

**Cooxupé's Management System**

TITLE:

***Integrity Program***

TYPE

***Norm***

# Integrity Program



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Elaboration: December/2016

Code/Version: NOR-0061 - V.2 – (17/02/2021)

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<b>Cooxupé's Management System</b> TITLE: <b>Integrity Program</b>	TYPE <b>Norm</b>
--	---------------------

## SUMMARY

<b>1. PRESENTATION</b>	<b>3</b>
<b>2. PILARS / ATTRIBUTIONS</b>	<b>3</b>
2.1 - Commitment of Board of Directors	3
2.2 - Code of Ethics and Standard of Conduct	3
2.3 - Communication and Disclosure	3
2.4 - Trainings	4
2.5 - Risk Analysis	4
2.6 - Accounting Entries	4
2.7 - Internal Controls and Financial Operations Entries	4
2.8 - Interaction with the Public Sector	5
2.9 - Responsible Internal Instance	5
2.10 - Denunciation Channel – “Ombudsman”	5
2.11 - Violation	5
2.12 - Interruption and Remediation of Damages Caused by Infringement	6
2.13 - Due Diligences for Contracting – Purchase of Goods and Services	6
2.14 - Decision Making Process, merger, incorporation, acquisition, and societal restructuring	7
2.15 - Continuous Monitoring	7
2.16 - Contributions, donations and sponsorships	7
<b>3. FURTHER REFERENCES</b>	<b>8</b>

<b>Cooxupé's Management System</b> TITLE: <b>Integrity Program</b>	TYPE <b>Norm</b>
--	---------------------

## 1. Presentation

Cooxupé's Integrity Program consists of a group of internal instruments and procedures, audit, encouragement to denouncing irregularities, in the effective application of the Code of Ethical Conduct, Social Statute, of Mission, Vision and Values, as well as of politics and guidelines with the objective of preventing, monitoring, detecting, and/or mitigating the practice of deviation, frauds, irregularities, and harmful acts foreseen in the Law 12.846/2013 and regulated by the Decree 8.420/2015, ensuring the integrity, legality and transparency in the execution of the operations of Cooxupé.

The INTEGRITY PROGRAM is applicable to the stakeholders of Cooxupé: Members, Employees, Clients, Society, and Public Administration.

## 2. Pilars / Attributions

Cooxupé's INTEGRITY PROGRAM is based on the following pillars:

### 2.1 – Commitment of the Board of Directors

The Executive Board is responsible for the approval of the INTEGRITY PROGRAM, as well as for supporting its effective application.

### 2.2 – Code of Ethics and the Standards of Conduct

The INTEGRITY PROGRAM declares the principles and values kept by Cooxupé, and it clearly determines the standard behavior expected from the Board of Directors, the employees and other interested parties.

### 2.3 – Communication and Disclosure

Cooxupé appreciates objective, continuous and comprehensive communication of all its integrity-driven actions. In order to accomplish such communication, every person that has relations with Cooxupé is allowed to access the INTEGRITY PROGRAM and CODE OF ETHICAL CONDUCT.

- For the Board of Directors and Employees, the documents are available at the Corporate Intranet and HR Portal Web;
- For Co-op Members and other interested parties, access is available at Cooxupé's institutional web site, in Portuguese, English, and Spanish versions.

Details of the instruments and procedures applied to the disclosure of the Program, and its respective responsibilities are established on the internal norm COMUNICAÇÃO CORPORATIVA (Corporate Communication).

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<b>Cooxupé's Management System</b> TITLE: <b>Integrity Program</b>	TYPE <b>Norm</b>
--	---------------------

## 2.4 – Trainings

Cooxupé periodically carries out capacity-building trainings related to its INTEGRITY PROGRAM for all its employees.

- **NOTE:** For employees who have authorization to represent the cooperative before the public bodies, or whose function in the employment contract and/or job description estates the direct interaction with Public Administration officers as a mandatory requirement, specific trainings are performed.

Details of the instruments and procedures applied to the trainings of this Program, and its respective responsibilities are established on the internal norm GESTÃO DE PESSOAS (Management of People).

## 2.5 – Risk Analysis

Cooxupé continuously maps the risks of its operations in order to carry out necessary adaptations to its INTEGRITY PROGRAM.

Details of the instruments and procedures applied to the risk analysis and its respective responsibilities are established on the internal procedure GESTÃO DE RISCOS (Risk Management).

## 2.6 – Accounting Entries

Cooxupé's accounting entries properly reflect its relevant transactions, according to the accounting practices adopted in Brazil, which are applicable to cooperative societies.

Details of the instruments and procedures applied to the elaboration of the accounting entries and their legitimization are established on the internal norm AUDITORIAS (Audits).

## 2.7 – Internal Controls and Financial Operations Entries

Cooxupé has a system of internal controls with the objective to assure prompt elaboration and reliability of its reports and financial statements free from relevant distortions.

Bank operations are carried out with national or international institutions, legally registered and regular at their home and operation countries. Operations are exclusively carried out by authorized employees of Cooxupé.

Details of the instruments and procedures applied to the elaboration of the reports and financial statements and their respective responsibilities are established on the internal norms: PROCURAÇÕES PARA PAGAMENTOS, TRANSFERÊNCIAS E APLICAÇÕES FINANCEIRAS; PAGAMENTOS e AUDITORIAS (Proxies for Payments, Transfers and Financial Applications, Payments and Audits).

<b>Cooxupé's Management System</b> TITLE: <b>Integrity Program</b>	TYPE <b>Norm</b>
--	---------------------

## 2.8 – Interaction with the Public Sector

In order to prevent frauds and illicit acts regarding bidding processes, enforcement of administrative contracts or at any interaction with the Public Sector, even if it is intermediated by third parties, as well as tribute payments, submission to assessment, or obtainment of authorizations, licenses, permissions, and attestations, Cooxupé determines, by its POLITICS FOR RELATIONSHIP WITH THE PUBLIC ADMINISTRATION, how it is supposed to be the conduct of its employees who have power of attorney before the public bodies or whose function in the job description establishes the direct interaction with Public Administration officers as mandatory requirement, and for Business Partners that, due to enforcement of contract with the Cooperative, are supposed to directly interact with Public Administration officers.

## 2.9 – Responsible Internal Instance

Cooxupé' s COMPLIANCE DEPARTMENT (Risks, Ethical Conduct and Ombudsman) is the internal instance in Cooxupé responsible for management, enhancement, maintenance, and assessment of the INTEGRITY PROGRAM, and it is directly linked to the Board of Directors, ensuring independence, autonomy, neutrality, structure and authority regarding actions related to the Program.

All the actions taken by Cooxupé' s COMPLIANCE DEPARTMENT (Risks, Ethical Conduct and Ombudsman), related to the INTEGRITY PROGRAM, are carried out alongside Cooxupé' s ETHICS COMITTEE, as established in the internal norm OUVIDORIA (Ombudsman).

## 2.10 – Denunciation Channel – “Ombudsman”

Cooxupé has a channel for denunciation, structured to receive and treat manifestations from its co-op members, such as: complaints, suggestions, queries and compliments; as well as for receiving denounces regarding situations concerning the CODE of ETHICS from all interested parties. The channel for denounces is available on the web site “[www.cooxupe.com.br](http://www.cooxupe.com.br) - link Ouvidoria (Ombudsman)”.

The procedure for treatment of denounces, and the respective responsibilities are established on the internal norm OUVIDORIA (Ombudsman).

## 2.11 – Violation

The breach of obligations, principles and compromises described in the CODE OF ETHICAL CONDUCT and in the current INTEGRITY PROGRAM will cause disciplinary measures.

Denounces of violation related to the current Program will be received by CANAL DE DENÚNCIAS – OUVIDORIA (Denouncing Channel – Ombudsman). Investigation process must be driven by the COMPLIANCE DEPARTMENT (Risks, Ethical Conduct and Ombudsman), alongside Cooxupé' s ETHICS COMITTEE, as established in the internal norm OUVIDORIA (Ombudsman). In case violation is confirmed, the result will be sent to the parties' superior instances for the application of due disciplinary measures.

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<b>Cooxupé's Management System</b> TITLE: <b>Integrity Program</b>	TYPE <b>Norm</b>
--	---------------------

Internal penalties will be proportional to the type of violation, and to the level of responsibility of the people involved. Any individual is subject to the application of disciplinary measures in case of violation of INTEGRITY PROGRAM and CODE OF ETHICAL CONDUCT, despite his/her position at Cooxupé.

The measures applied will be educative, corrective or punitive, according to the severity of the act and the damages caused to Cooxupé.

- **NOTE:** Internally applied disciplinary measures do not exempt the person responsible for violating the current Program from undergoing sanctions at juridical sphere.

## 2.12 – Interruption and Remediation of Damages Caused by Infringement

After detection and confirmation of the harmful act regarding the INTEGRITY PROGRAM, Cooxupé will carry out immediate interruption of irregularities or infractions, applying the penalties foreseen in contracts, liability of parties involved, and other due measures, according to the concrete case.

In illicit acts detected and confirmed, which involve the relation with Public Administration, Cooxupé will immediately report the facts to the competent authority responsible for investigating the occurrence, collaborating with the sourcing of information and clarifying doubts about the known harmful events, as established on POLÍTICA DE RELACIONAMENTO COM A ADMINISTRAÇÃO PÚBLICA (Politics for Relationship With Public Administration).

## 2.13 – Due Diligences for Contracting – Purchase of Goods and Services

Cooxupé carries out a process of “*Due Diligence*” in the acquisition of goods and services, and it supervises the contracted third parties.

The purchase of goods and services is performed in compliance with Cooxupé’s CODE of ETHICAL CONDUCT and PROCUREMENT POLICY, ensuring equity, transparency, impersonality and legality in such procedure. The suppliers must be previously analyzed according to the procedures AVALIAÇÃO DE FORNECEDORES (Assessment of Suppliers) and POLÍTICA DE DILIGÊNCIAS DE INTEGRIDADE APROPRIADAS PARA CONTRATAÇÃO – COMPRA DE BENS E SERVIÇOS (Policy for Due Diligences of Integrity for Contract – Purchase of Goods and Services).

The enforcement of payments follows the criteria established on the norm PAGAMENTOS (Payments).

Parties involved in the process of acquisition of goods and services commit to accomplish the established in the current INTEGRITY PROGRAM, by means of specific clause inserted in the contracts by Cooxupé’s JURIDICAL TRIBUTARY DEPARTMENT.

The supervision of third parties contracted will be carried out by Cooxupé’s COMPLIANCE DEPARTMENT (Internal Audit), as established on the internal norm AUDITORIAS (Audits).

<b>Cooxupé's Management System</b> TITLE: <b>Integrity Program</b>	TYPE <b>Norm</b>
--	---------------------

## 2.14 – Decision Making Process, merger, incorporation, acquisition, and societal restructuring

Cooxupé carries out previous verification of viability for its businesses, by the analysis of corporate books, financial statements, politics and documented internal procedures, as: good standing before public bodies, deviations, illicit acts, or existence of vulnerabilities in legal entities involved.

Any indicator of abnormality, no matter how little it is, becomes a cause for impeachment for the processes of fission, merger, incorporation, acquisition and societal restructuring, up to the mitigation of the problem.

## 2.15 – Continuous Monitoring

Cooxupé carries out continuous monitoring on its INTEGRITY PROGRAM, aiming its enhancement regarding the prevention, detection, and combat to the occurrence of harmful acts foreseen in the Anti-Corruption Law.

Details of the instruments and procedures applied to monitoring the INTEGRITY PROGRAM and its respective responsibilities are established on the internal norm AUDITORIAS (Audits).

The current Program will be reviewed where required or, at the very least, once a year.

## 2.16 – Contributions, Donations, and Sponsorships

In the act of accepting, receiving, as well as in the completion of any type of donation, payment of contributions and sponsorships, there must not be generation of conflicts of interest, bribery or personal advantage, in order to not violate the CODE OF ETHICAL CONDUCT.

Cooxupé does not practice contributions or favors to political parties or organizations, people in elective positions, nor to those in the process of electoral competition.

Details of the procedure applied to liberating Contributions, Donations, Sponsorships, and their respective responsibilities are established on the CODE OF ETHICAL CONDUCT and in the norm GESTÃO DE ATIVOS (Assets Management).