

## **ETHICS, CONDUCT & COMPLIANCE**

The Code applies to all Suppliers and Partners that undertake any work with, or for VIANDS when they are working with us.

### **INTRODUCTION**

Acting with integrity is central to how we conduct the business of VIANDS.

That means not only adhering to the highest standards of ethical conduct ourselves, but only partnering with Suppliers and Partners who can commit to similar standards of integrity in conducting their business.

The Code sets out the minimum standard of ethical business practice we expect from any Supplier or Partner to any part of Viands.

### **RESPECT**

VIANDS strives to provide a working environment that respects and looks after its people.

### **FAIR LABOR PRACTICES**

VIANDS supports the protection of labor rights.

### **HEALTH, SAFETY & THE ENVIRONMENT**

VIANDS is committed to protecting the health and safety of people, and protecting the environment.

### **ANTI-BRIBERY & CORRUPTION**

VIANDS has a zero-tolerance approach to bribery, corruption, theft, money-laundering and fraud.

### **BUSINESS COURTESIES**

Offering or receiving of inappropriate business courtesies - particularly with inappropriate intentions - is unacceptable to VIANDS and will be considered a breach of this Code.

## **CONFLICT OF INTERESTS**

VIANDS personnel are expected to act in the best interests of the group.

That means that where our people have a relationship (financial or otherwise) with any Supplier or Partner that could conflict or appear to conflict with that person's obligations to the VIANDS, it must be declared to the relevant VIANDS company immediately.

If a Supplier or Partner has any other relationship with any VIANDS personnel that might represent a conflict of interests, our Suppliers and Partners should disclose this fact to the relevant company within the VIANDS.

## **TRANSPARENCY**

Our Suppliers and Partners should maintain accurate books and records that demonstrate compliance with applicable laws and regulations. Suppliers and Partners should be alert to any irregular payments, suspicious transactions, or suspected money laundering and have facilities to enable internal reporting within a reasonable timeframe.

## **FAIR BUSINESS PRACTICES**

Our Suppliers and Partners should conduct their business consistent with fair and vigorous competition and in compliance with all applicable antitrust laws. In performing VIANDS business, you should ensure you are in compliance with local and international trade laws including laws relating to import, export and customs procedures and restrictions on dealings with certain countries, entities and individuals.

## **SUPPLY CHAIN**

Suppliers and Partners must carefully select and monitor the third parties they use to perform work for the VIANDS or to supply materials. Suppliers and Partners should conduct contextually appropriate due diligence and background checks. Third parties, contractors, agents, or subcontractors should be selected based on merit and competitiveness.

## **SAFEGUARDING THE COMPANY**

### **PROTECTING OUR ASSETS**

The VIANDS has an overarching duty of care towards the resources and assets it holds or has been entrusted to manage. We expect our Suppliers and Partners to share our responsibility to take care with these assets, managing them effectively, using good judgment with how they are utilized, and taking care to avoid damage, loss or wastage.

## PROTECTING OUR INFORMATION AND INTELLECTUAL PROPERTY

Our information and intellectual property are precious to the VIANDS. Where we share information or intellectual property with our Suppliers and Partners, we expect them to protect and manage it with the utmost care, and in line with applicable legal and contractual protections. Our intellectual property should only be used strictly in accordance with the permissions we provide.

Misusing confidential information of the VIANDS is unacceptable.

The VIANDS is committed to acting with integrity in everything it does. Working with the VIANDS means that you support this commitment.

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## CODE OF CONDUCT PROCEDURES

### Introduction

VIANDS is committed to conducting business with integrity, transparency, and compliance with all applicable laws and regulations. This Code of Conduct Procedures outlines our policies on Anti-Money Laundering (AML), Anti-Bribery and Corruption (ABC), and Sanctions. These policies apply to all employees, contractors, agents, and third parties acting on behalf of the company. Violations of these policies may result in disciplinary action, up to and including termination, and potential legal consequences.

### 1. Anti-Money Laundering (AML) Policy

#### Purpose

To prevent VIANDS from being used, intentionally or unintentionally, to facilitate money laundering or the financing of illegal activities, including terrorism.

#### Policy Statement

VIANDS prohibits any involvement in money laundering or related activities. We are committed to complying with all applicable AML laws and regulations in the jurisdictions where we operate.

## Procedures

- Due Diligence: Conduct appropriate customer and vendor due diligence before entering into business relationships. Verify identities, assess risks, and monitor for suspicious activities.
- Record Keeping: Maintain accurate and up-to-date records of all financial transactions for a minimum period as required by law.
- Suspicious Activity Reporting: Employees must immediately report any unusual or suspicious transactions (e.g., inconsistent financial behavior) to the Compliance Officer or designated AML contact.
- Training: All employees will receive regular training on recognizing and preventing money laundering activities.
- Prohibited Actions: Employees must not knowingly facilitate transactions involving proceeds of crime, obscure the source of funds, or assist in layering or integration of illicit funds.

## **Red Flags**

- Transactions with no clear business purpose.
- Customers or partners reluctant to provide identification or financial details.
- Unusual patterns of payments or transfers, especially involving high-risk jurisdictions.

## **2. Anti-Bribery and Corruption (ABC) Policy**

### Purpose

To ensure that VIANDS conducts business ethically and avoids any form of bribery or corruption that could undermine our integrity or violate applicable laws, such as the U.S. Foreign Corrupt Practices Act (FCPA) or the UK Bribery Act.

### Policy Statement

VIANDS has a zero-tolerance policy for bribery and corruption. We prohibit offering, giving, soliciting, or accepting bribes or improper advantages, whether involving public officials or private entities.

## Procedures

- **Gifts and Hospitality:** Employees may not offer or accept gifts, entertainment, or hospitality that could influence business decisions or appear improper. Any gift exceeding [value, e.g., \$100] must be pre-approved by a supervisor and logged in the Gifts Register.
- **Third Parties:** Conduct due diligence on agents, consultants, and partners to ensure they adhere to anti-bribery standards. Contracts must include ABC compliance clauses.
- **Political Contributions:** Company funds or resources may not be used for political contributions unless expressly authorized by senior management and compliant with local laws.
- **Reporting:** Employees must report any suspected bribery or corruption to the Ethics Hotline or Compliance Officer anonymously if preferred. Retaliation against whistleblowers is strictly prohibited.
- **Training:** Annual training will be provided to employees on identifying and avoiding bribery and corruption risks.

## Prohibited Actions

- Paying or accepting “kickbacks” or secret commissions.
- Making facilitation payments to expedite routine government actions.
- Offering lavish entertainment to influence a client or official.

## 3. Sanctions Policy

### Purpose

To ensure VIANDS complies with international sanctions laws and regulations, avoiding business with prohibited individuals, entities, or countries as designated by governments or international bodies (e.g., OFAC, EU, UN, ICC).

### Policy Statement

VIANDS will not engage in transactions or relationships that violate applicable sanctions laws. We are committed to screening and monitoring our business activities to prevent sanctions breaches.



## Procedures

- Screening: Screen all customers, suppliers, and business partners against applicable sanctions lists prior to onboarding and periodically thereafter.
- Restricted Jurisdictions: Prohibit business dealings with individuals, entities, or countries subject to comprehensive sanctions unless explicitly authorized by legal counsel and in compliance with exceptions (e.g., humanitarian aid).
- Transaction Monitoring: Regularly review financial transactions to identify and block any activity involving sanctioned parties or regions.
- Escalation: Immediately escalate potential sanctions violations to the Compliance Officer or Legal Department for investigation and, if required, reporting to relevant authorities.
- Training: Employees will receive training on sanctions compliance, including how to identify restricted parties and regions.

## **Red Flags**

- Transactions routed through intermediaries in high-risk or sanctioned countries.
- Requests to obscure the identity of a party or destination of goods/services.
- Customers or partners with vague or inconsistent ownership information.

## **General Compliance Procedures**

### Roles and Responsibilities

- Employees: Comply with all policies, report violations, and participate in training.
- Managers: Enforce policies, monitor team compliance, and escalate issues.
- Compliance Officer: Oversee policy implementation, investigate breaches, and liaise with regulators if needed.

### Reporting Violations

- Use the confidential Ethics Hotline [+552122157954] or email [legal@viands.com.br] to report concerns.
- Reports will be investigated promptly, and retaliation against good-faith reporters is prohibited.

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### Disciplinary Action

- Violations of these policies may result in disciplinary measures, including termination, and may be reported to law enforcement where required.

### Policy Review

- This Code of Conduct will be reviewed annually or as needed to reflect changes in laws, regulations, or business operations.

### Acknowledgment

All employees must sign an acknowledgment form confirming they have read, understood, and agree to comply with this Code of Conduct Procedures. Failure to sign does not exempt anyone from compliance.

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