared with (i) government authorities, bodies and entities, in order to comply with legal or regulatory obligations and the regular exercise of rights; (ii) technology companies that manage the integrated systems or are responsible for storing and guaranteeing security in the processing of the personal data collected; and (iii) third-party companies, such as law firms, for the purpose of advising on the investigation of complaints.

To find out more about the measures we apply to the processing of personal data, please access the CDM Group Privacy Notice through the link <https://plenaalimentos.com.br/compliance/Aviso_de_Privacidade_Plena.pdf>, or contact the CDM Group's Data Protection Officer through the email dpo@cdmgrupo.com.

# CONSEQUENCE MANAGEMENT

The provision and categorization of appropriate disciplinary measures, as well as their application procedure, including the definition of those responsible, will follow the provisions of the CDM Group's Code of Conduct.

The CDM Group bases its decisions and actions on ensuring ethics, integrity, transparency and professionalism when it comes to managing the consequences of the actions of its employees, regardless of their hierarchical position, as well as its business partners, representatives and service providers in general.

The sanctions, legal and disciplinary measures applicable, will be defined according to the seriousness of each violation. In applying these measures, account will be taken of (i) the extent of the potential damage or damage caused; (ii) any financial gain by the accused; (iii) the recurrence of the action reported; (iv) the nature/sensitivity of the report/action reported.

In general, disciplinary measures can be:

1. Written warning - the employee is warned in writing by his or her superior, in a private, respectful manner and without any exposure or embarrassment. During the warning, the employee will sign the warning form, which will clearly and objectively state the reasons for the warning. The signed document must be handed over to the personnel department. Depending on the case, after a written warning, the warned employee may be called for training.
2. Suspension - the employee is removed from his or her activities for a determined period,

which can be 1 (one) or up to 3 (three) days. The employee must be informed privately, respectfully and without any exposure or embarrassment. The accused will sign a specific document which clearly and objectively states the reasons for its application. The signed document must be handed over to the personnel department.

1. Dismissal with just cause - the employee is dismissed by the employer privately, respectfully and without any exposure or embarrassment, by means of a letter of dismissal, stating the legal provision that justifies the dismissal, in accordance with current labor law.
2. The measures of consequence applicable to business partners, representatives and service providers in general, if they are in the situation of being denounced, will be applied as stated in the topic of relations with Suppliers in the CDM Group Code of Conduct, notwithstanding the application of other sanctions provided for by law.

In any case, the choice of decision can rely on the technical assistance of the Legal department or even the Personnel department, whether to consult, assess risks or record measures.

# FINAL CONSIDERATIONS

This Policy must be reviewed annually, or whenever there is a need for changes in the criteria defined above and/or in other specific Standards and Policies of the CDM Group that may have an impact on this Policy.

This Policy comes enters into effect on the date of its publication.

# REVIEWS

This Policy contains the daily activities of the CDM Group. If there are any changes to our internal procedures, we will update this document so that it matches the company's current reality.

This Policy was last updated in February 2023.