

Code of Ethics and Conduct

ABM

Introduction

This ***Code of Ethics and Conduct*** is the commitment of the ABM team to respect current legislation and internal procedures that regulate its operations and serve as a guide for decision-making processes and relationships with suppliers, third parties, associates, clients, public authorities and society as a whole.

Mission

Developing collective actions that promote the improvement of people, technical-scientific evolution and innovation in processes, products and management in the areas of metallurgy, materials and mining, supporting industry and academia.

Vision

To be the main institution promoting the development of people, technical-scientific evolution and innovation in processes, products and management in the areas of metallurgy, materials and mining in Latin America.

Values

Values are ABM's fundamental beliefs, as well as the success factors that guide the fulfillment of our mission and vision:

- a. Clients and Members as the reason for the Association's existence;
- b. Ethics in all activities and relationships;
- c. A consolidated corporate culture and governance focused on the Association's longevity, respecting the law and its commitment to transparency and best practices;
- d. Belief in the value and development capacity of people;
- e. Respect for the dignity and diversity of human beings; and
- f. Socio-environmental responsibility, encouraging actions for sustainable development.

I. VALUING AND RESPECTING PEOPLE

- a. **Diversity:** ABM respects the diversity of its employees and service providers and promotes equal opportunities for all. It does not accept acts of prejudice or discrimination, whether based on race, ethnicity, gender, religion, sexual orientation, nationality, descent or origin, political position, social class, age, marital status, pregnancy, disability, weight, height, lifestyle or any other physical or personal characteristic.
- b. **Equal opportunities:** ABM promotes equal opportunities in the recruitment, selection, hiring, promotion, career, training and development processes for internal staff.
- c. **Quality of life:** ABM adopts measures that contribute to the balance between professional and personal life.
- d. **Recognition:** ABM recognizes people for their performance, knowledge and technical and behavioral skills.
- e. **Freedom of expression:** ABM respects dignity and diversity, preserving individuality and the right to differ in opinion and freedom of expression and demonstration in an orderly peaceful manner.
- f. **Privacy:** ABM respects and protects the privacy of administrators, employees and service providers and the confidentiality of their information.
- g. **Development:** ABM encourages professionals to seek self-development and take a leading role in their training and careers.
- h. **Harassment:** ABM does not tolerate moral harassment⁽¹⁾ or sexual harassment⁽²⁾ in the workplace and in all relations with the internal and external public.

⁽¹⁾ **MORAL HARASSMENT** is the deliberate repetition of gestures, words and other behaviors that expose the employee to humiliating and embarrassing situations capable of causing offense to their personality, dignity or psychological or physical integrity, with the harasser taking advantage of their status as hierarchical superior or the ascendancy inherent in the exercise of their position, job or function.

⁽²⁾ **SEXUAL HARASSMENT** is any unwanted conduct by another, with sexual intent or untimely insistence by someone in a privileged position who uses this advantage to obtain sexual favors from subordinates or dependents.

- i. **Relationships:** ABM encourages cordiality and solidarity at the highest levels of relationships between people.

II. LABOR RELATIONS:

- a. ABM respects current labor legislation.
- b. ABM repudiates and denounces any exploitation of people through distorted forms of labor, such as compulsory, forced, slave-like and child labor.
- c. ABM does not tolerate the consumption or possession of any type of illicit drug or the carrying out of activities under the influence of such substances.
- d. ABM does not tolerate smoking in prohibited places, the consumption of alcoholic beverages during working hours, with the exception of social occasions or parties of an official nature, when moderate consumption is permitted, or working under conditions of intoxication.

III. HEALTH AND SAFETY:

The health and physical integrity of all employees is a priority for ABM and no deviation in behavior that puts health and safety at risk will be accepted.

IV. LOYALTY:

It is the duty of ABM's employees and service providers to carry out their activities impartially, honestly and professionally, always in accordance with the Association's core values.

V. CONFLICT OF INTEREST ⁽³⁾:

The employee or service provider must report any conflicts of interest and remove themselves from the situation generating the conflict. If the employee or service provider does not disclose their conflict of interest, any other person may do so to their immediate superior.

⁽³⁾ Conflicts of interest occur when there is a possibility of direct or indirect confrontation between the personal interests of managers and employees and those of the Organization or its Clients, which could compromise or unduly influence the performance of their duties and responsibilities.

VI. CORRUPTION ⁽⁴⁾:

ABM does not tolerate and prohibits its employees or third parties from acting in their own interest or benefit to commit any act of corruption or bribery with public officials, business partners, clients and associates.

⁽⁴⁾ Corruption happens when someone gives, promises, offers or authorizes favours or anything of value, directly or indirectly, to influence a decision, to gain an undue advantage or to obtain or maintain business, and can occur in the public or private sphere. As well as being an illegal and unethical act, subject to criminal liability, corruption has serious consequences for companies and society.

VII. POLITICAL PARTICIPATION:

ABM does not engage in party political activities, but respects the individuality of each employee in relation to their choices, provided they are expressed outside the work environment and are not linked to ABM. In compliance with current electoral legislation, ABM does not make political or electoral donations. ABM's resources, spaces and name cannot be used to serve political interests.

VIII. LAWS AND REGULATIONS:

ABM strictly complies with the legislation in force and its Bylaws, being transparent and respecting the approval rites determined by its internal procedures.

IX. CONFIDENTIALITY AND DATA PROTECTION:

ABM has a duty to protect the data and privacy of employees, associates, clients, suppliers, service providers and all holders of sensitive information controlled by ABM. It is the inherent duty of all employees to maintain the confidentiality of information to which they have access as a result of their position or activity, and to maintain the integrity of information assets, both in physical and digital format.

X. RELATIONSHIP WITH ASSOCIATES AND CLIENTS:

ABM has its associates and clients as its main reason for existing and does not tolerate favoring one associate or client to the detriment of others, except in situations provided for in internal procedures. ABM's conduct with its associates and clients is based on the following requirements:

- a. To meet the demands of clients and associates with excellence, in accordance with the best business practices and without discrimination;
- b. Respect the freedom of choice of members and clients;
- c. Ensure punctuality, promptness, cordiality and readiness in all actions that may increase satisfaction with the services provided;
- d. Treat all its members and clients equally, respecting internal criteria and procedures.

XI. COMPETITION LAWS ⁽⁵⁾

ABM complies with all Brazilian antitrust legislation:

- a. Does not disclose or share competitively sensitive information about its members, such as: prices actually charged, costs, production, customers and suppliers, commercial terms and conditions, discounts, promotions or rebates.
- b. Does not allow its members to use meetings held within the association to share competitively sensitive information.
- c. Meetings must deal solely and exclusively with matters related to the Association's objectives.
- d. The minutes and agendas of the meetings held at ABM allow for total transparency in recording the issues discussed among the members and ensure that no anti-competitive behavior is unduly attributed to ABM or any of its employees and/or members.

⁽⁵⁾ Contact with competitors for the purpose of entering into commercial agreements that could influence the manipulation of prices, costs or business conditions is prohibited. The Companies are committed to respecting their competitors, seeking fair and loyal competition, based on the ethical and legal principles of free competition and free enterprise. Competition must be understood as a way of motivating the search for improvement and innovation in products, free from any practice that could be characterized as illegal. Market information must be obtained transparently, free from espionage.

XII. RELATIONSHIP WITH SUPPLIERS AND THIRD PARTIES:

ABM's relationship with its suppliers, service providers and third-party intermediaries is guided by transparency, correctness and respect, and unethical or illegal practices will not be tolerated.

All of ABM's suppliers, service providers and third-party intermediaries are selected and hired using technical, professional and transparent criteria. Contracts must seek the best return in terms of quality, cost-benefit, technical and financial reliability, as well as compliance with legal, environmental, labor, health and occupational safety requirements.

XII. GIFTS, PRESENTS AND HOSPITALITY:

ABM employees are not authorized to offer, promise, receive or demand payments, gifts, presents and non-promotional favours with the aim of giving or obtaining an undue advantage or benefit in their dealings with suppliers, associates, clients, sponsors and other third parties.

Payments for travel, hospitality or any other business-related expenses must follow the characteristics, limits and definitions of the internal procedure on the subject.

XIII. DONATIONS AND SPONSHORSHIPS:

In this type of relationship with the community, ABM must comply with the law and not get involved in political issues or seek any present or future reciprocity.

Under no circumstances may donations or sponsorship be made to politicians, labor unions, political parties, candidates for political office or public officials, or to cover up undue payments, obtain undue benefits or favor employees, as well as close members of ABM.

In order not to incur illegality or generate image risk, this type of relationship with the community requires qualification of the beneficiary, justifications, authorizations, transparency, evidence, contracts and accountability.

XIV. HERITAGE:

ABM values the quality and permanent maintenance of its tangible and intangible assets. It is the responsibility of employees to ensure the proper use and conservation of ABM's assets, as well as the efficiency and non-waste of materials. ABM's goods, equipment and facilities are intended exclusively for use in the Association's activities.

XV. ENVIRONMENT:

ABM recognizes that the ecologically balanced environment is an asset for the common use of society and essential to quality of life, and must be defended and preserved for future generations. The resources made available to ABM employees must be used with sustainable awareness in order to avoid waste and preserve the environment.

XVI. TRANSPARENCY OF FINANCIAL AND ACCOUNTING STATEMENTS:

All financial and accounting information must be prepared, recorded and disclosed with integrity, accuracy, impartiality, timeliness and clarity, based on the applicable legislation, tax regulations and ABM's internal rules.

The accounting records must be accurate, complete and truthful, reflecting all the transactions entered correctly, and be properly filed with the necessary supporting documentation. And, when requested, employees must cooperate with the auditors, ensuring that their operations are transparent and that the requested information is made available within the specified timeframe and format.

XVII. DISCIPLINARY PROCEDURES:

Those who carry out actions that constitute violations of the Code of Ethics and Conduct, regardless of hierarchical level, are subject to the application of disciplinary consequences/measures, such as warning, suspension and dismissal, without prejudice to the applicable legal penalties.

XVIII. COMMUNICATION CHANNELS:

ABM is open to receiving any and all questions, complaints, suggestions or reports of activities suspected of violating this code. It is important that anyone, whether internal or external to ABM, who knows of or suspects a violation of the Code of Ethics and Conduct feels comfortable reporting their concerns directly through the “Digital Ombudsman” portal/application (<https://canal.ouvidordigital.com.br/abmbrasil>). All information sent is confidential and the anonymity of whistleblowers is preserved. ABM encourages communication and assures that it will not tolerate retaliation for complaints made in good faith. On the other hand, false accusations or untruthful information intended to harm third parties constitute violations of the Code.

The present ***Code of Ethics and Conduct*** was approved by ABM's Board of Directors on July 21st, 2022, with immediate effect.

TERM OF COMMITMENT

I declare that I have read and understood the ABM Code of Ethics and Conduct, and I undertake to comply with it fully in the performance of my activities.

Complete name

Place and date

Signature