

 <b>MAC JEE</b>	<b>Policy on Relations with Governmental Entities</b>	-
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### 1. Purpose

The purpose of this policy is to establish the rules regarding the interactions of employees and third-party intermediaries acting on behalf of MacJee with Governmental Entities. This policy also aims to mitigate the risks inherent in the Group's relationship with Governmental Entities and to create practices that adhere to Brazilian and international anti-corruption laws as well as the guidelines of MacJee's Anti-Corruption Policy.

### 2. General Information

<b>RESPONSIBLE</b>	Legal Department
<b>STORAGE</b>	Computerized system
<b>DISTRIBUTION</b>	Electronic address where the instruction is available for consultation (PDF).
<b>ACCESS</b>	Free access to all sectors for consultation / Only the legal department is allowed to make changes.
<b>RECOVERY</b>	Electronic address where the instruction is available for consultation (PDF).
<b>USE</b>	Internal and external
<b>PRESERVATION</b>	Periodic backups made on the server.
<b>RETENTION</b>	For an indefinite period of time.
<b>DISPOSITION</b>	
<b>RECORDS</b>	

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### 3. Definitions

**“Government Agent”:** A person responsible, either permanently or temporarily, for exercising any state function or function in a governmental entity, in Brazil or abroad. This includes, but is not limited to, government employees, including members of all branches of powers and the Public Prosecutor's Office, whether municipal, departmental, state, provincial, central or other categories that may exist in each country in which MacJee operates, employees of state-owned companies, whether government controlled companies or public corporations, employees of public universities or government-funded research organizations, members of royal families who have de facto authority or not, members of political parties and members of international institutions such as the United Nations, the North Atlantic Treaty Organization and the International Monetary Fund.

**“Free gifts”:** Items with insignificant value, produced for mass distribution to the public as part of the Group's efforts to strengthen and maintain brand recognition. Free gifts are usually offered at public events or events with a large public presence. Examples of free gifts are: notebooks, devices, key chains, headphones, badge lanyards and brooches bearing the MacJee brand logo.

**“Thing of Value”:** Any item that provides tangible benefits to a person or company, which may include, but is not limited to, cash, gifts, political contributions, donations, sponsorships, travel and entertainment expenses, routine expenses such as health and safety, the provision of services or employment opportunities, i.e. anything that can carry a material or immaterial value for the person receiving it.

**“Employees”:** It means all MacJee employees, regardless of hierarchical level or nature of employment, including Board members. It also applies to all employees and managers of companies whose direct or indirect controlling interest is held by one of the companies in the MacJee Group, as well as joint ventures in which one of the companies in the MacJee Group is formally designated as the operator.

**“Governmental Entity”:** A legal entity owned or controlled by any national, regional, local or other government, or any department or agency thereof, or any governmental corporation or agency.

**“MacJee Group”; “Group” or “MacJee”:** It means the Companies MacJee Participações Ltda., MacJee Industria de Defesa Ltda., MacJee Tecnologia Ltda., Equipaer Indústria Aeronáutica Ltda., Bracey Investimentos e Participações Ltda., and all legal entities in which the aforementioned have an equity interest or equivalent that guarantees them the right to elect the majority of directors and define the conduct of the business strategies of said legal entities.

**“Hospitality”:** Any meal, travel, accommodation or entertainment offered by MacJee, its employees or third party intermediaries to any customer or other individual or entity that is not part of MacJee, free of charge or when the recipient pays less than market value.

**“Gift”:** Any item offered to or received from any individual or entity that is not part of MacJee, free of charge or below market value, without any expectation of getting something in return.

**“Third Party Intermediary”:** Any natural or legal person who is hired by MacJee to carry out activities on its behalf. Examples of third party intermediaries include sales representatives, law firms, brokers or any company that has the power or mandate to deal with other third parties on behalf of the Group. Hiring or granting powers to any third party intermediary is only possible after due diligence has been carried out in accordance with MacJee's specific policy.

**“Undue Advantage”:** Advantage or benefit obtained through payment or transfer of anything of value, to Government Agents or not, in any process or relationship. These advantages include, but are not limited to, obtaining privileged information for a bid, obtaining licenses, permits and certifications in a shorter time than the standard or obtaining them without being entitled, obtaining guarantees from the public sector to enter into or terminate contracts or any other advantage that has an improper perception in society.

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## 4. General Guidelines

As interações realizadas com agentes públicos ou entidades públicas pelos colaboradores da Mac Jee ou por terceiros intermediários que atuam em nome do Grupo deverão sempre ser guiadas pelo Código de Ética e Conduta, por esta política, pela política Anticorrupção e pelas demais políticas e procedimentos internos da Mac Jee. Todas as interações com representantes governamentais devem apresentar finalidades claras e bem definidas, respeitando todas as leis aplicáveis, incluindo as leis anticorrupção, como a Lei nº 12.846, de 01 de agosto de 2013 do Brasil; o *Foreign Corrupt Practices Act* ("FCPA"), 1977, dos Estados Unidos; e a *UK Bribery Act* ("UKBA"), 2010, do Reino Unido e dentro dos limites da legalidade.

São proibidas interações realizadas por colaboradores ou por terceiros intermediários que tenham o objetivo de conseguir alguma vantagem indevida. Os colaboradores ou terceiros intermediários que desobedecerem a esta diretriz poderão receber medidas disciplinares.

### 4.1 Forms of Interaction with the Government

There are various types of possible interactions with the public sector, each with different objectives and levels of interaction. The purpose of this section is to provide a non-exhaustive list of possible interactions with the public sector and the guidelines that should be followed in each of these interactions.

#### 4.1.1 Rules to be followed for Meetings and Communications with the Government

All meetings and communications that take place with the Government must respect the highest standards of conduct, transparency and formality.

For meetings with Government Agents, it is essential that they are arranged in advance, scheduled by means of electronic correspondence sent to the Government Agent's official e-mail address or registered letter with acknowledgement of receipt. The formal contact should contain at least:

- A prior agenda of the topics to be discussed at the meeting with the Government Agent;
- The name(s) of the Employee(s) and Government Agent(s) who will be attending the meeting;
- A suggested date and time;

All meetings with Government Agents must be held with at least two Mac Jee employees or one employee and a third party intermediary. Whenever possible, it is important that the positions of the Mac Jee employees who will be attending these meetings have the same hierarchical level as the Government Agent.

The content of the meeting should be formalized, whenever possible, in minutes indicating information such as:

- Place of the meeting;
- Date;
- Subject;
- Decisions taken;
- List of attendees and signatures

Occasional communications with the Government should be made, whenever possible, through channels provided by Mac Jee, giving preference to corporate e-mail. Regardless of the channel used for communication, conversations and communications should always be archived. If any communication is carried out verbally or by telephone, Mac Jee recommends that the employee or third party intermediary send an email with the topics discussed.

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Day-to-day contacts with Government Agents which cannot be scheduled in advance must be reported to the employee's superior, indicating the content of the contact, preferably in writing. In addition to reporting to the superior, the employee is responsible for recording the contact in writing, indicating the date, time, subject and name of the Government Agent contacted.

All minutes and records of contacts with Government Agents should be shared with the Legal department, which should store all files.

#### 4.1.2 Obtaining Licenses, Authorizations and Certifications

All requests for licenses or permits must follow the applicable laws and regulations and the Code of Ethics and Conduct, MacJee's internal policies and procedures and this policy on Relations with Governmental Entities.

The licenses referred to in this topic cover all types of licenses that will be required to carry out the Group's activities, including but not limited to environmental licenses, certificates issued by the armed forces, administrative licenses, fire department permits, among other licenses that may be required for the company's business.

It is forbidden to offer anything of value in exchange for any undue advantage, such as speeding up the obtaining of licenses, authorizations, court decisions or administrative procedures, permits and certificates. MacJee also prohibits the offering of gifts to Government Agents who are involved in the process of issuing licenses and permits to any of the Group's companies, even if this does not amount to corruption and no undue advantage is sought. Giving gifts to agents responsible for licenses and permits can lead to a perception of misconduct and compromise MacJee's image and reputation.

It is also forbidden for MacJee employees to exert any kind of influence on licensing or certifying bodies in order to obtain a license or certification without actually meeting the required quality standards. MacJee values the quality and efficiency of the products it sells. Any manipulation of data by employees may result in sanctions, as provided for in the Group's internal policies and procedures.

If an employee receives requests from Government Agents for anything of value in exchange for an undue advantage, such as for the issuance of licenses, authorizations, permits, certificates or other governmental services, for example, or if the employee is in doubt as to whether a particular offer constitutes an undue advantage, he or she must immediately refuse any such offer, end all discussions and report the case to the Legal department or the whistleblowing channel.

#### 4.1.3 Bids

Bidding is the process by which governmental entities, such as municipalities, public corporations, public foundations, mixed participation companies and other entities controlled directly or indirectly by the federal, state, district or municipal government, contract services and products from third parties. As prescribed by law, bids must be carried out without defects or fraud on the part of both governments and bidders.

Any type of fraud or illicit activity in the bids in which MacJee participates could mean a violation of various laws, including the anti-corruption law. The following practices are therefore prohibited:

- Harming the competitiveness of bids by adjusting prices and conditions with other competitors or any other expedient that could harm the competitive nature of the bidding process;
- Creating legal entities for the sole purpose of competing in bidding processes and entering into contracts with the public administration, if the need to set up an SPE or Consortium is not provided for in the public notice;

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- Offering free gifts and hospitality to people who are directly involved in the bid decision-making process;
- Communicating with people in the public administration with the aim of obtaining information or manipulating a technical requirement of the bid in order to gain an advantage over other competitors. All communications made with the public administration in the context of a bid must be restricted to technical questions or about documents that must be submitted. Communications should always be made through an official Group channel so that all exchanges of information are recorded.

#### 4.1.4 Inspection by Public Bodies

MacJee maintains an ethical and transparent attitude towards the public bodies responsible for inspections, regulations and investigations. Employees responsible for interacting with Government Agents must objectively provide the information requested, as determined by the applicable legislation.

It is forbidden to hinder the work of any inspection, regulation or investigation bodies within the Group. If there is an ongoing investigation, employees are responsible for preventing any data or documents from being deleted and destroyed from internal systems and must also guide and supervise subordinate employees so that they do not delete documents and files that could be useful for the investigation carried out by the relevant body.

The promise, offer and/or receipt of anything of value to/from the Government Agent in exchange for some undue advantage, with the aim of influencing the inspection is prohibited by MacJee.

During inspections carried out by Government Agents on MacJee's premises, they must be accompanied by at least two employees. If the Government Agents do not provide an inspection report, a report must be prepared by the employees, if possible requesting the signature of the Government Agents, and this report must then be sent to the hierarchical superior of the employees designated to accompany the inspection.

If employees receive offers of undue advantage from Government Agents in exchange for anything of value, as a condition for avoiding fines or for granting any other benefits to MacJee, they must immediately refuse any such offer, end all discussions and report the case to the Legal department or the ethics channel. If employees are in any doubt as to whether a particular request constitutes an undue advantage, they should report the matter to the Group's Legal department.

#### 4.2 Relations with Trade Unions and Trade Associations

MacJee authorizes its employees to be part of trade associations and unions, as long as they do not constitute an illicit attempt to obtain an undue advantage for the Group. Employees must inform the relationship on the Conflict of Interest Form, presented in the Conflict of Interest policy, so that the existence of a potential conflict with the activities carried out by MacJee can be assessed. Potential conflicts identified should be resolved in the best way for both stakeholders, as described in the Conflict of Interest policy.

If the employee needs to attend any meeting or event of trade associations or unions during working hours, the employee must give at least 24 (twenty-four) hours' notice to their direct leader or to the Human Resources department, if the direct leader is unavailable.

#### 4.3 Free gifts, hospitality and invitations

Employees, partners and suppliers are prohibited from accepting, offering or giving, directly or indirectly, any kind of courtesy, favors, money, gifts or hospitality to a Government Agent or a person related to them, in order to obtain advantages, influence or compensate their decisions for their own benefit or that of the company.

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#### 4.3.1 Offering Free Gifts, Hospitality and Invitations

MacJee understands that there are professional customs related to offering free gifts, presents and hospitality to clients or other individuals who are not part of MacJee, in Brazil and in other countries where we conduct business. While free gifts, presents and hospitality are permitted in certain circumstances, they can also pose significant risks of corruption (and result in violations of the law) when used to obtain an improper advantage or to improperly avoid a situation or outcome. For this reason, MacJee establishes strict guidelines for offering these types of courtesies.

In relation to Government Agents, they are often subject to restrictions imposed by the government or other agencies or employers which are more severe than MacJee's guidelines. In these cases our employees must cooperate with the recipient to ensure that any courtesy is of the type and value that the recipient is authorized to accept and that any related requirements, such as reporting to the recipient's employer, are met.

All MacJee courtesies guidelines are listed in the Free Gifts, Entertainment and Hospitality Policy, which should be consulted by the employee. When offering courtesies to Government Agents, it is worth highlighting the guidelines that:

- It is permitted to offer free gifts, of insignificant value, produced for mass distribution to the public, such as pens, caps and brooches;
- It is forbidden to offer invitations to any kind of entertainment;
- Gifts must be approved by a Board member and follow these guidelines:
  - Not be offered when a regulatory, certification, licensing or contractual decision by MacJee is pending with that Government Agent or governmental entity;
  - Not be luxurious or extravagant;
  - Be offered sporadically, respecting the frequency limits established in the Free Gifts, Entertainment and Hospitality policy;
  - Be offered in an open and transparent manner, in the normal course of business;
  - Be in accordance with the local laws and culture of the country in which the MacJee employee offering the Gift is working;
- MacJee encourages gifts to be made to the governmental entity and not to the individual representing it;
- Hospitality offered to Government Agents must be limited to essential activities or those whose costs are stipulated by law or specific regulations of the governmental entity. In addition to the rules stipulated by the Normative Instruction on Expense Reimbursement, the following rules must be followed:

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- Meals must take place in modest surroundings that do not present any perception of extravagance or luxury;
- Air travel must not be in the first class category;
- Lodging must not be in luxury hotels or resorts, and lodging in hotels with casinos on their premises is forbidden as dependências.

#### 4.3.2 Receiving Free Gifts, Hospitality and Invitations

It is not public sector practice to offer any kind of free gifts, hospitality or invitations. If any situation arises in which a MacJee employee is offered any of these courtesies, the employee must refuse the offer and report the situation to the Legal department.

The exception is for free gifts with no commercial value, which are intended to promote some action by the governmental entity, such as pens, caps, brooches and T-shirts. If employees have any doubts about whether they can accept any kind of courtesy, they should contact the Legal department, which will advise them on how to proceed.

#### 4.4 Hiring former Government Agents and Politically Exposed Persons

MacJee does not prohibit the hiring of former Government Agents or people who have relatives or close friends acting or who have acted as a Government Agent, whether in Brazil or abroad, as long as it complies with local laws and MacJee's internal guidelines. In Brazil, the hiring of a former Government Agent must be done in accordance with Law No. 8.112/90 and Law No. 12.813/13, especially with regard to the quarantine period.

To avoid a potential conflict of interest, in cases where the candidate for the position is considered a politically exposed person or their relative or close friend has held a position as a Government Agent in the last 5 (five) years, it will be necessary to inform this fact on the conflict of interest form prior to hiring. The form is available in the Conflict of Interest policy. Forms with this type of response will be analyzed by the Legal department and, if the potential conflict of interest does not expose the Group to any type of conflict or risk, the hiring can proceed normally.

### 5. Violations and sanctions

This Policy aims to guide the actions of MacJee employees and third-party intermediaries with regard to contact and interaction with governmental entities. Any violation of the guidelines set out herein or any other internal policies or procedures of the Group are subject to disciplinary measures by MacJee, as prescribed in the Disciplinary Measures Policy.

Reports of breaches of this policy can be made directly to the Legal Department or via the whistleblowing channel at <http://macjee.com.br/contato/>. Employees are assured that under no circumstances will the author of the report be revealed, and are guaranteed total confidentiality and secrecy, both of identity and of the content of the report formalized through the reporting channel.

### 6. References

- Code of Ethics and Conduct;

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- FCPA (Foreign Corrupt Practices Act);
- Normative Instruction on Reimbursement of Expenses;
- Law No. 8.112, of December 11, 1990;
- Law No. 12.813, of May 16, 2013;
- Law No. 12.846, of August 1, 2013;
- Anti-Corruption Policy;
- Policy on Free Gifts, Entertainment and Hospitality;
- Conflict of Interest Policy;
- Third Party Due Diligence Policy;
- Disciplinary Measures Policy.
- UKBA (UK Bribery Act);