



CODE OF ETHICS AND CONDUCT

Introduction

C3 Planning, Consulting and Project has, as main objective, the transparency and ethics in its business conducts, guided by a sort of values.

All members of staff and collaborators are responsible to honour, respect and follow, directly and indirectly, all items detailed in this “Code of Ethics and Conduct”.

C3’s positive image must be considered as its administrators’, investors’ and collaborators’ patrimony, as it is result of everyone’s ethical and moral behaviour and commitment, adopting the principles stated on this code of conduct.

Fundamental Principles

- Respect and valorise all collaborators, administrators and society;
- Operate with social responsibility and environmental respect;
- Operate with corporate responsibility with our investors;
- Conduct our business in compliance with applicable legislation, including local law on the areas where we work;
- Valorise Brazilian culture and all kinds of art.

Comprehensiveness and Scope

This “**Code of Ethics and Conduct**” is applied to all administrators and collaborators of the company, as well as its subsidiary companies and control societies, and includes rules that must guide their conduct on the internal and external relationships. It is responsibility of managers and directors, considering their range of work, watch over this code to be widely spread and correctly applied.

RULES OF ETHICAL CONDUCT

Work Relationships

The relationships on the workplace, as well as on all facilities of the company, must be guided by positive attitude, mannerliness, politeness and mutual respect, with everybody’s engagement to prevail the transparency, focus on results, team spirit, professionalism, loyalty and reliability, always seeking C3’s development. It is forbidden to use the position to obtain facilities, advantages or any kind of favours to himself/herself or to others.



We respect the diversity of gender, age, colour, race, culture, sexual orientation, religion and politics. It is unbearable any kind of behaviour that may be considered as discrimination regarding race, origin, gender, religion or political viewpoint.

We value the human dignity, aiming everyone's physical and psychological good wellness.

We encourage personal and professional development, with comprehension and collaboration.

We ban the undue competition and depreciation.

We repudiate sexual harassment and embarrassment.

Collaborators and administrators' evaluation must reflect deserving, based on the efficiency they practice their positions. Thus, we recruit, select and promote our collaborators based on their qualifications, abilities and performances.

Relationship with Clients

It is both collaborators' and administrators' duty to assist every client with clearness, mannerliness, politeness, promptness, efficiency and positive attitude, aiming to satisfy their necessities and establish a long-term relationship, always attending C3's commercial policy and corporate objectives.

Preferential treatment dispensed to any client, for personal reasons, or in disagreement to commercial objectives, must be avoided.

Our goal is the development of products and services that aggregate benefits to our clients and target public, and we are always seeking the continuous improvement in our procedures.

It is our duty to comply with our contracts, developing products and services with excellence.

We recommend proper products, based on a satisfactory cost-benefit ratio, to our clients, according to each situation requested by them.

Relationship with Suppliers

The hiring of suppliers or service providers must be based on technical and transparent parameters, and must obey C3's policy and procedures, ensuring the best cost-benefit ratio. It must be considered the companies' roll of activities, and prioritize suppliers with high ethical and technological standards.

It is C3's praxis prefer neighbouring providers, since they comply with quality, technical and cost standards.

The relationship with any suppliers and service provider must be conduct in ethical and respectful manners, and attending the company's interests.

With honour our contracts, as well as agreed conditions, prices and terms.

We look for adjustment agreements based on win-win relations to all individuals involved.

Relationship with Government Bodies

It is forbidden to offer payment or any kind of benefit to an authority or public official, directly or indirectly, whether federal, provincial or municipal, in order to get advantages.

It is allowed invitations to visit facilities of the company and neighbour community, as well as events, conventions and seminars, which count on C3's involvement, in direct or indirect way.

We comply with the current legislation and spare no efforts to promote the proper adequacy and to attend any requirements of the law.

We ensure the payment of taxes and fees required by the procedures of environmental licensing, engineering and construction.

We repudiate any kind of corruption, as well as illegal gaining of benefits by authorities and government bodies.

We respect the free will to choose candidates for public positions.

Relationship with Communities

The relationship with the communities C3 comes to work with must be based on transparency, mannerliness, constructive attitude, politeness, cooperation, as well as mutual benefit and respect, aiming the safeguard of the company's image and the good relations with the neighbourhood.

In the projects we work, C3 has active participation on discussion and creation of solutions for the conflicts or inconvenience caused to communities near the enterprises.

We routinely destine funds to social and cultural projects, as well as philanthropic organizations.

We encourage our collaborators to practice volunteering charity works.

We repudiate child and slave labour, as well as any kind of activity that represents a violation of human dignity, fundamental rights of human beings, or that risk the worker's health.

Interest Conflict

The collaborators and administrators must not abuse of prerogatives of their position. Actions that may cause biased benefits, or in disagreement with company's interests, must be avoided.

The collaborators and administrators must apply their best efforts to avoid situations of conflict between their personal interests and the company's ones, while executing their



functions.

If it comes to occur a situation of conflict of interests between and employee and the company, the fact must be reported to the immediate superior, who must provide the adequate measures to safeguard the company's interests, or bring the case to the Ethics Committee.

A C3's administrator or collaborator must not represent the company in business where she or he participates or has any kind interest, direct or indirectly, that may influence in her or his decisions.

From time to time, it will be elaborated analysis reports and of the company's results, as well as reliable financial statements.

Confidential Information

It must be held strict confidentiality about any secret or strategic information from the company, preserving C3's corporate interest, and complying with legal regulation.

Only authorized people can give relevant information to external individuals and companies.

It is not allowed the use or promotion of the company's confidential information aiming personal interest, for own benefits or others'.

It is considered as confidential information: technical and commercial data about products, objectives and business or commercial strategies; annual budgets; short, medium or long-term planning; sales and projects quantity and conditions; surveys and researches results; statistic, financial or monetary data; information about projects, as well as any peace of information related to C3's corporate interests.

C3's administrators and collaborators must protect confidential information that have access.

C3's employees are responsible ethically and legally to keep confidentiality of secret information they may have access, even after their departure.

Personal Conduct

The administrator/collaborator must attend the current legislation and apply a conduct based on ethical and moral principles, whenever representing the company or involved in a situation that may affect C3's image or patrimony.

The administrators and collaborators must always perform conduct their behaviour, in order to protect the company's interests.

It is forbidden to administrators and collaborators receive, direct or indirectly, commissions, gifts or any kind of personal advantage, while exercising their functions.

It is allow the distribution of institutional gifts, as well as invitations, since the restrictions above mentioned are attended.

It must be respected the financial rules adopted by the company, regarding salaries and profit-sharing mechanisms.

The employees must prioritize their personal financial safety, without counting on C3's performance.

It won't be tolerated the omission of any type of information that may prejudice C3's good development..

Company's Patrimony

The administrators and collaborators must protect C3's physical and intellectual patrimony, while acting either in or out the workplace. This patrimony includes its brand and other immaterial goods, movable and immovable properties, technology, business and commercial strategies, information, researches and data about products, services or projects.

This patrimony may not be used for obtainment of personal advantage, neither given to others for any purpose, except when predicted in contracts closed complying with internal company's rules.

Social Responsibility

One of C3's values is social responsibility, which must be present in all work performed by administrators and collaborators, who may respect the interests of the communities and the county.

The administrators and collaborators must apply their efforts to establish a good relationship with the communities where the company works, and execute their activities with promptness to people involved, guided by C3's values.

Environment

Respect to environment is a fundamental value at C3. Our products, services, projects and activities are based on mitigation and minimization of environmental impacts caused by construction sector and the execution of enterprises.

The administrators and collaborators must exercise their functions committed with environmental preservation, and promote actions to improve life quality of human beings.

All C3's business works must be conducted according to ethical and moral values related to environmental legislation, seeking the improvement on operational processes and on policy of sustainable development.

Competitiveness

The administrators and collaborators must not conduct, in any circumstance, negotiations with competing companies that may result in illegal commercial restrictions.



The relationship with collaborators from competing companies must be based on respect and compliance of legal regulation.

We repudiate the offer or acceptance of kickbacks or any other disloyal competitive practice.

We condemn the placement of untrue information.

Promotion and Procedures

The administrators must pass to their respective subordinates the rules that compose this **Code of Ethics and Conduct**, and ensure its wide promotion on workplace. It is administrators' responsibility to guarantee the compliance of this document, bringing to Executive Directory Office recommendations for its updating and improvement.

Specific questions regarding concrete situations about the appliance or interpretations of these rules must be directed to the immediate hierarchical superior, who must contact the maximum superior of the department, if it has considered necessary.

Administrators and collaborators who notice any fact or practices that might violate this Code must inform them to the immediate hierarchical superior, or, if necessary, to the maximum superior of the department.

It is responsibility of Executive Directory the management of this Code, as well as the proposition of recommendations and improvements, aiming its continuous updating.

DIRECTORY.