

1. Purpose

Establish the guidelines to ensure integrity, legality and transparency in the conduct of operations among Cooxupé, the Public Administration and the Private Sector, with the purpose to detect and mitigate deviations, fraud, irregularities and unlawful acts, in accordance with COOXUPÉ's CODE OF ETHICS, Brazilian law against corruption # 12.846/2013, and Brazilian legislation and corresponding regulations, being applicable to the Administrative Board, Executive Directors, Fiscal Board, Employees, Public Sector and Business partners.

2. Definitions

- PUBLIC ADMINISTRATION: it is considered the direct and indirect administration of the Union, the States, the Federal District and the Municipalities, including entities with private-law legal personality under the control of the public power and the foundations instituted or maintained by it.
- EMPLOYEES: for the purpose of this program it is defined as the employees hired by COOXUPÉ under the DECREE-LAW No. 5,452, OF MAY 1, 1943.
- BUSINESS PARTNERS: cooperative members, customers and suppliers of goods and/ or services.
- PRIVATE SECTOR: set of activities and organizations constituted without the participation of the Public Administration.

3. Basic guidelines

3.1 – Program Implementation

a) Cooxupé's Integrity Program consists in the compliance with the COMPANIE'S BYLAW, CODE OF ETHICS, mission, vision, values, COOXUPÉ POLICY, and all other internal norms and procedures, in addition to other parameters established in the current legislation, and must guarantee the integrity, legality and transparency in the execution of operations.

b) In order to ensure compliance and effective implementation, the program must be approved by the ADMINISTRATIVE BOARD and supported by its involvement and action in cases of violation.

c) In order to ensure its effectiveness and constant improvement, it should be reviewed whenever necessary or at least annually, aiming at improving the controls for prevention, detection and combat of the occurrence of harmful acts to the program.

3.2 – Accounting records

The accounting records must comply with the pertinent legislation, the COMPANIE'S BYLAW, the internal rules and procedures, fully and accurately evidencing business transactions, and it is the responsibility of the CONTROLLERSHIP DEPARTMENT to keep them, as well as the required books, duly registered and filed in a secure manner.

3.3 – Internal controls

- a) Internal controls should be implemented according to the risk of the process and in order to identify possible corrupt practices.
- b) The reliability of the information must be guaranteed by the extraction of data from the computerized systems, enabling integrity and traceability through the application of the IT governance policy and user access control, as established in the standard – INFORMATION TECHNOLOGY - IT SECURITY AND ACCESS CONTROL SYSTEMS.
- c) The reports and financial statements shall be presented, monthly, in a transparent manner to the BOADMINISTRATIVE BOARD, FISCAL BOARD and SUPERINTENDENCIES.

3.4 – Private and public agreements

- a) In public and private agreements, and in any form of interaction, even if intermediated by third parties, the responsible persons must follow the conduct established in the CODE OF ETHICS, in order not to develop the generation of conflicts of interests of the company and its Employees with the Public Administration and the Private Sector.
- b) In order to comply with the program, the agreements written by the LEGAL DEPARTMENT OF COOXUPÉ must contain specific clauses referring to the established principles.

3.5 – Purchase of goods and services

The purchase of goods and services must be carried out in accordance with the CODE OF ETHICS and the PURCHASING POLICY standard and the enforcement of payments according to the criteria established in the standard – PAYMENTS.

3.6 – Banking operations

- a) The banking operations must be carried out with national or international institutions, legally registered and regular in their Countries of origin and operation.
- b) Opening anonymous or numbered accounts is not permitted.
- c) Transactions with domestic and international financial institutions must be carried out by authorized employees and in accordance with the criteria established in the internal standard – PAYMENT PROXIES, TRANSFERENCES AND FINANCIAL APLICATIONS.
- d) The control of payment and transfer of securities processes shall be in accordance with the provisions established in the internal standard – PAYMENTS.

3.7 – Spin-off, merger, incorporation, acquisition and corporate restructuring processes

Prior to the execution of the business, information, documents and financial statements analysis, with predetermined objective of verifying the committing of irregularities or illicit or the existence of vulnerabilities in the legal entities involved, should be carried out.

3.8 – Contributions, donations and sponsorships

When accepting, receiving, and performing any type of donation and payment of contributions and sponsorships, there should be no conflict of interest, bribery or personal favor, in order not to violate the CODE OF ETHICS.