

## **I. INTRODUCTION**

Codewin is committed to sustainable development, recognizing the impact that purchasing decisions can have on the environment, society and corporate integrity. This policy defines the guidelines to ensure that procurement processes are aligned with sustainability principles, promoting responsibility and ethics throughout the value chain. It contributes to risk mitigation, building a solid reputation, legal compliance and promoting an ethical organizational culture.

## **2. GOALS**

The main objectives of this policy are:

- **To integrate ESG** (environmental, social and governance) criteria into purchasing decisions;
- **To minimize the environmental impacts** of the value chain and encourage responsible practices by suppliers;
- **To promote social justice and decent working conditions**, contributing to the well-being of employees and communities directly and indirectly involved in the supply process;
- **To establish ethical and lasting partnerships** with suppliers aligned with Codewin's values;
- **To ensure compliance** with internationally recognized legal and sustainability standards.

## **3. SCOPE**

This policy applies to:

- **All departments and units** of Codewin that purchase goods and/or services;
- **All employees involved** in decision-making, contracting or purchasing supervision processes;
- **All suppliers and service providers** with commercial relations with the company, who will be encouraged or contractually obliged to comply with the principles identified herein.

## **4. POLICY PRINCIPLES**

### **4.1. ENVIRONMENTAL PRINCIPLES**

- Fully comply with applicable environmental legislation;
- Prioritize **products with low environmental impact** throughout the life cycle (LCA);
- Choose suppliers that demonstrate practices such as: efficient use of resources, waste management, control of carbon emissions and conservation of biodiversity;
- Encourage the use of **recyclable, reusable or sustainably sourced materials**;
- Promote **CO2 management measures** and set emission reduction targets;
- Optimize the use of natural resources, reducing emissions that are harmful to the environment;
- Manage waste treatment appropriately;
- Gradually reduce the use of energy from fossil sources.

#### **4.2. SOCIAL PRINCIPLES**

- Require suppliers to comply with basic labor standards: **prohibition of child and forced labor**, respect for human rights, fair remuneration and safety at work;
- Not tolerate any form of harassment, discrimination or violence;
- To value suppliers with **internal diversity, equality and inclusion** policies;
- Promote the well-being of workers involved in the supply chain;
- Prioritize local suppliers, SMEs and social impact businesses;
- Include contractual clauses that provide for audits or verification of labor conditions.

#### **4.3. GOVERNANCE AND ETHICAL PRINCIPLES**

- Only work with suppliers that demonstrate **good governance and transparency practices**;
- Refuse business relations with companies involved in **corruption, fraud, tax evasion or other unethical practices**;
- Require full compliance with all **relevant legal and regulatory standards**;
- Evaluate the history, reputation and internal policies of suppliers, including data protection (GDPR).

#### **5. SUPPLIER SELECTION AND EVALUATION**

As defined internally, the supplier selection and qualification process must consider ESG criteria from the outset, namely:

- Questionnaire on ESG practices;
- Request for environmental, social or compliance certifications;
- Assessment of the environmental and social impact of the supplier's activities;
- Continuous monitoring of supplier performance;
- Possibility of contract termination in cases of serious non-compliance with this policy.

#### **6. MONITORING AND CONTINUOUS IMPROVEMENT**

The implementation of this policy will be accompanied by:

- Monitoring indicators (e.g.: % of suppliers assessed using ESG criteria; % of sustainable purchases);
- Regular collection and analysis of feedback from suppliers;
- Definition of continuous improvement targets.

#### **7. REVIEW AND UPDATING**

Esta política será revista de dois em dois anos, ou sempre que ocorrerem:

- Significant changes in the company's strategy;
- Significant changes in legislation or international sustainability standards;
- Evolution of best market practices.