



POLO FILMS

CODE OF ETHICS AND GOVERNANCE



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Welcome,

You are receiving the Code of Ethics and Governance of Polo Films Indústria e Comércio S.A. This document reinforces the Company's commitments to different audiences: customers, shareholders, collaborators, suppliers and communities. It also presents, in clear and transparent manner, the conduct expected of everyone in the organization, aligned with the best conduct practices and common good preservation. This code establishes ethical principles and conduct standards that must guide internal and external relations of all community members POLO FILMS.

Our ethics are the result of joint attitudes of: honesty in any situation, justice, transparency, coherence and integrity. Behavior we practice and institutionalize. We ask everyone to read it in detail and apply it in their daily lives. Count on the help and support of your leaders on this path.

PURPOSE

This Code of Ethics purpose is to establish basic principles of Polo Films Values, Ethics in Business and in the internal relationships that are expected from Collaborators, Suppliers, Customers and Third Parties who have a relationship the company.

AMPLITUDE

All Collaborators, Suppliers, Customers and Third Parties of the company POLO FILMS.

RESPONSIBILITIES

Elaboration: Human Resources

Approval: President

Layout: Marketing

Fulfillment: Collaborators, Suppliers, Customers and Third Parties who maintain a relationship with Polo Films.



MESSAGE FROM THE PRESIDENT

At Polo Films we believe that ethics, transparency, and governance are fundamental pillars of our corporate culture. This way, we sustain a place where everyone is proud to work.

Our Code of Conduct and Governance is a collection of guiding principles that govern how we conduct ourselves in our working relationships and provides resources to help us make informed decisions and act with integrity.

Each of us has the privilege and responsibility to build and sustain Polo Films' reputation for excellence to continue growing as a trusted and admired company.

Antonio Jou

MISSION, VISION, AND VALUES

OUR MISSION

Through our solid culture, continue developing our knowledge and skills as a high-performance company to deliver the highest value to our collaborators, customers, shareholders, and society.

OUR VISION

Deliver innovative solutions to our customers, strengthening relationships, prioritizing safety, quality and people's well-being.

OUR VALUES

People are everything to us

We are passionate about people. They are the ones who write our history every day. #GenteéTudoPraGente [#PeopleareEverythingForUs]

Safety is in our DNA

It is fundamental in everything we do. I take care of myself, I take care of my colleague, I allow myself to be taken care of.

Innovation and quality are the bridge to the future

We look forward, always searching for new technologies and different ways to serve and deliver quality to the market.



OUR VALUES

Ethics is non-negotiable

Our businesses are based on it. We work with complete integrity, honesty and transparency in everything we do. We don't give up on that.

We value our partnerships

We believe that development only happens when everyone walk together. We value and strengthen our relationships, acting in a loyal and continuous manner.

Sustainability is part of our everyday life

Our commitment is to natural resources preservation, social inclusion and sustainable growth.





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1. CODE OF ETHICS AND GOVERNANCE

Ethics in relationships between people has been one of the topics most debated by humanity, since the first steps of the civilization process. It is based on the freedom of each person, grounded on respect for the rights and freedom of others. Ethics in the company should reflect “the promotion and defense of common good”, being part, in an effective way, of people’s attitudes and behaviors, integrating personal and collective beliefs. The postures and relationship forms gathered in this document describe behaviors and attitudes that must be observed by everyone at POLO FILMS:

- RESPECT FOR HUMAN RIGHTS;
- SOCIO-ENVIRONMENTAL RESPONSIBLE ACTION;
- SUPPORT FOR CHILD LABOR AND FORCED LABOR ERADICATION;
- PREVENTIVE APPROACH FOR ENVIRONMENTAL AND WORKPLACE SAFETY ISSUES;
- FIGHTING CORRUPTION;
- RESPECT FOR DIVERSITY;
- REDUCTION OF SOCIAL INEQUALITIES.

These values, in which we mirror and assume the commitment to sustain, individually and collectively, reflect our adherence to ethical conventions with a global reach.

2. PREJUDICE AND PRESSURE

Respect for personal differences is indispensable to a human relationship and worthy. We understand discrimination as any distinction, exclusion, restriction or reference based on race, color, social class, nationality, religion, sex, orientation sexual intercourse, union membership or political affiliation, which has the purpose or effect of nullifying or impairing the recognition, enjoyment or equal rights exercise or freedom, whether in hiring processes, remuneration, access to training, promotion, contract termination or retirement.

In this context, POLO FILMS will not accept any discrimination type that favors inequality of opportunities, except those arising from affirmative actions. Jokes about these matters should be avoided, to create a healthy, mutually respectful, orderly and Productive. Work environment. Anyone who feels discriminated or target of prejudice, pressure or tactics that intend to establish fear, disrespect or domination in work relations, must bring the matter to the attention of POLO FILMS, through its ethics channel. agreements.

Everyone who is directly or indirectly related to POLO FILMS must receive the same treatment, whether temporary collaborators, third parties, suppliers of products and/or services or customers



3. CRITICISM AND SUGGESTIONS

At POLO FILMS, a climate of openness and freedom must prevail and stimulate its collaborators to develop initiative, creativity and non-conformity, as a way to prevent stagnation and disinterest. Whenever someone disagrees with policies or practices adopted by the Company, the employee must expose his/her ideas, so that they can be discussed through available channels, such as contact direct with Leadership, evaluation meetings, identified internal correspondence etc.

Constructive criticism, made openly and by appropriate means, are always welcome and considered as demonstrations of respect and compliance with this Code of Ethics and Governance.

4. TRUTH AS A COMMITMENT

Truth and honesty are fundamental to build and perpetuate POLO FILMS.

4.1 Dialogue practice

Always practicing dialogue is an important way to harmonize the interests of collaborators with POLO FILMS' purposes. Statements on matters with which the employee is not familiar with and safe. Any and all misunderstandings must be clarified or corrected immediately, preventing distortions of the truth and emergence of embarrassing situations.

4.2 Rumors

Spreading rumors is an attitude that compromises the collaborator's image, its Company and POLO FILMS as a whole. Before one news is passed on, its veracity and the source from which it comes from. In case of question, the correct attitude is seeking clarification with the Leadership or seek official information with Human Resources on POLO FILMS.

4.3. Relevant information

Relevant information about POLO FILMS for people or external Institutions should only be passed on by those who are formally designated for this task. Journalists and others interested in information about the Company should be forwarded to the Marketing and Internal Communication area. Providing untrue or incorrect information, internally or externally, characterizes non-compliance with this Code of Ethics and Governance and may result in disciplinary sanctions to their authors, under the terms of the Law.

5. ETHICS CHANNEL

The ethics channel is a tool to report conducts that are not in accordance with the POLO FILMS' principles, established in this Code or in its Policies. Through this channel, called Open Channel, all collaborators, customers, and suppliers will be able to expose their complaints, suggestions and complaints. It is available 24 (twenty-four) hours a day, 7 (seven) days a week at 0800-601-5699, with a free landline or cell phone call. Contact can also be made through website <http://www.contatoseguro.com.br/polofilms> or application on tablets and smartphones. All inappropriate conduct in the work environment will be immediately investigated. It is also available at the Polo Films website www.polofilms.com.br in Open Channel/Safe Contact.



REMEMBER, YOU DO NOT NEED TO IDENTIFY YOURSELF TO USE THIS CHANNEL. IT'S YOUR CHOICE!

6. EMPLOYEES ASSESSMENTS

At Polo Films, we practice performance evaluations based on goals, whether in groups or individually. All collaborators have the right to know how they are being evaluated and how is its performance at Polo Films. Individual assessments are made by the leaders, who have the duty to guide and provide information on matters that directly or indirectly affect the work of each collaborator and their evaluations.

7. ERROR TOLERANCE

Everybody is subject to errors. In case of occurrences, the causes must be analyzed. The Errors repetition, resulting from carelessness, negligence or disinterest, it requires special attention and correction, being subject to the disciplinary sanctions provided for in labor legislation.

8. COMPLIMENTS AND WARNINGS

Compliment is a way of guiding the collaborator's performance and recognizing the effort, dedication and work capacity. The compliment can be formal, with a record in the collaborator's dossier, or informally, done verbally, which may extend to the work team. The warnings can be verbal or written, they must be done privately and constructively. In addition to the warnings, the defaulting collaborator is also subject to suspension or dismissal for cause, pursuant to Brazilian labor legislation.

It is a good practice to compliment in public and warn in private. Furthermore, it should always prevail respectful treatment between leaders and collaborators, in an environment of education, professionalism and impartiality. Humiliations, offenses and disrespect under justification for a warning must be communicated through the leaders or through the Open Channel and their authors will be subject to disciplinary sanctions provided for in labor legislation.

9. PRIVACY

POLO FILMS keeps files with personal and functional data related to the collaborators, including medical information and benefits data. The access to this information is internally restricted to those who need to know them as a formal part of their responsibilities and exercise of their assignments.

Personal information is only transmitted externally after approval by the collaborator or its legal representative or upon a court order. The responsible for safekeeping and maintaining the information have the obligation to guarantee that they are not inappropriately disclosed or misused. The collaborator has the obligation to keep its personal data always up to date, while acting in POLO FILMS.

10. CONFIDENTIALITY

The information that POLO FILMS discloses to you or to which you may have access due to your position is of exclusive interest of POLO FILMS, for the purposes of conducting its business, so that it is not allowed using, reproducing and/or disclosing such information, under penalty of disciplinary sanctions.

Confidentiality is an essential element for the smooth running of POLO FILMS' business, so that its violation can cause great damage, which is why, in addition to disciplinary sanctions, reimbursed with the adoption of civil measures (compensation) or, as a last resort, penalties, if the conduct constitutes a crime.

11. CONFLICT OF INTERESTS

Private life is everyone's personal business. POLO FILMS will consider that there is a conflict of interest whenever you engage in any activity that goes against the interests of POLO FILMS and it is up to you avoiding situations where your loyalty could be called into question. In case of questions about the existence or not of conflict of interests, the collaborator should consult the immediate superior or Human Resources area.

For illustrative purposes, below are some situations that characterize a conflict of interest:

- Having a personal interest that could affect the judgment of a business/service of POLO FILMS' interest;
- Have confidential information that, if used, can bring personal advantages;
- Accept direct or indirect benefits that may be interpreted as retribution, or to obtain a favorable position of POLO FILMS in business of interest to third parties;
- Use POLO FILMS resources to meet particular interests;
- Maintain private commercial relationships for which you may obtain privileges due to your attributions at POLO FILMS, with client companies, suppliers, service providers or competitors.

Anyone who faces any situation of conflict of interest must communicate what happened promptly to the area leadership, who must solve the problem with a higher level and/or with Human Resources.

11.1. Kinship

Hiring of family members will be restricted, and kinship relationships must be communicated, whenever they exist, to the immediate manager and the People & Management area. The existence of collaborators in the same area or with direct subordination who have a kinship or romantic relationship will be prohibited.

11.2. Parallel activities

POLO FILMS collaborators cannot carry out activities or engage

in organizations that pledge their dedication to POLO FILMS, adopt behavior that generates a conflict of interest with its responsibilities and assignments, especially those carried out in another work shift, causing fatigue or lack of attention. It won't be either allowed providing services to third parties contracted by POLO FILMS, nor to companies that produce or market goods or services that compete with current or potential POLO FILMS products. This prohibition extends to any participation or partnership in a company that provides services or supplies goods to the companies mentioned above, to their parent companies or controlled companies. The establishment of business relationships with POLO FILMS must be evaluated with companies in which family members or personnel from collaborators are owners or partners. At the POLO FILMS facilities, you may not engage in commercial and/or financial activity for the own benefit, nor raise funds under any pretext, without being supported by an institutional program.

11.3. Respect for property

The use of machines, equipment, materials, resources or information owned by the company, in its own interest or from third parties is not allowed.

Collaborators, third parties or visitors are not allowed to use cameras or cell phones with cameras to capture images of locations, equipment, processes or people at POLO FILMS without express authorization from the competent authority.

Every trademark or patent developed, created, improved or used at POLO FILMS during the work execution or with materials provided by or for it, is exclusive property of POLO FILMS, being prohibited any registration or personal use.

12. COMPUTER RESOURCES

All information generated and stored digitally in the Information Systems belongs to POLO FILMS, and everyone who uses it is responsible for ensuring the information Safety (data integrity and secrecy). Access to computer resources (network, Internet and e-mail) is done through a personal password to be created by you, being non-transferable and confidential. Access to these resources must be restricted to content related to POLO FILMS' business, adding knowledge in the work development.

Access to sites with pornographic content and any other that are not in line with the values and principles described in this Code is not allowed, nor is the transmission of images and other content of this nature by the electronic means of POLO FILMS, which reserves the right to monitor transactions (accesses and receipts) made in its information systems and to the worldwide computer network (Internet). POLO FILMS keeps track of all software use, only allowing the use of legally licensed and/or regularly purchased systems. POLO FILMS does not allow the use of pirated software and/or copies of their systems.

Access, disclosure and use of these resources must be done with responsibility and be aligned with the business of POLO FILMS, focused on Knowledge acquisition aimed at facilitating work accomplishment.

**IF BY REASON OF YOUR JOB YOU HAVE ACCESS
TO MOBILE PHONE AND COMPUTERS, DON'T FORGET
TO READ OUR POLICY ON THIS SUBJECT!**

13. WASTE

Eliminating waste is everyone's social duty. From the point of view of POLO FILMS, the greater the savings in energy, fuel, water, food, raw materials and other materials, the more resources will be available for POLO FILMS apply in the production process and in working conditions improvement. One permanent attitude of concern with costs reduction of costs and elimination of unnecessary expense and waste should be encouraged by all.

14. RELATIONSHIP WITH THIRD PARTIES

14.1. Conduct

From service providers, demand that their collaborators respect ethical principles and conduct commitments defined in this Code, while the contracts with POLO FILMS last;

14.2. Courtesy

Each collaborator is a company representative and, as such, its actions in the relationship with third parties will be judged accordingly. Courtesy, attention and patience, under any circumstances, are fundamental in dealing with internal and external public, always aiming to transmit the best image staff and from POLO FILMS.

14.3. Name use

Nobody can use the name of POLO FILMS with the intention of intimidating, threatening people or organizations and/or obtaining personal advantage.

14.3. Gifts and Presents

Receiving gifts and gifts should be viewed with care, many times a kindness offered covers up an engagement tactic to obtain special favors. Gifts offered as articles of advertising, widely distributed, with only symbolic value, such as, pens, notebooks and diaries, can be given or received by POLO FILMS' collaborators. High value gifts must be reported to Area Leadership and returned. If the refusal of gifts could harm the business relationship, the collaborator may accept on the company's behalf, but must forward the gift received for donation to a philanthropic entity to be identified by the Human Resources area, and/or sweepstakes for collaborators as SIPAT activities. Any attempt at bribery must be repelled and immediately communicated to superiors.

15. WORK ENVIRONMENT

POLO FILMS works in the constant search for improving the quality of the work environment, aiming at safety, hygiene, health and well-being of its collaborators. To employee, it is up to the maintenance and care for these conditions. There is no opposition to personal initiatives that seek to adapt the work environment to individual characteristics, but adaptations and changes must respect the rights of others and the standards established by POLO FILMS for furniture, use of walls, walkways, etc.

15.1. Harassment

Sexual, moral, racial or any other kind of harassment is not allowed inside Polo Films' facilities under any circumstances. Polo Films will not admit any action in this regard. Such practices must be communicated to senior management, the Human Resources area or through the Open Channel and their authors will be subject to disciplinary sanctions and, when applicable, to criminal actions as provided for by law.

15.2. Professional Ascension

Professional Ascension is based exclusively on merit, performance and competences of the collaborators, not admitting any criteria of favoring or discriminating against the individual.

15.2. Professional Appearance

In many workplaces, the use of a uniform is required by your compliance with safety standards at work. The employee must ensure cleanliness and good appearance of the uniform, as well as its identification.

Where uniforms are not required, dress and personal appearance are each one's choice, however, the employee must be guided by common sense; considering the type of activity it performs, habits of the region and the public with which it works, which must be respected.

15.4. Smoke

As a habit harmful to the health, smoking should be avoided in public places and its use in closed spaces such as auditoriums, meetings and collective transport. In some localities, smoking is disciplined by legal standards. All smokers must abide by these standards.

15.5. Alcohol use

Using alcoholic beverages in the workplace is prohibited and makes the collaborator temporarily unfit to perform any activity at POLO FILMS. It is forbidden remaining on the company's premises under the influence or affected using such substances, because in addition to the health risks, the habit of consuming alcohol puts the lives of co-workers and the organization's assets at risk. Use or possession of alcoholic beverages in the workplace is not tolerated and subjects the perpetrator to disciplinary action.



15.6. Drug Use

Use, distribution, sale or possession of illicit drugs in the workplace is prohibited and makes the collaborator temporarily unfit to perform any activity at POLO FILMS. It is forbidden to stay on the premises of the Company if you are under the influence of or affected by the use of such substances. In addition to health risks, the habit of using drugs puts the lives of colleagues at risk and also the company's assets. Use or possession of certain drugs is prohibited by law and subject to penal classification, therefore not being tolerated in the work environment. Some prescription drugs can put the employee at risk during activities at the company and, if you are using any medication under medical control, you should contact the medical area of POLO FILMS for possible risks analysis for its activities. It is ensured absolute secrecy by the medical field in this case.

15.7. Gambling

It is prohibited practicing games of chance (with any type of bet) in the POLO FILMS' facilities, its vehicles or anywhere you are as a POLO FILMS collaborator.

15.8. Health, Safety and Environment

Taking care of Safety, Environment and Health is everyone's responsibility. All accidents, occupational diseases and impacts on the environment may be avoided through individual, collective and managerial actions. The correct use of the safety equipment offered by POLO FILMS is mandatory. In case of question about the correct use, you should contact the safety Area. One attitude of constant attention and care to avoid accidents reduces the risks and helps preserving health and life. Under no circumstances may a job be carried out if the risks are not evaluated and controlled. Everyone should know the protection measures and practice them systematically during the working day, if one does not feel safe to carry out a task, communicate your immediate leadership and the areas responsible for work safety. Rational use of natural resources, prevention of accidents, unsafe acts and environmental aggressions, inside and outside work, is an excellent practice and should be encouraged. It is POLO FILMS' commitment to promote sustainable development, that is, to produce and market products, contributing to the well-being of its collaborators and the community where it operates, to the country's growth and shareholder return, properly integrating itself into the environment. We believe that this can be achieved by respecting the laws, standards, customs and habits in each region where the company operates. POLO FILMS adopts preventive measures, undertakes initiatives that promote greater environmental responsibility and the development and dissemination of technologies that respect the environment. In all cases, we must respect the rules in force, customs and habits in each region where POLO FILMS is located and report and resolve unsafe acts and conditions are everyone's obligation.

We must ensure that our activities do not jeopardize the safety and health of our collaborators, our outsourced workers, local communities and users of our products.

15.9. Employment of forced and/or child labor

POLO FILMS does not practice, does not tolerate, does not allow and does not condone the use of forced and/or child labor in any process related to the Company's activities.

15.10. Property Safety

At POLO FILMS, safety, personal well-being, heritage preservation and operational continuity are closely linked. It is everyone's responsibility, especially those who have custody of any asset.

Everyone needs to be aware of situations or incidents that may result in loss, misuse or misappropriation of POLO FILMS' assets, as well as any suspicious behavior observed. Occurrences of this nature must be immediately reported to the Asset Safety through the appropriate channel.

15.11. Asset Degradation

It is everyone's duty to ensure the conservation of collective goods used in POLO FILMS. Any harmful act that promotes goods degradation, common facilities and equipment installation, such as graffiti, misuse, vandalism, must be immediately reported to Property Safety or to the Company Leadership.

16. RESPONSIBILITY IN BUSINESS CONDUCTION

Everyone must carry out activities and conduct POLO FILMS' business with transparency and strict observance of the law, respect for human rights, environment and POLO FILMS' principles and guidelines. Everyone at POLO FILMS are responsible for adopting appropriate measures, if they are aware of irregularities practiced by third parties that could compromise the name and POLO FILMS' interests.

17. SOCIAL RESPONSABILITY

POLO FILMS is concerned with the impacts of its actions on surrounding communities, and feeling part of them, sees its involvement with these Communities problems as something that should always be sought, in the sense of contributing to society's development and well-being, and its performance is socially responsible. POLO FILMS considers important, and should be recognized and supported, the volunteer work developed by its collaborators in social programs or community projects developed in the communities in its area of influence.

18. LABOR RELATIONS

18.1. Unions

POLO FILMS recognizes unionization as a free and democratic exercise, not admitting any type of discrimination against collaborators linked to unions. Sometimes unions and company are not in agreement, but agreement will always be sought, through dialogue, with respect and dignity.



The healthy and productive relationship with the unions provides harmony labor and benefits for collaborators and the company. Union activities POLO FILMS' premises can only occur with prior notice and authorization.

18.2. Strikes

POLO FILMS' willingness to always dialogue must place the right to strike among last and extreme resources, after exhausting all attempts to find solutions. However, acts inconsistent with respect to the individual liberty and principles of an organized society will not cease to be restrained, investigated in detail and punished at POLO FILMS under the terms of the Law, in respect for the safety of its collaborators and equity.

19. RELATIONS WITH THE COMMUNITY

Activities at POLO FILMS must be developed in total harmony with communities where the operations are located. Environmental conditions always must be monitored, aiming at a healthy environment and strictly in accordance with environmental legislation.

20. COMERCIAL RELATIONS

POLO FILMS expects its members to conduct commercial relations in compliance with laws, legal market practices and national standards and international laws relating to the economic order and competition defense.

It is expressly forbidden for all members of POLO FILMS to carry out any improper, questionable or illegal payments, or favor, by granting undue benefits or outside usual practices of the trade, customers and suppliers, to the detriment of others, either directly or through third parties.

21. COMMERCIAL RELATIONS WITH CUSTOMERS

At POLO FILMS, we aim to provide innovative and intelligent services to our customers, providing the necessary guidance and information, to protect the image of our partners, common interests and agreed commitments.

We offer quality products and services, with advanced technology, in a standard transparent, efficient, effective, courteous and respectful service, aiming at the full satisfaction of customers and consumers, to maintain lasting relationships.

22. RELATIONS WITH SUPPLIERS

POLO FILMS will always ensure the highest ethical practices in selecting, negotiating and administering all business activities, treating with respect all suppliers, with no privileges or discrimination of any kind, regardless of the business volume they have with the company. Selection and contracting of product and service suppliers must take place according to the criteria established in the specific norms. Our suppliers must also fulfill the requirements related to the use of social responsibility in the production chain.

POLO FILMS commits to hire suppliers that do not use manual labor, child or slave labor, that obey labor legislation and respect the country's environmental legislation. POLO FILMS collaborators must refrain from using title, function, activities, facilities, position or influence to obtain any favor for itself or third parties in the relationship with suppliers. Disclosure of privileged information to the suppliers is prohibited, everyone has the right to the same information. A supplier proposal content cannot be passed on to another.

23. SHAREHOLDER RELATIONS

POLO FILMS actively promotes compliance with all municipal, state, federal and international laws, current and applicable to its business. Any number law violation rule or regulation that may harm the reputation of POLO FILMS and, consequently, the interests of its shareholder, will entail severe punishments for those responsible.

24. RELATIONS WITH COMPETITORS

The competitiveness of POLO FILMS will be based on its ability to negotiate with suppliers and customers and in the ethical management of our business. No employee is authorized to provide information to competitors about trading plans, promotion and dissemination of our products and services. POLO FILMS does not allow its collaborators to make defamatory comments on competitors, who deserve the same dignified and respectful treatment as we expect to receive.

25. RELATIONS WITH GOVERNMENT DEPARTMENTS

At POLO FILMS, practices that involve favoring or concession of personal advantages of any nature to authorities of authorities, national or foreign are unacceptable. One must refuse any practices of corruption and bribery, maintaining formal control and consequences for any violations.

No form of promise, offer, payment or receipt of any benefit may be made to an authority or servant of direct or indirect administration, whether it is federal, state or municipal, in exchange for advantages.

It is also prohibited to offer support and contributions to political parties or political campaigns of candidates for elected office. Leaderships, collaborators or intermediaries shall not make any direct or indirect contributions to political parties, party officials, candidates, organizations or individuals involved in politics, as a subterfuge for bribes. POLO FILMS does not contribute to political parties, in compliance with Law 13.165/2015, which prohibits donations by legal entities to political party institutions.

People subject to this Code of Ethics are aware that POLO FILMS prohibits, under any title and pretext, the delivery, receipt, offer of money, or any other valuable object; from, or to any person connected with this public

government-controlled companies, autarchies, or any other government departments, or private companies linked to the government, their administrators, Collaborators and service providers; whether at the federal, state, municipal, or district; with the aim of granting, or obtaining, an advantage for the company, for itself, relatives, friends, acquaintances; either directly or indirectly.



26. QUESTIONS AND VIOLATIONS TO THE CODE OF ETHICS

Any violations of this code must be reported through the Open Channel for appropriate measures. POLO FILMS will promptly and rigorously investigate facts involving violations to this Code.

In case of question in this code application, the Compliance Officer should be consulted, via email **podeisso@polofilms.com.br**

27. ETHICS AND GOVERNANCE COMMITTEE

The Ethics and Governance Committee of POLO FILMS is made up of 6 (six) members: Chairman of the Board of Directors, CEO, Legal Director and HR Manager Geribá, People & Management Manager at Polo Films and Compliance Officer.

The Ethics and Governance Committee is responsible for managing the Code of Ethics, along with the Compliance Officer, as well as being responsible for reviewing it in accordance with the default life cycle. The Ethics and Governance Committee will discuss and deliberate all cases of violation of this Code.

Sanctions for non-compliance with this Code will be applied by Human Resources, through disciplinary measures provided for in labor legislation. To report practices of non-compliance with the conduct set out in this Code, the collaborators must report the fact through the Open Channel, through this ways:

Phone: 0800-601-5699, with a free landline or cell phone call.

Website: www.contatoseguro.com.br/polofilms

Or through the application on tablets and smartphones, always ensuring identity secrecy, except if the employee wishes to have the identity revealed



TERM OF COMMITMENT

I, _____ collaborator working
at Polo Films Indústria e Comércio S.A, registration nº _____,
received POLO FILMS' Code of Ethics and Governance and I am aware of its content,
assuming the commitment to comply with the conduct established therein.

_____, de _____ de _____.

Collaborator's Signature

ADDRESS AND CONTACTS

SÃO PAULO

POLO FILMS INDÚSTRIA E COMÉRCIO S.A - Comercial

CNPJ 26.051.817/0001-82

Av Pres Juscelino Kubitscheck, 360, 11º andar

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RIO GRANDE DO SUL

POLO FILMS INDÚSTRIA E COMÉRCIO S.A - Unidade fabril.

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www.polofilms.com.br

