

BEST BUSINESS PRACTICES AND RELATIONSHIP POLICY

SYSTEM PROCEDURE (NTQA)

NTQA	1371	-	02
ACRONYM	NUMBER/PART		REVISION

Date of Approval	27/10/2022
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1- PURPOSE

TIGRE Group values respect for ethics in the conduction of its business, through the adoption of best market practices.

This policy aims to guide TIGRE Professionals, as well as competitors, customers, suppliers, and other partners on how to relate, through best business practices to protect workers' rights, compliance with applicable legislation and ethics in the conduction of business, as well as respect for the principles and regulations that guide market relations, without harming free competition, the environment and fighting corruption.

2- ADDITIONAL DOCUMENTS/BIBLIOGRAPHY

TIGRE Code of Ethics and Business Conduct
NTQA-1370 Anti-Corruption and Anti-Bribery Policy
NTQA-1372 Donations and Sponsorship Policy
NTQA-1380 Gifts and Hospitality Policy
Anti-Corruption Law No. 12,846/2013
Conflict of Interest Law No. 12,813/2013
FCPA - U.S. Foreign Corrupt Practices Act
UKBA - UK Bribery Act 2010
LATAM laws

3- DEFINITIONS

Public Agent: Anyone who fulfills a mandate, position, job, or function in public entities, even if temporarily or without compensation, by election, appointment, designation, hiring or any other form of induction or affiliation. For the purposes of this policy, a public agent is considered to be:

- a) holders and alternate members of public office positions at the national, state, municipal or provincial level, including members of legislative bodies, holders of executive and judicial positions;
- b) political party contractors;
- c) candidates for public office;
- d) government officials, including officials from ministries, government agencies; administrative courts and public agencies;
- e) agents of international public organizations, such as the World Bank, United Nations, International Monetary Fund, etc.;
- f) contractors of state-owned companies and mixed capital companies (i.e., control by any state-owned entity), unless the company operates on a normal commercial basis in the market, that is, on a basis that is substantially equal to that of a private company, without preferential allowances or any other privileges;
- g) representatives of regulatory agencies of any domain;
- h) customs clearance workers and officials;

Compliance: the term Compliance means being in conformity with the laws and rules, internal and external, that regulate the activity of the corporate business.

Facilitation payment: illegal or unofficial payment made in exchange for services that the payer would be legally entitled to receive without making this payment. It is usually a small payment, made to a public official or person with an approval role, in order to ensure/accelerate/speed up/guarantee the execution of a routine or necessary action, such as the issuance of a visa, work permit, goods clearance or phone installation.

Business partners: business partners are those who act on behalf of TIGRE, provide services, supply resources, or otherwise have a relationship with TIGRE. We can list as an example of business partners: customers, suppliers, brokers, agents, distributors, resellers, consortium members, advisors, consultants, service providers, contractors, subcontractors, lobbyists, among others.

Professionals: for the purposes of the TIGRE Compliance Program, directors, administrators, managers, consultants, intermediaries, members of committees and boards of directors, employees (hired on a temporary or permanent basis) of any Tigre Group companies in Brazil and other countries. The legal form adopted will not be relevant for the characterization, and may include individuals or legal entities, for profit or non for profit, such as, but not limited to, associations, suppliers, subcontractors, brokers, consultants, service providers, customers, among others.

Integrity Program: Consists, within the scope of a legal entity, of the set of internal mechanisms and procedures for integrity, auditing, and incentives to report irregularities and the effective application of codes of ethics and business conduct, policies, and guidelines in order to detect and remedy deviations, fraud, irregularities, and illicit acts committed against the public administration, whether domestically or internationally.

Relationship: Any interaction or communication maintained between two or more people, directly or indirectly, through the exchange of information, negotiations, involving or not decision making.

Urgency fee: Extra compensation for additional effort, necessary to deliver the service by a deadline earlier the regular due date, which must be expressly provided for in the public agency's own regulation and in the law and paid via an official payment method determined by the public agency.

TIGRE – For the purposes of this Policy, the term TIGRE represents all companies that are part of Tigre Group, including all companies directly or indirectly controlled by TIGRE, in Brazil and abroad.

Historical Data: Historical data is information considered old, outdated, and obsolete, in a way that loses its commercial and strategic value. These data are classified in this category after 1 year of issuance.

4- BEST PRACTICES

4.1. ETHICAL AND LEGAL BUSINESS PRACTICES

4.1.1. Transparency and objectivity

TIGRE's relationships with its business partners should be guided by objective and transparent criteria, avoiding the influence of personal relationships and interests, which may influence decision-making and cause losses to the company as well as go against free competition. Moreover, it is essential to have clarity in the information provided/received for the quotation, contracting, purchase and sale of products and services. It is also necessary commitment to ensure the veracity of legal, tax, economic-financial, environmental, health and safety information, among other information provided/received from business partners.

Examples of lack of transparency and objectivity:

A supplier decides to hire a specific carrier, as it has influence with customs offices, thus, reducing delivery time. The lack of objectivity in the hiring process is clear.

A supplier, during the negotiation of contracts and amendments with TIGRE, provides incomplete, unverifiable information. In this case, the lack of transparency is evident.

4.1.2. Anti-Corruption and Anti-Bribery

TIGRE, through its principles and policies, acts in the fight against corruption in a way that does not allow any conduct that may constitute undue advantages or harm free competition, such as offering bribes, kickbacks, facilitation payments, illicit donations, and payments of improper commissions. The same behavior is expected of all its business partners. TIGRE also does not tolerate any illicit practices such as private corruption, kickbacks, extortion, fraud, investigation obstruction, influence peddling, among others.

TIGRE's business partners must comply with all anti-corruption and anti-bribery laws, rules and regulations that apply to TIGRE's operations in the countries where it operates, including the Brazilian Legislation (Law No. 12,846/12), the North American Legislation (FCPA - U.S. Foreign Corrupt Practices Act), the United Kingdom Legislation (UKBA - UK Bribery Act 2010) and other international legislation in force in the countries where TIGRE has units. In addition, they must adopt procedures that prevent the practice of any conduct and/or act that may result in a violation of said legislation.

4.1.3. Laundering of Assets, Rights and Funds

The term "laundering" refers to hiding or disguising the nature, origin, location, disposition, movement or ownership of assets, rights, or funds, directly or indirectly. TIGRE values integrity in the development of its business and will not maintain business relationships with partners involved in laundering practices.

4.1.4. Conflict of interest

TIGRE is committed to avoiding any type of situation that could generate a conflict of interest. The company expects its business partners to adopt similar behavior.

In this context, TIGRE's business partners must ensure that there is no conflict of interest when interacting on behalf of or jointly with TIGRE. In addition, business partners undertake to report to TIGRE any situation that may give rise to a conflict of personal or economic interests.

Examples of conflicts of interest:

TIGRE is hiring a design company to change its logo. Marcela, a professional at Tigre, in order to make her husband's company the contracted company, interferes in the hiring process and provides her husband with privileged information.

4.1.5. Defense of free competition

Antitrust legislation has as its main objective, all over the world, to prevent and repress violations of the economic order, in order to promote free competition, freedom of initiative, repress the abuse of economic power and protect consumers. TIGRE conducts its business in strict compliance with the antitrust legislation in force in the locations where it operates. Hence, TIGRE prohibits and combats any practice that violates free competition, which includes, but is not limited to, fixing prices or commercially sensitive conditions among competitors (cartel), exchange of sensitive information, abuse of market power.

TIGRE's business partners must also comply with the antitrust laws that apply to TIGRE's operations.

4.1.6. Gifts, presents, hospitality, meals, and entertainment

The offer of gifts and presents, as well as the promotion of events such as conventions, trips, lunches and dinners, are not prohibited and may be offered and received by TIGRE, provided that they comply with the rules defined by its Code of Ethics and Business Conduct and specific policy related to this matter.

4.2. SOCIAL RESPONSIBILITY - ENVIRONMENT

TIGRE adopts a responsible stance focused on community involvement, through a transparent, ethical, and upstanding process conducted by the Carlos Roberto Hansen Institute – ICRH, supporting social projects in the local community where it operates.

In addition, it develops its activities through the sustainable use of natural resources, and its scope includes the respect for environmental legislation and continuous preservation of the environment.

TIGRE's industrial activities are focused on constantly seeking innovation and efficiency in its products and processes, aiming at organic and sustainable growth for the company and the reduction of environmental impacts, always seeking to raise awareness among professionals, third parties and the community where it operates.

The same behavior is expected from TIGRE's business partners; therefore, practices that damage or may cause harm to the environment or that are not in accordance with the company's commitment to sustainable development are not tolerated.

Example of non-tolerated indirect conduct:

A TIGRE supplier has a contract with a third-party company, which, in turn, does not respect environmental legislation regarding waste disposal.

4.3. FUNDAMENTAL WORKER RIGHTS

TIGRE not only respects, but also requires from all its business partners, the guarantee of human rights to employees, in accordance with national principles, legislation and standards as well as international pacts.

TIGRE does not tolerate:

- Discrimination based on race, religion, sex, nationality, origin, ideology, physical or mental condition, as well as any other situation of moral offense to the employee.
- Slavery.
- Child labor.
- Exaggerated working hours.
- Disregard for the payment of compensation.
- Disregard for health and safety.
- Prohibition of association

HOW TO ACT?

When identifying any of the situations described or even if they are not clear during the relationship with business partners, the employee must immediately inform their superior and the TIGRE Compliance area.

4.4. RELATIONSHIPS

4.4.1. RELATIONSHIP WITH THE PUBLIC SECTOR

TIGRE's industrial and commercial activities require several interactions and relationships with Public Agents, which require attention. In this context, this Policy serves as a guideline, indicating the appropriate procedures for the correct relationship with Public Agents, as well as warning about the precautions that must be taken in order to maintain TIGRE's integrity.

4.4.1.1. Interactions

Interactions with the public sector must be guided by a strictly objective, transparent, and clear communication, with good faith, integrity, and ethics, and exclusively a business purpose, eliminating any personal nature between those involved.

Any situation of individual interaction with a Public Agent must be avoided, always seeking to guarantee the involvement and presence of another TIGRE representative during interactions. Whenever possible, rotate among Tigre representatives who have contact with public officials, in order to reduce risks.

Moreover, in order to avoid any misinterpretation, the essential meetings, held between professionals from Tigre Group and Public Agents, must comply with the following guidelines:

- Preferably during business hours;
- Preferably in public buildings, agencies, or offices;
- With the presence of more than one TIGRE Professional and, if possible, more than one member of the Public Agency;
- Records should be kept of the date, location, participants, agenda, decisions made at meetings.

Public agents cannot act as TIGRE representatives and are not authorized to act in defense of the company's private interest, in any situation.

Note: If the employee sees a potentially risky situation, they should ask themselves about some basic questions, such as what is the intention involved, if there is something other than promoting the company's business that should be kept secret or if the situation was reported to the external audience, would there be any inconvenience for the company that could be misinterpreted? If you have any questions regarding if you are able to maintain contact or establish a relationship with Public Officials, please contact your direct manager or the TIGRE Compliance area.

4.4.1.2. Payments

Any payment to Public Authorities, direct or indirect, municipal, state, or federal, as a rule, must always be provided for in laws or regulations and follow proper and clear procedures.

No TIGRE Professional or business partner is authorized to make payments in cash to Public Agents, through deposits in bank accounts of individuals, or through other types of advantages and benefits.

Making a facilitation payment, by yourself or through third parties, so that a governmental act, service, request or action can be unduly expedited is strictly prohibited.

Note: When you are faced with a situation in which you have questions as to the payment method indicated or when you disagree with what is determined by law or regulation, do not make the payment and seek support from the TIGRE Compliance area.

4.4.1.3. Obtaining licenses, authorizations, permits, and concessions and relationship with inspectors

To develop its business activities, TIGRE may need licenses, authorizations, permits, or concessions from the Public Administration. Obtaining any of these types of authorizations is a critical activity that must be conducted with the highest transparency, honesty and in accordance with the principles of ethics and integrity, always in line with applicable legislation.

Under no circumstances is an employee of the company authorized to promise, offer, or grant a benefit in exchange for an improper advantage, whether through gifts, presents, hospitality, money, facilitation payments or in any other way, to public officials. If, on the other hand, this is requested by the public official, in addition to denying the request, the Compliance area must be informed immediately. This prohibition extends to any third party, individual or legal entity, who may act on behalf of our company.

The same requirements of the previous paragraph are also applicable in the case of relationship with inspectors (e.g.: from the IRS, from the labor area, from the City Hall, etc.)

Our company values ethics and integrity and our employees must strictly follow the Code of Ethics and Business Conduct. To avoid undue requests and minimize troublesome situations, all employees must strictly follow the law, comply with internal procedures, and always act proactively, in order to comply with internal deadlines and meet the regular deadlines stipulated by the relevant public entities.

Example:

A TIGRE professional must renew an environmental license in order to use a chemical product frequently handled by TIGRE. This professional sends all the necessary documentation for the

renewal; however, the employee calls Tigre and informs that the license will not be renewed, unless a transfer of R\$ 50,000.00 is made. Renata is aware that if the license is not renewed, TIGRE will have a financial loss much greater than the amount claimed by the public employee and may close units. What should Renata do?

- A. Make the payment, otherwise TIGRE will suffer serious losses.
- B. Contact her direct manager and/or the Compliance department immediately.
- C. Asking a third party and/or business partner to make the payment on her behalf, so that TIGRE is not linked to the occurrence.

Answer: The correct answer is letter B. Alternatives a and c would be characterized as bribery.

4.4.1.4. Requesting and sending information

Any request or submission of information to public bodies must be made in writing, always making express reference to the specific official letter/request or process, containing complete, truthful, and accurate information, in a timely manner, always in accordance with the information confidentiality policy and existing legislation. All information provided or required must be filed with the competent public agency and be requested or sent through official transparent and trustworthy channels.

Any communication with Public Agents through the exchange of emails, phone calls and other personal means of communication must be avoided. Sending emails to official addresses and, as long as this means of communication is accepted by the public agency, is authorized.

In cases where phone contact cannot be avoided, the content of what was discussed or agreed must always be formalized in writing, by sending an email, always to the official electronic address and, if possible, sent with a copy to another Public Agent, always including one more TIGRE employee.

4.4.1.5. Hiring former public officials

If a former public official is hired, it must be verified that they are not required to comply with a period of leave from the sector where they worked when they were a public servant or employee (quarantine), as well as ensure that the compensation is consistent with the service provision, aiming to prevent a previous promise of improper advantage, made while the agent was in their former occupation, is being repaid as a service provision.

4.4.2. RELATIONSHIP WITH CUSTOMERS

TIGRE seeks to effectively contribute to the success of its customers, through a transparent and ethical relationship, in accordance with its internal policies and its Code of Ethics and Business Conduct.

Focused on the appreciation of its customers and distributors, TIGRE conducts several campaigns in favor of a long and sustainable relationship, without these measures constituting undue advantages for any of the parties, always aiming at mutual benefit.

TIGRE's relationship with its customers is guided by strict compliance with applicable legislation, transparency, and technical precision, through excellence in the quality of information about the products, as well as the services provided by technical support. The use of improper methods or influence of personal relationships and interests, which may influence decision making is prohibited. TIGRE does not tolerate any form of private corruption and kickbacks. TIGRE also does not tolerate any form of deceptive advertising regarding its products and services.

Recognition of customer merits and eventual awards must always be aligned with objective evaluation criteria exclusively of the customer company, ensuring there is no undue favoring of one or some customers to the detriment of others, and may never represent personal advantages to employees, without valid justifications.

Another aspect that we must be aware of in our relationship with customers is regarding potential anti-competitive practices. To prevent such practices:

- Avoid having meetings with more than one customer at the same time or, when this is not possible, establish the meeting agenda in advance and do not allow discussions related to commercially sensitive information.
- Do not condition the sale of a particular product or service of a company to the purchase of another product or service of this company.
- Contact the Compliance department or your direct manager whenever there is an intention not to do business with a customer or potential customer. In normal situations, the company is free to refuse consortia and contracts, however, to prevent such conduct from being interpreted as an anticompetitive refusal to establish a contract, always contact the Compliance department.
- Do not establish agreements or associate with customers without first consulting your direct manager, because it is possible that the agreement signed needs to be submitted for public approval.

Examples of allowed behaviors:

TIGRE pays the bill for a simple business lunch or dinner of representatives of a customer, without any quid pro quo.

In order to value a group of customers that achieve business goals and/or represent a great business potential, TIGRE offers awards in the form of a trip to its owners or representatives, without requiring any quid pro quo.

Do not contract a company if it has a history of default with TIGRE.

Example of unacceptable direct conduct:

Offering leisure trips to representatives of a retail chain, in exchange for the company boycotting the products of competing companies in these establishments.

Holding meetings with multiple customers at the same time, allowing customers to share information about promotions policy, price, profit margin, or other sensitive information with each other.

Condition the sale of water tanks to the sale of water pipes.

4.4.3. RELATIONSHIP WITH COMPETITORS

TIGRE's relations with its competitors are guided by transparency, through decisions based on objective and non-personal criteria.

TIGRE condemns all business practices that aim to form a cartel or even that may limit or harm market competition, such as price fixing, agreement of commercial conditions, negotiations to alternate winners in bids and division of clients, not excluding other forms and procedures for this purpose. TIGRE's business decisions are independent and unrelated to the interests of its competitors. TIGRE also condemns the use of a dominant position to impose exclusive negotiation terms on customers.

Applicable antitrust laws must be respected by all parties wishing to maintain business relationships with TIGRE. Noting that several competition law infringements imply liability not only of the company, but also of the individuals involved, with no need for evidence of guilt on the part of the violator, as long as they have as their object or can produce effects that affect free competition.

To curb anticompetitive practices, TIGRE requires confidentiality of its business information. Any competitively sensitive information, such as: costs (including employee salaries and other

employment benefits), price, price changes, discount policies, must not be shared, whether verbally, in writing, formally or informally; as well as purchase and sale terms and conditions; strategy and bids in public tenders, profit margin, costs, target audience, sales markets, sales and marketing strategies, customers, among other information.

In addition, any tool that may reveal the identity of TIGRE's competitors or any other confidential information in public bids must not be used.

Any situation of individual relationship with representatives of competing companies should be avoided, always seeking to guarantee the involvement and presence of another TIGRE representative during interactions. In any meetings between competitors, establish the agenda for the meeting in advance. If there is discussion on commercially sensitive topics, leave the meeting, record your departure in the meeting minutes and immediately inform the company's Compliance department.

In cases where phone contact cannot be avoided, the content of what was discussed or agreed must always be formalized in writing, by sending an email, copying at least one other TIGRE employee and an employee from the competitor company, with a clear indication of the communication object.

If an email with dubious content or any insinuation occurs, it must be answered objectively, in order to remove any suspicion about the meaning of the message, copying an immediate superior at TIGRE. Be careful not to use vocabulary that could generate suspicion, such as "read and then delete", "please destroy this e-mail", "do not make copies", "do not save". Also, do not speculate in writing about whether an activity is legal or illegal.

Finally, TIGRE condemns any practice that represents slander, defamation, libel or even impair the image of its competitors, including the practice of misleading advertising.

Examples of unacceptable behavior:

Fixing with competing companies similar commercial conditions to offer a specific line of products.

Agreeing in advance with competing companies the content of the proposals in a given public bidding notice, for the purpose of directing the winner.

Coordinating efforts with your competitors to establish measures that can help the parties involved, in the face of the serious crisis that the market is going through.

Consortium with a competitor to participate in the bidding, without first informing the responsible department at TIGRE.

Arranging with one or more competitors not to do business with specific people or companies.

Agreeing with a competitor to reduce production or restrict production capacity for a particular product.

Sharing customers or markets with one or more competitors. For example: Company A sells to the Midwest and Southeast regions and Company B sells to other regions.

4.4.4. RELATIONSHIP IN TRADE ASSOCIATIONS

The meetings and gatherings that take place in trade associations may present sensitive situations that require some special care.

In any meeting, event or gathering related to trade associations, TIGRE Professionals are prohibited from disclosing internal commercial information about the company, such as price increase forecast (date and percentage of increase), price of inputs, price of products and services, channel pricing policies, forecast of price pass-through to products (for example, "next

month we will adjust our price list"). TIGRE Sales Professionals should avoid attending association meetings.

The use of TIGRE's commercial data for academic purposes is not prohibited and depends on authorization from the executive board. It is important that any research in which TIGRE participates only collects historical data, is carried out through a confidential procedure, and conducted by an independent professional/company specially hired/designated for this purpose. Moreover, TIGRE must be assured that its data will be kept strictly confidential and only those responsible for the designated collection and processing will have access to said data. It must also be guaranteed that the dissemination of information will be conducted in an aggregated way, that is, the information shared must not allow the identification of any individual data of the companies. Under no circumstances will TIGRE be obliged to provide information to associations or unions.

TIGRE representatives must make sure that the meetings always have a well-defined agenda of the matters that will be addressed, in a clear and express way, and that they are relevant to the scope of the association. They must also require the preparation of minutes of all meetings that have the participation of TIGRE and, whenever possible, promote the participation/presence of third parties in the meetings, such as representatives of other segments, professors, and consultants.

When any sensitive matter is discussed in meetings, whether or not they are defined on the agenda, the TIGRE representative must leave and ask for their departure to be recorded in the minutes.

WHAT SHOULD NOT BE DISCUSSED AT ASSOCIATIONS MEETINGS?	WHAT CAN BE DISCUSSED IN ASSOCIATIONS?
Price of products sold, discounts, profit margin, sales conditions, credit concessions, price changes, among other issues that impact the sales price.	Questions regarding the development of the sector.
Sales volumes, manufacturing capacity, idle capacity, inventory levels, production costs.	Discussions on legislation and regulations regarding the sector (being careful with discussions about regulations that may create barriers to entry of new companies in the market)
Negotiations in progress with Business Partners.	Public data.
Contractual conditions with Business Partners.	Historical data.
Marketing planning, investment plan, salary plan, expansion plans, investment plans.	Best practices in safety, health, environment, compliance.
Initiatives to protect the market from the entry of new competitors.	
Behavior in public bids.	

4.4.5. RELATIONSHIP WITH OTHER BUSINESS PARTNERS

TIGRE recognizes that in order to continue conducting its business with the highest standards and integrity, legality, and ethics, it is essential to establish healthy, transparent, sustainable, and integral relationships with its Business Partners.

In the development of this relationship and in the selection of its partners, such as suppliers, service providers, brokers, and agents, TIGRE impartially considers objective, technical, professional, legal, and ethical criteria.

TIGRE expects its Business Partners to commit to establishing ethical and legal management, in compliance with the best business practices described in this and other TIGRE Policies, as well as in its Code of Ethics and Business Conduct. TIGRE encourages its Business Partners to internally establish an integrity program and develop a code of ethics and business conduct

TIGRE's relationship with its Business Partners must be based on an objective, honest, transparent, loyal relationship, with mutual respect and collaboration.

Business Partners must commit to the veracity of the information they submit to TIGRE, whether during the negotiation of contracts, amendments or during the contractual term.

4.4.5.1. Due Diligence

Before starting any business relationship, it is mandatory for TIGRE to carry out a due diligence process that aims to assess the risks associated with the company's potential business partners. Therefore, all business partners, before signing any contracts, will undergo a previous assessment/verification. It is important to highlight that TIGRE may carry out due diligence procedures during the course of the contract, when it identifies any suspicious situation or just to monitor the risks related to the business partner and provide security to corporate activities

Tigre Group has internal due diligence procedures. Each type of partner has specific verification techniques, established from several variables that are applied on a case-by-case basis.

Example:

Matheus is organizing a TIGRE event. He urgently needs to find a person to mediate the event, as the hired professional has contracted an illness and will not be able to attend. He finds a person offering a good price for their services. Feeling pressured, he skips the TIGRE supplier due diligence process and hires the event mediator without conducting any previous analysis/assessment. Did Matheus act correctly?

Answer: No, it is necessary to carry out the due diligence procedure, to make sure that Business Partners meet high integrity, ethics, social, environmental, among other standards.

4.4.6. RELATIONSHIP WITH CUSTOMS AGENTS

The customs companies and agents hired by TIGRE must act within the legal framework, by carefully verifying the conformity of the goods with the descriptions contained in the Invoice and other descriptive documents forwarded by TIGRE.

TIGRE does not authorize and will not tolerate any type of "facilitation payment" for the purposes of releasing goods at customs or tax checkpoints, even if no irregularities are found and the payment is only intended to expedite the release, except in cases of payment of an "urgency fee", expressly provided for and permitted in the public agency's own regulation and in the law. Also, its payment must be intended exclusively for the public sector, through an official payment slip, containing all the information necessary to identify the beneficiary. Bank transfers to the accounts of individuals or companies, payment in cash or any other type of financial transaction are prohibited, as well as they may not represent undue advantage or bribery.

Example:

Paola is a TIGRE Professional and is responsible for releasing essential merchandise for the company's operation. In order to expedite the release, Paola pays a fee, via bank slip, which is expressly provided for in a regulation. Was her conduct correct?

Answer: Yes, as it is an urgent fee and thus does not characterize an undue advantage or a bribe.

5- ETHICS CHANNEL

Keeping an eye on whether the attitudes and behaviors of professionals are in accordance with TIGRE's principles and values is your duty! Therefore, whenever you notice something that

doesn't seem correct, please check our Code of Ethics and Business Conduct and our policies. If you notice something is wrong, please report it on our ethics channel.

TIGRE will not tolerate any form of retaliation against anyone who makes a report or exposes a situation in good faith, regarding acts contrary to the company's principles and values.

ETHICS CHANNEL

www.contatoseguro.com

Phones

Brazil	0800-602-1350
Argentina	0800-333-9101
Bolivia	800-100-871
Chile	1230-020-8966
Colombia	01800-518-2172
Ecuador	1-800-000-268
Paraguay	009-800-110-137
Uruguay	000-416-205-2744
Peru	0800-55308
United States	1-800-986-9306

5.1. COMMUNICATION AND TRAINING

Annually, TIGRE validates with the Ethics and Compliance Committee a schedule of actions and training events, as well as communications involving topics related to the Integrity Program.

The educational program is built from the needs observed in previous years, as well as from supervening facts that require adequate training / communication.

TIGRE is committed to guiding its Professionals and Business Partners regarding the principles, guidelines, criteria, and processes of this Policy.

5.2. VIOLATION AND INVESTIGATION OF IRREGULARITIES

If TIGRE is aware of evidence of an irregularity (through reports, results of monitoring/audits or in other ways), TIGRE will initiate an internal investigation according to the company's internal procedures. The investigation aims to analyze the facts, verify that the information obtained is true, gather evidence and provide opportunities for defense to those being investigated.

In cases where the reports are valid and constitute a violation of TIGRE's policies and processes, disciplinary measures will be applicable in relation to TIGRE Professionals and contractual measures, including contract termination, will be applicable in relation to Business Partners. In addition, the need for reporting the event to the competent authorities will be evaluated.

5.3. CONTINUOUS MONITORING

TIGRE Group conducts an annual risk assessment of the company. At this point, it evaluates the integrity program, its results, and areas for improvement. It also evaluates the company's relationship with its Business Partners.

In addition, Business Partners must cooperate in providing information to TIGRE Compliance when requested.

6- BIBLIOGRAPHY

Not applicable.

7- ATTACHMENTS

Not applicable.