

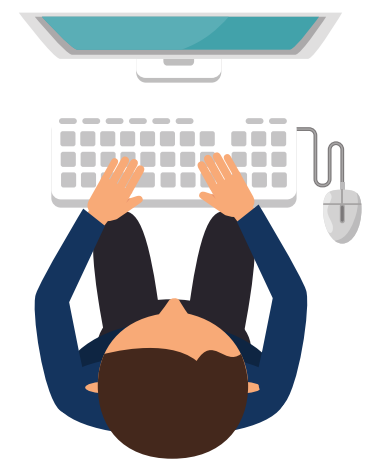
LABOR MEASURES ANNOUNCED BY THE FEDERAL GOVERNMENT TO PRESERVE EMPLOYEES AND INCOME DUE TO THE COVID-19 PANDEMIC MP 927/2020

FREEDOM OF NEGOTIATION

- During the state of public calamity, employee and employer may enter into an individual written agreement to guarantee the permanence of the employment relationship, which will prevail over other normative, legal and business instruments

TELEWORK

- The employer can, at its discretion, change the face-to-face work regime to teleworking and determine the return to the face-to-face work regime, by means of notification in writing or by electronic means, at least 48 hours in advance
- The acquisition, supply and maintenance of equipment and infrastructure, as well as the reimbursement of expenses, must be provided for in a written contract previously signed or within 30 days from the date of change of the work regime
- Payments made by the company to the employee to cover the infrastructure for telework do not have a salary nature
- The time of use of communication applications and programs outside the normal working day will not be considered as time available or on-call regime, unless otherwise provided for in CCT or ACT



ADVANCE OF INDIVIDUAL HOLIDAYS

- Even if the employee has not completed the vacation vesting period, the company can grant early vacation, which (i) cannot be taken in periods of less than 5 calendar days and (ii) must be communicated to the employee at least 48 hours in advance, in writing or electronically, indicating the period to be taken by the employee
- Company and employee may negotiate the anticipation of future vacation periods

- The vacation payment can be made **until the 5th business day of the month following the beginning** of the holiday enjoyment and the 1/3 holiday payment can be made, at the company's discretion, until 12/20/2020
- The so-called **"vacation bonus"** (conversion of 1/3 of the vacation period into a cash bonus) must be agreed by the company and its payment can be made until 12/20/2020
- In case of termination of the employment contract without just cause, the company must pay the unpaid amounts related to the vacation together with the severance payments



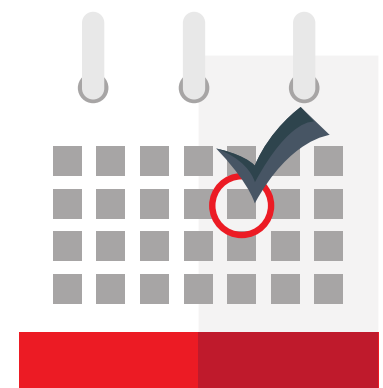
COLLECTIVE VACATION

- It is not necessary to communicate the granting of collective vacation to the Ministry of Economy and the employees' union
- The communication of collective vacations to the employee must be **made at least 48 hours in advance**
- The company may grant collective vacation in more than 2 annual periods, which may be less than 10 calendar days each



ENJOYMENT AND ANTICIPATION OF HOLIDAYS

- The enjoyment of federal, state, district and municipal **non-religious holidays** may be advanced by the company upon notification, in writing or electronically, of the group of employees benefited at least 48 hours in advance, by expressly indicating the holidays to which it refers.
- The enjoyment of **religious holidays** will depend on the employee's agreement, upon manifestation in an individual written agreement.



SPECIAL HOUR BANK



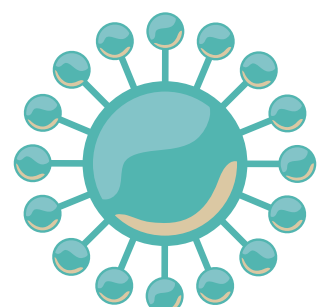
- Can be established by means of ACT or individual written agreement, so that the hours not worked during the interruption of the company's activities are compensated, through the extension of the normal working day by up to 2 hours a day, which cannot exceed 10 hours a day, within up to 18 months from the end date of the state of public calamity

SUSPENSION OF HEALTH AND SAFETY ADMINISTRATIVE REQUIREMENTS AT WORK

- The obligation to carry out occupational, clinical and supplementary medical examinations is suspended, and may be carried out within 60 days from the end date of the state of public calamity, unless the coordinating physician of the PCMSO considers that the extension represents a risk for the employee's health
- The pre-dismissal exam may be waived if the most recent occupational medical exam was carried out less than 180 days ago.
- The obligation to carry out periodic and occasional training of current employees is suspended, and may be carried out within 90 days from the end date of the state of public calamity. However, the training sessions may be carried out in the distance learning modality, and the company must observe the practical contents
- Ongoing electoral processes of the CIPA may be suspended and the current CIPAs may be maintained until the end of the state of public calamity

OTHER MEASURES IN LABOR MATTERS

- **Os casos de contaminação pela Covid-19 não serão considerados como doenças ocupacionais.**
- O CCT ou ACT vencidos ou vincendos, no prazo de 180 dias contado de 22/03/2020, poderão ser prorrogados a critério da empresa pelo prazo de 90 dias



- During the 180-day period, labor auditors will act in a guiding manner, except in relation to the following irregularities: **(i)** lack of employee registration; **(ii)** situations of serious or imminent risk to the employee's safety or health; **(iii)** occurrence of a fatal work accident; and **(iv)** work in conditions similar to slave or child labor

- **All labor measures adopted by the company that do not contravene the provisions of MP 927/2020, taken from 02/21/2020 to 03/22/2020, will be considered as valid.**

- The procedural deadlines for the presentation of defense and appeal in the scope of the administrative proceeding for labor infractions and FGTS are suspended for a period of 180 days

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