

Code of **VALUES AND CONDUCT**

ENGINEERING SIMULATION AND SCIENTIFIC SOFTWARE



SIMULATING THE FUTURE



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Objective

This Code aims to establish the main guidelines of corporate conduct at ESSS, based on the values of the company.

Coverage

The provisions of this Code apply, where applicable, to the president, vice-president, directors, managers, coordinators, employees, trainees, service providers, as well as suppliers and partners acting on behalf of ESSS and/or with ESSS.

In every country where it operates, ESSS and all its employees are committed to the objective of conducting business and relationships within the principles of ethics, honesty, integrity, probity, good faith, legality and respect, in accordance with the mission, vision and values of ESSS.

Every mention of 'ESSS' in this Code includes all the companies of the ESSS Group.



Mission

Provide simulation solutions to support innovative engineering.



Vision

Provide customizable, complete, and integrated solutions to the global simulation market.



Values

- ✓ Absolute Respect for People
- ✓ Excellence
- ✓ Innovation Culture
- ✓ Corporate Health
- ✓ Customer Focus



Message from the presidency

In a dynamic and constantly changing corporate world, where business relationships become increasingly complex, performing our work in an ethical and straightforward manner is as important as the results we achieve. The challenges we face to achieve our goals as a company cannot, at any time, distort our actions.

In order to have a clear and uniform vision of how all of us should act and behave in our daily lives, we are proud to present the ESSS Code of Values and Conduct. This manual is based on our values, unchanging pillars throughout 25 years of history.

The reputation and trust of our customers, employees, partners and suppliers is one of the most important ingredients of our company. Therefore, it is the responsibility of each one of us, regardless of activity or position in ESSS, to follow these rules.

By doing this, we will not only be reinforcing our fundamental values, but following the best practices and working in the way we believe to be, above all, the right one.

CLOVIS MALISKA JR.
PRESIDENT



CLOVIS MALISKA JR.
PRESIDENT



MARCUS REIS
VICE-PRESIDENT



01

ABSOLUTE RESPECT FOR PEOPLE



Healthy workplace

The biggest differential of ESSS is its employees. Thus, ESSS always seeks to provide well-being, quality of life, health and continuing education, valuing the upkeep of healthy, safe and productive work environments, free of discrimination, abuse, prejudice or harassment of any nature.

Such conditions allow employees to work motivated and satisfied, building corporate well-being, making relationships between employees and the company characterised by ethics, respect, credibility and sustainability.

Also, concerned with the health and welfare of its employees, ESSS provides high quality ergonomic office equipment to minimize any health risk.

Behaviour in the work environment

ESSS values absolute respect for people and condemns practices of discrimination, harassment and aggression of any kind. Furthermore, it considers everyone equal, with the same responsibilities and rights.

Respect for those who integrate the environment is indispensable in any situation. Therefore, it is essential to avoid any conduct that is prejudice, aggressive or that could make anyone feel assaulted, humiliated, intimidated, discriminated against, harassed or excluded. Therefore, accepting, respecting and treating everyone as equals is a fundamental condition for the achievement of ESSS objectives.

ESSS condemns any attitude that configures moral or sexual harassment in the corporate environment, being defined as moral harassment the exposure of the individual to humiliating and embarrassing situations, intentional, which may occur through gestures, words and/or attitudes that affect dignity or physical and/or psychological integrity, destabilising the harassed emotionally and professionally. Sexual harassment is characterised by undesirable and embarrassing behaviour (verbal, non-verbal and/or physical), through insinuations, forced physical contact, impertinent invitations, blackmail, etc., in order to obtain sexual advantage or favor. Sexual harassment and harassment of any kind are crimes.



Rejection to forced and/or child labor

ESSS strictly respects the minimum age permitted for work in all countries where it operates, and in no way admits the exploitation of adult or child labor (such as exhaustive days and degrading working conditions), and reserves the right not to maintain relations of any kind with people, organisations, entities or institutions that adopt this practice. Forced and/or child labor are crimes.

Equality in employment opportunities

ESSS maintains a recruitment, hiring, training and promotion policy that treats candidates and employees fairly and free of any discrimination, prejudice or other factors that are not related to the legitimate interests of ESSS. All are treated equally and receive the same opportunities for professional enhancement.

Professional development

ESSS fosters continuing education, having its own policies to enable the constant professional development of its employees.

It seeks to value its employees through participative career plan management, creating opportunities for personal and professional development, based on criteria of dedication and individual meritocracy.

ESSS believes that motivation, commitment and dynamism in performing tasks are essential factors for personal and professional success. Determined and committed people build their future and help those around them.



Immigration compliance

ESSS complies with the immigration legislation of each country where it is present. Therefore, it does not allow the recruitment of people who are not legally authorised to work or in accordance with the laws of the country where the hiring is sought.

Given the same premise, it is committed to ensuring that the work, travel, transfer and residence of its employees are in accordance with applicable labor and immigration laws.

Social media

ESSS believes in the importance of freedom of expression, respecting it above all.

Social media has increasingly become an extension of each person's personal and professional relationships. However, the events conveyed by social media have been reflected in ever greater and faster proportions and the Internet has become a kind of "online court". Thus, the way we act in the media have consequences (both personal and professional), often of high relevance, and may even involve the company, customers, partners, competitors and third parties in general.

Therefore, we advise that ESSS employees act responsibly in the social media of which they are part, positioning themselves in a respectable way, practicing conduct free of prejudice and discrimination, considering good practices in the media. When issuing a value judgment, do so with rectitude and thoughtfulness.

ESSS does not authorise the creation of pages or publications on behalf of the company, except by professionals who have this attribution among their responsibilities and for institutional campaigns launched by the responsible sectors of the company, or even with the authorisation of ESSS and stakeholders.

When identifying, in social media, any manifestation involving ESSS and/or the professional activities of any of its employees, we advise you not to manifest on behalf of ESSS, only report the fact to the respective department.



Good practices

- ✓ Absolute respect towards people.
- ✓ Team spirit, loyalty and trust.
- ✓ Always reflect if the comment or action to be taken would make you uncomfortable, if it was directed to you.
- ✓ Special attention with manifestations in social media.
- ✓ Reproductions must be credited in order to respect the copyright of their holders.
- ✓ Beware of possible discriminatory and/or prejudiced interpretations of your publications, even if unintentional.
- ✓ To take into consideration the advertising of the environment and the potential damage that the manifestation of that content could generate to ESSS, its clients and partners, as well as third parties.



Stay alert

- ✓ Any kind of discrimination and prejudice in our relations, such as racial or ethnic origin, religious conviction, political opinion, union membership or religious, philosophical or political organisation, given concerning health or sexual life, genetic or biometric data or disability is a crime.
- ✓ Social media has a public character, therefore, conducts in disagreement with this Code, or with the current legislation, may imply serious consequences to the author.
- ✓ Be careful when passing on information, always check, as they may not be true.
- ✓ In the corporate environment and the ESSS media, such as professional e-mail, professional social media, computers and the company's corporate network, do not deal with sensitive topics (e.g. politics or political parties information).



02

CORPORATE EXCELLENCE



Excellence: ESSS Commitment

ESSS seeks excellence in all aspects. Since its constitution, it has been committed to providing exceptional services to its clients in the technical fields in which it operates, maintaining international levels in technologies and services. It uses the concept of learning and continuous improvement of its staff, directly linked to the company's culture of innovation. It provides a favourable environment for creativity, experimentation and implementation of new ideas that generate a competitive differential for ESSS and help in innovative projects. It is also structured in criteria and requirements inherent to excellence in corporate management, adopting internationally recognised concepts that are found in leading world-class organisations.

Excellence with suppliers/ partners

Also in the selection of its partners and in the hiring of suppliers ESSS keeps the seal of excellence, always promoting transparent bids, privileging technical competence, legal

compliance, unblemished reputation and the ethical behaviour of the supplier/partner, aiming the best possible return in terms of cost and quality for ESSS and the good risk management of its image and its partners. Thus, ESSS encourages its suppliers/partners, regardless of their size or geographical position, to adopt management practices aimed at excellence.

Social and environmental responsibility

The tasks and services provided by ESSS have a very low degree of environmental impact, but the company is not exempt from social responsibility.

It is committed to the protection of the environment and complies with the environmental legislation, favouring the use of clean technologies as an essential factor for sustainable development.

In addition, ESSS contributes to the protection of the environment, because in the provision of its services, it applies innovative approaches to energy consumption, the substitution of environmentally harmful materials, among others.



Integrity of contractual relations

ESSS understands that negotiating relationships must be equal, symmetrical and productive for all parties involved. Therefore, it devotes extreme importance to the contracts it signs, whether it is contracts with clients and business partners, or when it hires suppliers and service providers.

For ESSS, all contractual relations must strictly observe the clarity of purpose and balance, privileging the protection of trust between all parties and resulting in a coherent agreement of interests for all parties.

All contracts are analysed, negotiated (when applicable) and validated by the Legal Department of ESSS, they are then forwarded for signing by the company's legal representatives. Therefore, ESSS, when signing a contract, does so with absolute probity and good faith and understands and accepts the commitments and obligations it assumes.



Good practices

- ✓ Search for partners who have similar practices and visions.
- ✓ Balanced and productive contractual relations.



Stay alert

- ✓ The search for maximum excellence in all actions is a goal.



03

CULTURE OF INNOVATION



DNA ESSS

Created in 1995, from professionals egresses of the Laboratory of Numerical Simulation in Fluid Mechanics and Heat Transfer of the Department of Mechanical Engineering of the Federal University of Santa Catarina (UFSC), ESSS was born with the objective of establishing a link between the scientific production developed in universities and the application of this knowledge in industry. With a DNA of innovation and excellence, due to its origin in the scientific world, and seeking to contribute to increase the technological level of companies, ESSS has consolidated itself as a market reference in the area of Computer-Aided Engineering (CAE), committed to providing solutions with high added value.

Innovative solutions

Scientific thinking and rigor, numerical simulation and the development of scientific software are indispensable pillars for innovation. The solutions made available by ESSS, according to the mentioned characteristics, play a fundamental role in the projects of the most innovative companies in the world. We contribute for them to develop and supply radically better and more efficient products to the most diverse segments of the industry, such as oil and gas, aerospace, automotive, metalworking, power generation, turbo machinery, chemical processes and mining, among others.



Innovation incentive

ESSS provides an inspiring and motivating professional environment to foster innovation, encouraging its employees and supporting them in the process of sustainability in the long term. The company's large number of masters and doctors and the numerous technical-scientific partnerships with universities and research centers constitute its passport to innovation.

Based on this value, ESSS collects several awards in the field of technological innovation. Its innovation DNA was attested in its first year of life, when ESSS developed customised software for the Petrobras Research Center and received the Max Award, from Fenasoft, for the Development of the COI-lib Programming Library, a computational environment that had already seen innovative technological applications two decades ago. ESSS shares the idea that the world economy will be driven by innovative and sustainable projects.



Good practices

- ✓ Put your idea into practice.
- ✓ Share ideas.
- ✓ Enjoy the inspiring environment.
- ✓ Open yourself to opinions.
- ✓ Always make constructive criticism.



Stay alert

- ✓ Study. Innovation is made with knowledge.
- ✓ Update yourself. Recognize the innovation niches.
- ✓ Innovation is a process that requires persistence.

04

CORPORATE HEALTH





Obedience to laws

ESSS is subject to various regulations and has as a vital premise the commitment to respect and obedience to those applicable. In this context, it seeks strict compliance with rules, especially tax, corporate, labor and social security where applicable, as well as the other rules specifically pointed out in this Code, because it believes that the health and sustainability of its activities are necessarily linked to the observance and compliance with laws, rules and principles to which it is subject, even if the legislation may impose high costs.

Accounting records

ESSS keeps accounting records of all operations, preparing and maintaining accurate and reliable reports and deeds, strictly following the laws and regulations in force and following the international accounting standards (IFRS).

National and Foreign Public Administration relations

ESSS maintains contractual relations with the Public Administration. In this context, it absolutely respects the principles of the Public Administration, notably that of public interest, morality and impersonality and public patrimony.

In the selection and public contracting processes ESSS values the adoption of ethics and transparency and absolute respect for the applicable legal provisions.

ESSS does not admit fraud in public selection and contracting processes, always acting with strict observance of the fundamental principles that govern public contracting: equality, selection of the most advantageous proposal for the administration and promotion of sustainable national development, legality, impersonality, morality, equality, publicity, administrative probity, binding to the convening instrument and objective judgment.



Anticorruption

The act of committing corruption, whether directly or indirectly, is absolutely illegal and inadmissible. Therefore, ESSS rejects any form of corruption.

In this context, ESSS and its employees are aware and agree that they cannot maintain the following conducts, here considered as 'corruption':

- ✓ Promising, offering or giving, directly or indirectly, an undue advantage to a public agent, or to a third party related;
- ✓ Proven to finance, fund, sponsor or in any way subsidise the practice of illicit acts imposed by law;
- ✓ Proven, to use an interposed natural or legal person to hide their real interests or the identity of the beneficiaries of the acts performed.

Regarding bids and contracts:

- ✓ Frustrating or defrauding, by adjustment, combination or any other expedient, the competitive character of a public bidding procedure;

- ✓ Prevent, disturb or defraud the performance of any act of public bidding procedure;
- ✓ Remove or seek to remove a bidder, by fraud or offering advantage of any kind;
- ✓ Framing public bidding or contract arising from it;
- ✓ To create, in a fraudulent or irregular manner, a legal entity to participate in a public bidding or to engage in an administrative contract;
- ✓ Obtain undue advantage or benefit, in a fraudulent manner, from modifications or extensions of contracts with the public administration, without lawful authorisation, in the act calling for the public bid or in the respective contractual instruments;
- ✓ Manipulate or fraud the economic-financial balance of contracts signed with the public administration;
- ✓ Difficulties in the investigation or inspection activity of public agencies, entities or agents, or intervening in their performance, including in the scope of regulatory agencies and inspection bodies of the national financial system.



Based on these premises, ESSS feels absolutely committed to anti-corruption practices, maintaining compliance with all inherent laws, especially, but not limited to, Law No. 12.846/2013 - "[Brazilian Anti-Corruption Law](#)" and its regulations, the [Foreign Corrupt Practices Act](#) and the [Bribery Act 2010](#).

The purpose of laws is to avoid conducts that are intended to offer any benefits or advantages of any nature to third parties that could influence or reward their behaviour or the performance of their role. Each ESSS employee must make sure that the laws of corruption prevention are obeyed according to the scope of their application. Respecting the laws and the premises above, the employee exercises greater vigilance in the exercise of his own activities, as well as the practices of clients and business partners who in some way contribute to the development of ESSS business activity.

ESSS maintains an exclusive communication channel for any questions related to the subject: compliance@esss.co. This channel is confidential and only people who are members of the ESSS Compliance Committee have access to it and the information coming from it.

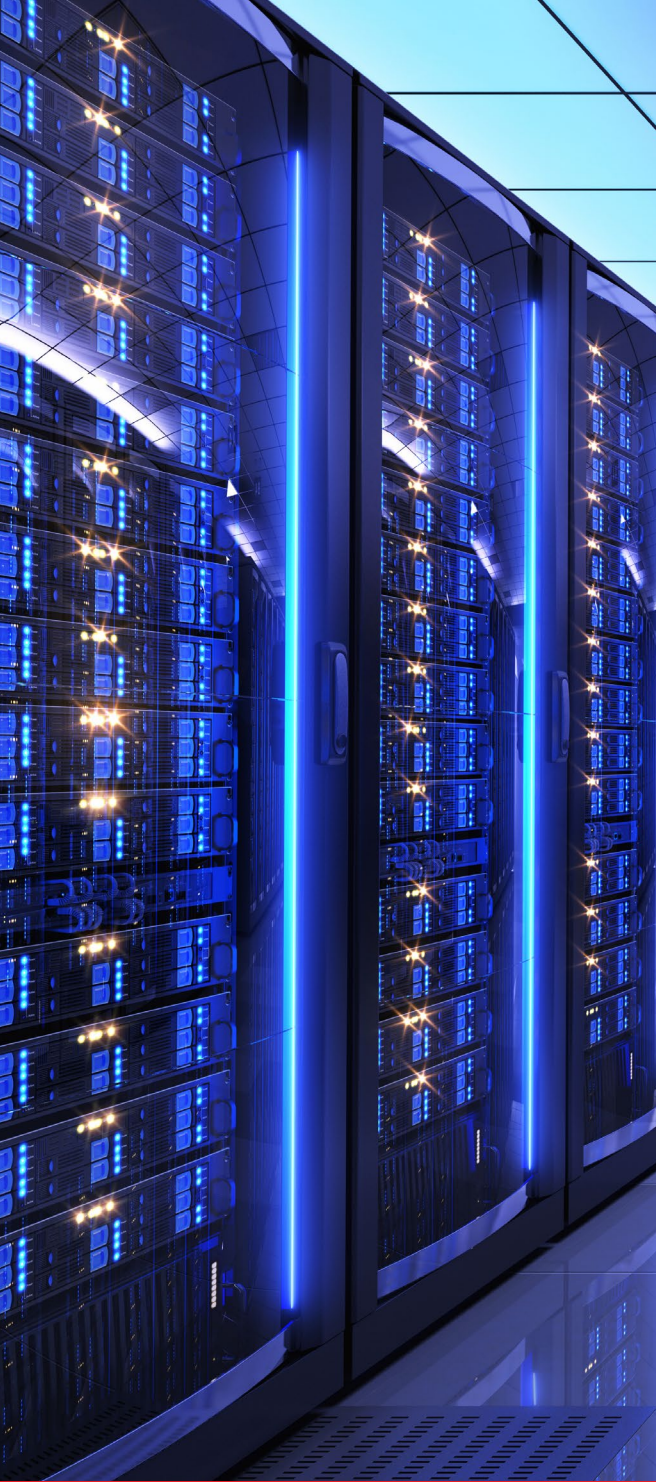
Conflict of interest

It occurs when the professional, when performing his activities or making decisions, places his personal interests and relationships above the legitimate corporate interests of ESSS. Therefore, the Company guides all its professionals to perform their activities and make decisions based on exclusively technical and transparent criteria, observing and preserving ethics, probity and legitimate corporate interests.

Confidential information

ESSS understands that confidential information are assets to its clients, suppliers and business partners. Due to the nature of the services it provides, in almost all of its businesses, it receives information considered strategic, either for its extreme relevance or for its innovative character.

Therefore, ESSS enters into confidentiality contracts and adopts security measures in the handling of the information received, which guarantee the maintenance of its secrecy.



The information received by ESSS circulates in safe and controlled computerised environments.

ESSS employees have restricted access to such information, limited only to those who are involved in their work, aware of the confidentiality of the information and oriented to treat it in a confidential manner.

Data processing

ESSS values compliance in the treatment of the data it receives, using it only for the fulfilment of its legal obligations and for the accomplishment of legitimate purposes related to its activities. ESSS does not share the data it receives.

Thus, the data is used exclusively for the purposes for which it is intended, being prohibited the use for their own benefit or for the benefit of third parties, not complying with the purposes for which the data was received, during and after the validity of the link of the data holder with ESSS.

ESSS establishes internal controls for the proper treatment of data, including security measures and privacy upkeep.

And, as a globalising business group, ESSS complies with the applicable data protection regulations and observes, especially, the rules of international data transfer.

ESSS maintains a unique communication channel for any questions related to the subject, especially for the use of the provided data owners themselves: privacy@esss.co. This channel is confidential and only people who are members of the ESSS Compliance Committee have access to it and the information coming from it.



Good practices

- ✓ To know, understand and comply with the laws that apply to ESSS activities.
- ✓ Ethics, transparency, probity and good faith in the relationships involving ESSS.
- ✓ Do not use your position/function, access to confidential information and data of third parties to obtain benefits or advantages of any kind for ESSS, for you and/or for third parties.



Pay attention

- ✓ Report, through the channels provided by ESSS, any practice that violates (or tries to violate) laws, principles and ethical conduct. Even if in doubt, report the situation through the available communication channels.
- ✓ Do not interact in situations that create a conflict of interest, real or potential, and that may interfere with the ability to remain exempt and make impartial decisions regarding the activities of ESSS.

A photograph of a business meeting. A man with glasses and a beard, wearing a blue blazer, is shaking hands with another man whose back is to the camera. A woman with curly hair is smiling in the background. They are sitting around a table with a laptop, notebooks, and a white cup. The scene is set in a modern office with large windows.

05

**CUSTOMER
FOCUS**



Relationship with customers

ESSS seeks to establish lasting and reliable relationships with its internal and external clients, interacting with transparency and ethics, guiding the work to their satisfaction by offering quality and reliable products and services, compliance with established agreements and transparent and permanent dialogue.

Commitment to customers

From prospection, ESSS is committed to understand, predict and meet the needs of its customers, fulfilling commitments and seeking to understand their objectives and demands in order to offer the best solution for their challenges in the development of products and processes.

We believe in a permanent effort to improve operations and relationships, valuing ways where both walk towards a common purpose: success.

Excellence with customers

ESSS believes in excellence in serving its clients, understanding that it is essential to know their reality and areas of operation and foster the exchange of knowledge and mutual growth.

To this end, it encourages and values the continuous development and training of its professionals, enabling them to reach the highest levels of qualification.

ESSS understands that, in this manner, it builds a differential to serve its clients and overcome their business challenges.



Good practices

- ✓ Long-lasting and trusting relationships are based on respect, cordiality and dedication.
- ✓ Listen to what your internal client has to say.
- ✓ Count technology support to improve your service.



Stay alert

- ✓ All customers are important, inside or outside a company.
- ✓ The internal customer must also be served with excellence.



06

CONFORMITY



This Code translates the principles and values of ESSS. Therefore, respecting it is something we take very seriously. In this context, we understand that everyone has a responsibility to report possible cases of non-compliance with this Code of Values and Conduct.

For this purpose, ESSS provides specific channels, allowing anonymous (www.esss.co/en/company/reporting-channel) or identified communication (compliance@esss.co).

We emphasise that the company does not admit any kind of retaliation and/or discrimination against those who, with probity and good faith, have generated this kind of communication.

Once the communication has been made, the ESSS Compliance Committee will take steps to ascertain the fact and, if non-conformity is found, take the appropriate punitive measures.

We believe that, in this way, we are fulfilling our obligation to restrain harmful practices in our society.



 compliance@esss.co

 www.esss.co