

FIUS Code of Ethics and Conduct

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The **FIUS** Code of Ethics and Conduct expresses the way FINOCCHIO & USTRA SOCIEDADE DE ADVOGADOS ("FIUS," "Firm," or "Partnership") conducts its activities and the way its employees, associates, clients, service providers, and suppliers are expected to act. That is always based on transparency, integrity, and respect and aligned with the best corporate governance practices.

This Code aims to provide a clear understanding of the conduct that guides our business and relationships and should be present in the daily team activities ("FIUS Team").

It is a tool that seeks to guide actions and decisions, ensuring appropriate behavior in the most diverse day-to-day situations that require an ethical posture and integrity from us.

This document is an institutional statement that helps to understand the responsibilities and expected behaviors when dealing with the various activities and situations experienced in the Firm, always considering the high ethical standards and legal requirements applicable to our activities.

Although a Code of Ethics and Conduct does not address all the circumstances that may arise in interactions with our clients, business partners, colleagues, public agents, and other stakeholders, its purpose is to inform the postures and behaviors expected from our Team. And also notify society how FIUS carries out its activities.

The Firm's internal policies and regulations should be read and lived based on this Code of Ethics and Conduct, with which all our professionals should be familiar and committed, with integrity and transparency, seeking to promote a culture of performance aligned with our values.

The terms "professional" or "professionals" encompass all FIUS partners, associates, employees, interns, trainees, and service providers.

The guidelines set forth herein are mandatory and, as such, must be observed by everyone at all times.

Each of us is committed to examining, understanding, and complying with the standards of conduct established herein, building internal and external relationships based on integrity and respect, and avoiding activities that may impact the reputation of the Firm and our clients.

The violation of the provisions of this Code or any Laws and/or internal policies may bring consequences to those involved, and FIUS may even inform the competent authorities about the occurrence. Thus, we rely on everyone to report cases of violations of Laws or this Code of Ethics and Conduct and/or Office policies by e-mailing conformidade@fius.com.br ("Reporting Channel"). And feel free to contact your manager or any leaders if you have any questions about how to proceed.

Finocchio & Ustra Sociedade de Advogados

FIUS Ideology



Mission:

To understand and improve our clients' businesses, delivering results through strategic, innovative, reliable, and effective solutions.



Vision:

To be a benchmark, sustainable, and timeless Firm in an ever-changing corporate environment.



Purpose:

To accomplish our mission in an ethical and collaborative environment that allows, with respect and transparency, the development of people.

Values: We believe in and are guided by our values:

1. We are committed to excellence and result delivery;
2. We work with integrity and transparency;
3. We value our clients and work to exceed expectations;
4. We value promptness, responsiveness, and innovation;
5. We are straightforward and assertive;
6. We are passionate about what we do;
7. We cherish team spirit, an easy-going, and inspiring work environment;
8. Our Team is our greatest asset.

Our challenge is to improve continuously through process enhancement, constant training of our professionals, investment in technology, and innovation in management, having our Team as a competitive differential.

Thus, we strive to:

- Provide effective and reliable legal solutions;
- Exceed our client's expectations;
- Confer excellence and agility to the services provided;
- Motivate and develop our employees;
- Achieve results that ensure the Firm's growth.



Who does the FIUS Code of Conduct apply to?

More than a reference material, the FIUS Code of Ethics and Conduct aims to serve as a practical guide of personal and professional conduct, to be followed by all FIUS professionals in their internal and external relationships with the Firm.

Our reputation and credibility are essential assets, and the transparency and ethical principles that guide our work contribute to maintaining the Firm's image as solid and reliable to our Team, clients, and society.

Thus, all FIUS professionals must observe the guidelines of this Code of Ethics and Conduct regardless of their duties, responsibilities, or hierarchical level.

Moreover, lawyers, interns, and trainees must keep in mind that the practice of Law is regulated by the Brazilian Bar Association ("OAB") and is guided primarily by the Statute of the Practice of Law, the General Regulations of the Statute of the Practice of Law, and the OAB Code of Ethics and Discipline.

Therefore, all FIUS professionals must respect ethical standards and conducts that apply to law firms' associates. They must also act with honor, respect, secrecy, and dignity, ensuring the essential and indispensable nature of the practice of Law, preserving its independence, honesty, decorum, loyalty, and good faith.



Our work environment

We value a work environment based on cordiality and mutual respect, and we count on everyone's collaboration to ensure that team spirit and trust prevail.

As mentioned, our Team is the best asset we have. Therefore, it is expected that everyone listens to and considers new ideas, different opinions, questioning, and arguments that represent a form of learning and process improvement.

FIUS values collaboration between areas, synergy among all, and sharing knowledge and experiences as a way to learn and disseminate best practices, subject to the confidentiality criteria set out in the Confidential Information item of this Code.

We value diversity without discrimination of any kind (race, color, religion, gender, sexual orientation, age, place of birth, or disability, among others). And we do not tolerate any form of embarrassment, persecution, and intimidation, whether by verbal, physical, or psychological violence or any form of harassment.

In turn, moral harassment is considered any abusive conduct (gesture, word, behavior, attitude) that, by its repetition or systematization, attacks the dignity or psychological integrity of a person, threatening their employment, balance, and/or degrading their image in the work environment.

The use of offensive or prejudiced words, profanity, shouting, and intimidation of any nature will also not be tolerated.

Likewise, fomenting, spreading rumors, making malicious, ironic, jocular, or derogatory comments, or even attributing nicknames and disrespecting individual limitations due to physical or psychological situations are prohibited and reprehensible.

Furthermore, any form of assault or physical violence will not be tolerated.

And so, we stimulate creativity and innovation, encouraging the exchange of experiences and sharing ideas and challenges to add value to what we produce through ideas and knowledge, ensuring a competitive edge.

We value the safety of people, facilities, assets, and processes, well-being at work, health, and environmental care. And we care for the collective, sharing the positive and negative results of the work, always seeking the Firm's and partners' continuous evolution by identifying and taking advantage of existing synergies to extract the best from each one.

Partners, coordinators, and leaders are continuously encouraged to work closely with their teams, generating value for the Team and leading by example.

In time, FIUS is dedicated to providing its professionals with a safe and productive work environment. Thus, **alcohol consumption is prohibited during working hours**, except in institutional events promoted by the Firm.

It is forbidden to enter and remain in the workplace while carrying or under the influence of illicit drugs.

Weapons of any kind are not allowed on FIUS premises except for professionals expressly authorized under the terms of the applicable legislation in force, such as those dedicated to security and escort.

Eventual non-compliant conduct practiced by professionals of the FIUS Team must be evaluated by the leadership, which will act for remediation.

Remember: sexual harassment is any conduct of a sexual nature, manifested physically - through unwanted touching, gestures, physical contact - or verbally - unwelcome conversations about sex, impertinent invitations, or exhibitionist behavior. Promises of differentiated treatment or sex or sexual intercourse blackmailing for promotion or a job in exchange are also characterized as sexual harassment.



The following are considered official means of communication adopted by FIUS:

- a.** Microsoft Teams - for internal and external meetings and chat;
- b.** Corporate E-mail (Microsoft Outlook) - for internal and external communications;
- c.** Telephone and WhatsApp - for general communication.

Ways of Working

FIUS professionals are allowed to work face-to-face or remotely - that is, in a place other than the physical premises of the Firm.

The working hours, which may vary between face-time, remote or hybrid, should be previously aligned with the Human Resources Department and the manager of each Team, observing the availability for external and internal face-to-face meetings when necessary.

Remote work must follow the same guidelines as face-to-face work concerning working hours, attendance, and commitment.

Likewise, the secrecy, preservation, and appropriate use of institutional, client, and third-party information are mandatory, regardless of the work location.

During remote work, it is essential to reinforce the care taken with data and information security. The guidelines of this Code of Ethics and Conduct must be followed, as well as those established in the [Internet Security Primer](#), the [Internal Policy on Privacy and Personal Data Protection](#), and other applicable institutional policies, manuals, and primers.

The use of equipment provided by the Firm, such as laptops, screens, mice, keyboards, chairs, and other devices necessary for carrying out activities in the remote model, are intended exclusively for purposes inherent to FIUS work or the provision of services. Any private use shall be based on reasonableness, common sense, and guidelines of this Code of Ethics and Conduct.

The responsibility for any equipment the Firm provides is non-transferable, and FIUS professionals must ensure the conservation. Any damage, loss, theft, or misplacement of such equipment must be immediately communicated to the Office.

The Firm may request, at any time, the return of the equipment that is under the responsibility of the professionals, and the delivery must take place within a maximum period of 48 (forty-eight) hours.

If the equipment is not returned on time or is damaged due to negligence or imprudence, the Firm may deduct the proven losses from the remuneration of those responsible.

Conflict of Interest Prevention

FIUS respects the right to privacy of its team members, associates, and collaborators and understands that it is necessary to exercise respect and trust to maintain a healthy working environment.

However, some matters conducted in the personal sphere may cause some conflict with the Firm's interests.

Thus, the so-called conflict of interests in a corporate environment may occur when one finds himself in a situation that may lead to professional decisions influenced by interests that are not the best for the employer or clients.

Or when a professional uses influence, strategic, and/or confidential information that he possesses due to the function he performs and acts to benefit private interests and/or third parties, going against the interests of the employer or clients or causing them damage or losses.

To this end, FIUS has internal processes for reporting situations of conflict of interest, which is a mandatory step before hiring new professionals, during the employment contract of the Team, and when accepting new clients and opening new cases.

Likewise, the Firm's suppliers or service providers' hiring must be based on technical and professional criteria, free from actual or potential conflicts of interest.

Some examples of situations that can generate potential conflict:

- Interpersonal, kinship, or love relationships;
- Relationships with a Politically Exposed Person (PEP)¹;
- Close interaction with customers, service providers, and suppliers;
- Professional activities outside FIUS.



¹ Public agents who perform or have performed in Brazil or foreign countries, territories, and dependencies in the last five years, relevant public positions, jobs, or functions, as well as their representatives, family members, and close collaborators, are considered PEPs. In our case, attention is given to members of the Judiciary and regulation and control bodies

Naturally, it is legitimate for FIUS Team professionals to participate in private or personal businesses different from the ones of the Firm. Provided that such are fair and legal and do not interfere or conflict with the Firm's interests nor use confidential information obtained during the professional practice.

Similarly, the family and affective relationship between FIUS professionals is not an obstacle, provided there is no hierarchical, vertical, or collateral subordination level or influence in management decisions and processes. Such relationships must be formally communicated to the Human Resources area by e-mail conflitodeinteresses@fius.com.br.

The Human Resources department must also be expressly and formally informed of any affective or family relationships in the public administration or with FIUS suppliers, clients, and service providers.

Examples of situations that the Firm seeks to identify to adopt transparency measures and avoid problems that may generate conflicts of interest include:

- Equity or relevant financial interests in companies that do business with the Firm, including clients or suppliers, or in parties adverse to our clients;
- Kinship or friendship with public officials with decision-making power or influence in the scope of cases with which FIUS works;
- Kinship or close friendship with people in key positions at clients' companies, especially if the person is responsible for contracting services or negotiating legal fees;

In addition, due to the rules applicable to the practice of Law, we must identify and prevent our performance in representations that may generate conflicts between the interests of two or more clients of the Firm.

Thus, whenever a situation of actual or potential conflict of interest involving an employee or a third party is identified, the professional has the duty to promptly inform the Firm of its existence.



Kinship

FIUS Team professionals are forbidden to have a close relative as a direct or indirect subordinate, thus avoiding any possibility of undue influence.

For this Code, kinship refers to a spouse, partner, boyfriend, girlfriend, or relative in a direct, collateral, or affinity line, including parents, siblings, children, uncles, aunts, nephews, nieces, brothers and sisters-in-law, and cousins.

“Undue influence” is when one of the parties may, directly or indirectly, generate situations of non-compliance in the relationship to be established with the other party.

The work of relatives at FIUS is possible as long as the limitation above is respected. They must be previously identified as such and duly assessed by the Human Resources Department and the partner in charge.

Also, the admission of the related party to the Firm must occur under identical conditions as other candidates.

Professional integrity

We are aware of the responsibility of our functions, and we do not use our position or privileged information for our benefit or that of third parties.

The principles and practices that guide our relationships with different publics express our commitment to the highest standards of conduct and legality, treating everyone with dignity, respect, honesty, and transparency, and following all applicable legislation and regulations.

We must be responsible and consistent with what is expected in the performance of our duties, eliminating situations that could harm the results of our work. FIUS professionals must maintain confidentiality about all information they have access to and preserve professional secrecy in all circumstances, even if they leave the Firm.

The information, data, documents, and any other item obtained in the performance of the functions at the Firm must be used only for the respective work and not for any other purpose.

It is not allowed to send or keep copies of documents or information obtained as a result of professional activity at FIUS, whether confidential or not, in e-mails, applications, or personal devices, nor to take pictures, recordings, or any other unauthorized registration of documents or information.

Public documents prepared for disclosure or publication regarding the activities of FIUS must be identified as directed by the marketing area and validated by it.

FIUS professionals must observe all the provisions outlined in the Confidentiality Agreement signed by all upon joining the Firm, under penalties provided therein.

The disclosure to third parties of information or data received or obtained confidentially, which can only be released when made public or when its disclosure is authorized by those entitled to do so, will constitute a wrongful act.

Those who have access to privileged information about FIUS or its clients must not buy, sell or participate in any negotiations involving the Firm or its clients, nor recommend a third party or family member to do so, especially while the information is not made public.

Similarly, the dissemination of false information or participation in activities aimed at manipulating prices and securities, known as market abuse and considered illegal, is strictly prohibited. Consequences may include criminal prosecution, fines imposed on FIUS and the professional who caused the abuse, and internal disciplinary action.

The FIUS Team is responsible for the confidentiality of sensitive information its clients, service providers, and suppliers share.

Remember: the abuse of information is not only unethical but also illegal!

Furthermore, FIUS professionals must pay attention to their behavior within the Firm's premises and in external environments related to the work where they perform on behalf of FIUS, acting with integrity, respect, and prudence, to ensure the maintenance of everyone's good reputation.

When in doubt about how to proceed when it is necessary to transmit or send confidential documents to third parties, the professional must seek the guidance of the partner or coordinator responsible for the case.

Public Statements

No FIUS professional should speak publicly on behalf of the Firm without proper authorization. Likewise, when using social networks and internet sites, they should not associate personal opinions with the Firm or disclose information about cases in which the Firm works, even if the case in question is public.

Public statements about situations under the Firm's management may only be made with the prior and express authorization of clients, wherein the partners must be the interlocutors. Any exception must be aligned with the Firm and the Marketing Department.

In public environments, physical or digital, professionals must always act ethically and responsibly and be careful when posting photos and making comments. They must pay attention to the OAB Code of Ethics and Discipline precepts, always seeking to preserve the brand, values, and facilities of FIUS, as well as its clients' integrity, honor, and privacy.



Some tips:

1. do not discuss professional issues through social networks;;
2. ensure that personal opinions are not confused with those of FIUS;
3. remember that WhatsApp is also a social network, and because of this, it requires caution in its use for professional matters.

Fraud, Bribery, and Corruption

FIUS professionals are expressly forbidden to practice any act of corruption, whether in the public or private sector, for their benefit, for the benefit of the Firm, clients, or third parties, directly or indirectly.

Likewise, the FIUS Team, the Firm's attorneys-in-fact, suppliers, and service providers are prohibited from promising, offering, giving, and accepting any economic benefit or advantage of any kind, directly or indirectly, to or from a public official.

When interacting with the Public Administration and its agents, domestic or foreign, the prohibition mentioned above includes any act that can be interpreted as the corruption of public agents, bribery, extortion, kickback, administrative improbity, fraud in public bidding, money laundering, or any crime or harmful act against the domestic or foreign Public Administration.

Any situation involving an offer, promise, payment, or receipt of any undue advantage in exchange for the violation of an applicable, fiduciary, contractual, or legal duty of a private agent, as well as a fraud practiced against private persons or companies to obtain, for oneself, for FIUS, its clients and/or third parties, undue advantages, shall be considered private corruption.

If a FIUS professional or a third party becomes aware of such situations, they must immediately report them to their manager or through the **Reporting Channel** (see page 25) so that appropriate measures can be taken.

In time, FIUS does not contribute to any political campaign, party, candidate, or affiliated organizations.

FIUS professionals who make or will contribute to campaigns and/or political parties must be aware that this personal conduct must not be confused with behaviors practiced, directed, fostered, encouraged, and/or in any way stimulated by the Firm.

Requests for donations and contributions by private and public entities - direct or indirect - will be analyzed on a case-by-case basis, invariably in compliance with FIUS' Laws and business principles.

Giveaways, Gifts, and Hospitalities

Giveaways, gifts, and hospitalities are kind and cordial practices typically accepted in a business relationship, as long as it is guaranteed that they will not influence decision-making.

Thus, the exchange of institutional giveaways does not characterize obtaining benefits and can be accepted or granted by FIUS employees and associates.

Invitations to events with expenses paid by or to clients, suppliers, or other stakeholders may be accepted or granted only if in compliance with internal approval procedures, both those of FIUS and third parties, and provided that they have reasonable values within market practices.

In either case, the respective leadership must authorize receiving or granting, and some points must always be evaluated, such as:

1. the offer or receipt cannot be linked to any exchange, favor, reward, influence, or undue advantage for the professional, Firm, clients, or any person;
2. the offer or receipt must take place within a clear and legal professional context, which may be a work meeting, the beginning or strengthening of a relationship, or even a commemorative date, such as birthdays, holidays, and the like;
3. the courtesy offered or received should not violate any laws or regulations, nor applicable Codes of Ethics and Conduct, and should follow the formalities provided by laws or regulations, if any;
4. Courtesies that are lavish, excessive, or frequent must not be offered or received to the point of giving the appearance of impropriety.

It is forbidden to receive or give cash for any reason whatsoever.

Corporate courtesies such as meals and hospitality related to Firm activities, expenses related to invitations to speak or attend corporate events, and gifts related to commemorative dates or special occasions must also meet the above requirements.

Key point:

regardless of the metrics indicated, it is recommended to be aware of the context of receiving gifts and not just their value. It is necessary to evaluate whether the giveaway or gift is offered or received at an appropriate time without interfering in decision-making, especially during negotiations.

In case of doubts about the pertinence and regularity of receiving or granting a gift or hospitality, FIUS employees and associates can e-mail an inquiry to conformidade@fius.com.br.

Money Laundering Prevention

FIUS is aware of its legal obligations and duty to collaborate. The Firm does not accept nor support any initiative that tends to “money laundering,” - concealing or disguising the nature, origin, location, disposition, movement, or property of goods, rights, or amounts deriving directly or indirectly from a criminal offense.

The prevention of money laundering is necessary to help prevent companies from being used by criminals and assist law enforcement agencies in tracking and recovering assets of criminal origin and terrorist financing.

Thus, FIUS professionals must communicate any indication of this activity to their direct manager or through the Reporting Channel.



Public activities

Should any FIUS professional wish to engage in political activities by running for public office, acting on behalf of third parties, or assuming positions in direct and indirect public administration, they must inform their manager as well as the Human Resources department about such candidacy and/or position so that a potential conflict of interest can be assessed.

If there are no conflicts, the activities must be carried out as long as FIUS has no liability. Opinions expressed during the mandate or function will not represent the position of FIUS, and it is forbidden to make any association or mention of FIUS during campaign or mandate activities.

It will also be forbidden to use the work environment and/or the relationship with clients for campaign purposes and use the Firm's data or resources for any public administrative purposes.



FIUS values individuality and diversity in work relationships, in all forms, races, genders, and behaviors, treating everyone with respect, cordiality, and fairness, regardless of their position or function.

Our Team is our best asset, and people, in their plurality, deliver results through strategic, innovative, and effective solutions. To this end, we believe that, together, we can inspire and foster respect, inclusion, equality, and integration with empathy and dialogue among staff, leaders, clients, and partners.

We do not accept discrimination or prejudice based on race, religion, age, gender, political conviction, nationality, regional origin, marital status, sexual orientation, physical/psychiatric/ intellectual condition, or any other.

Therefore, FIUS has a committee that is dedicated to cultivating an ethical and collaborative environment that provides, with respect and transparency, the development of people always guided by the appreciation of diversity and inclusion of professionals of different genders, cultures, beliefs, age groups, ethnicities, and specific needs, among other characteristics that make up the uniqueness of each individual.

Thus, in the recruitment, selection, and promotion processes, candidates will be evaluated solely on their ability to meet and adapt to the technical expectations of the position in the Firm.

Respect, Diversity, and Inclusion

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FIUS must pay attention to and structure, through its Human Resources Department, strategies for attracting and retaining talent that represents diversity in its broadest sense and for this diversity to be reflected in all hierarchical levels of the Firm.

We are all responsible for building a diverse, respectful, safe, and collaborative work environment. Therefore, we rely on each professional to combat and discourage any incompatibility with our standards with respect and seriousness.

Per the institutional rules, those who commit acts of harassment or any abusive practice will be subject to disciplinary measures, including termination of contractual relationships or exclusion from the Company.

FIUS may notify the competent authorities and adopt the appropriate legal measures in case of non-compliance.

Furthermore, FIUS does not tolerate human exploitation in degrading or slave-like conditions nor the use of child labor either in its environment or concerning its suppliers, clients, and service providers.

If FIUS becomes aware of situations like these, or any other condition that violates Human Rights or Human Dignity, it may report to the competent authorities and immediately terminate any contract with that third party.



O membro da Equipe FIUS que Any FIUS team member who feels discriminated against, humiliated, or the target of prejudice, pressure, abusive practices, or disrespectful situations and feels embarrassed to discuss the matter with their superior should report the fact to the Human Resources Department or through the **Reporting Channel**.

If minors between 16 and 18 years of age are hired as apprentices, FIUS must comply with the Law in force applicable in the country.

FIUS respects free association recognizing trade unions as legal representatives of its employees, and seeks constant dialogue with such institutions.

Sustainability

Our plans and actions, whether structural, organizational, or even technical-legal, seek to align economic and financial efficiency with social, environmental, and governance aspects.

We maintain a relationship of respect and cooperation with our clients, partners, suppliers, associations, communities, government agencies, and all parties involved in FIUS' activities. We expect them to act the same way with the community and us.

We promote and encourage, whenever possible, the preservation of the environment and the ecosystems affected by our actions and those of our clients, encouraging the adoption of good socio-environmental responsibility practices, especially seeking the conscious and appropriate use of natural resources.

It is the commitment of all employees, associates, suppliers, service providers, and clients to act by the values of FIUS, constantly evaluating ways to minimize the impact of their operational activities and seeking social inclusion.

Furthermore, FIUS encourages the participation of its Team in volunteer programs and campaigns promoted by the Firm through its committees and groups formed for this purpose or through third parties.

In this sense, FIUS highlights the performance of an internal and permanent committee that counts on the voluntary participation of FIUS professionals and aims to raise awareness and engage and involve the different stakeholders of the Firm in social responsibility, community support, and integration.

Likewise, as is our duty to contribute to a better society, the Firm performs free, occasional, and voluntary legal services ("pro bono") in favor of non-profit social institutions.

In our daily activities, we do not condone the waste of goods provided by the Firm, such as water, printing paper, and electricity. We dispose of trash appropriately (selective collection), promote the collection and disposal of batteries, and discourage the use of plastic cups by providing reusable bottles and mugs, among other good practices adopted.

FIUS encourages the participation of its Team in volunteer programs and campaigns promoted by the Firm through its committees and groups formed for this purpose or through third parties.



Assets and resources

FIUS assets, equipment, and facilities are intended exclusively for use in its operations and cannot be used for private purposes except in specific previously defined and authorized situations.

It is the responsibility of the FIUS Team to ensure the proper use and conservation of the assets under their care, and they may be held liable for improper use or conservation, including for compensation.

Naturally, no professional may appropriate the Firm's assets or resources nor use them for their benefit. The unauthorized removal or use of FIUS assets is not allowed.

Questions regarding the donation, sale, and assignment of use of equipment must be submitted to the FIUS management for evaluation.

FIUS expects its professionals to show high ethical standards when using communication and IT equipment. They must observe the Internal Policy of Privacy and Protection of Personal Data and other policies and manuals of the Firm involving information security and data protection, of which they have complete knowledge and awareness.

It is strictly forbidden to use the Firm's electronic tools for games, chain messages, exchange, or storage of sexual, violent, racist, discriminatory content, or content contrary to the legislation in force. Its use may be reported to the competent authorities without prejudice to other disciplinary sanctions.

As already mentioned, the electronic communication resources and available equipment must be used predominantly for activities of interest to FIUS.

Occasional use of the equipment and information systems for personal purposes is tolerated when reasonable. Still, it is important to make clear that personal use of these facilities in this context must not generate substantial costs or adversely affect the productivity of the professional or the Firm's reputation.

In the case of corporate equipment and tools owned by the Firm, the professional is aware that these are subject to monitoring, and there should be no expectation of privacy in their use.

FIUS also reserves the right to control and/or monitor access to the Internet of all equipment connected to its Information Technology system.

The Firm may randomly inspect e-mails and Internet pages accessed without such practice harming the collaborator or violating privacy. All those who use the Internet, Intranet, message, or meeting systems as a means of communication must do so under their name. The use of any password other than their own is not allowed.

Finally, no software that does not comply with FIUS policies or the licensing and copyright agreements applicable to each situation shall be added to the Firm's electronic communication system. In addition, the transmission of files and/or messages not of institutional interest are not allowed. Finally, the reproduction of software and files of intellectual property of FIUS and/or third parties without proper authorization is forbidden.

Personal data is any information that identifies or makes a natural person identifiable.

The right to privacy and protection of personal data should always be guaranteed to FIUS professionals, clients, and third parties, especially in compliance with the guidelines of the General Data Protection Law (Law n 13.709/18).

Thus, when performing their activities for or on behalf of the Firm, all FIUS professionals must ensure that personal data will only be processed according to the Law, exclusively in work assigned to them, and in no way for discriminatory purposes.

All those who process personal data on behalf of the Firm must follow the rules and principles contained in the policies and manuals that deal with data protection must be followed. Training related to this subject will be given periodically.

Personal data protection



Questions or reports of violations involving data protection should be e-mailed to protecaodedados@fius.com.br.



Intellectual Property

Intellectual property is a strategic asset for FIUS. It includes know-how, technical and legal data, and process and market information, among other items.

The results of the Firm's intellectual work and strategic information are its exclusive property.

Similarly, any work or creation of FIUS professionals, in whole or in part, in connection with their duties and/or using their time, resources, or Firm information, belongs to FIUS. Accordingly, promptly notify your manager of any invention relating to the Firm's business so that appropriate protection for such intellectual property can be secured.

Under no circumstances is the disclosure of this information allowed without the express authorization of the Company.

Likewise, FIUS professionals are responsible for the care and protection, in the terms mentioned above, of all intellectual property of clients to which they may have access due to the services provided by the Firm.

Reports, Contracts, and Accounting Records

FIUS respects accounting and financial reporting rules and regulations that apply to the jurisdiction in which it operates and is committed to complying with all international rules and regulations that may apply to its operations.

Accordingly, records must be accurate and true, faithful to the transactions, kept in the Firm's accounts and its financial statements and documents, and in compliance with the laws, generally accepted accounting principles, and other relevant criteria.

The contracts to which FIUS is a party must be written as precisely as possible, leaving no room for doubtful interpretations. The Firm's professionals or any third-party representative of FIUS are prohibited from making irregular financial arrangements with clients, suppliers, or other third parties.

All payments and/or commitments made on behalf of the Firm must be authorized by the competent hierarchical level and supported by legal documentation.

In the same sense, all those responsible for internal consumption or customer-related reporting must ensure that the information is reliable and up-to-date.



Sensitive and market information

One of FIUS' business principles is that of free competition. All market information, legitimate and necessary to the business, must be obtained through legal, transparent, and suitable practices and never by illicit means.

We compete fairly and ethically and do not prevent other consulting firms from freely competing with us. We do not allow our professionals to perform in any way that may result in an illicit restriction to free competition or initiative; **adopt any attitude that harms the image of competitors; and to discuss or in any way transmit confidential information that is commercially sensitive to the Firm, its clients, and third parties.**

If a FIUS professional attends a meeting of an association, workgroup, or other organizations in which a conversation about competitively sensitive topics is initiated, they must interrupt the conversation or leave the meeting immediately. They must also record the withdrawal in the minutes, if any, and internally report the occurrence.

In case of joint work with other Law or consulting Firms that may be considered competitors or that represent third parties that are competitors of our clients, the professionals must restrict the communications only to the topics of the object of the work in question.

Relationship with third parties

FIUS does not discriminate against clients, suppliers, or service providers due to origin, economic size, or location and always strives to serve them well. We value interacting with respectable parties who practice legitimate business and have financial resources resulting from legal activities.

We encourage them to adhere to this Code of Ethics and Conduct, adopting good compliance practices. Likewise, FIUS is committed to attending and complying with the Codes of Ethics and Conduct of third parties with whom it relates, provided they are compatible with this Code of Ethics and Conduct.

However, it reserves the right to terminate any business relationship whenever serious non-conformities are identified or when such relationship represents a legal, reputational, social, environmental, or occupational health and safety risk.



Reporting

One of the main pillars of a compliance program is to guarantee professionals and third parties a safe and secure way to report non-conformities.

The reports will be investigated, and if any violation of the Law, this Code of Ethics and Conduct, or FIUS' internal policies is proven, appropriate measures will be taken. Provided that FIUS will not tolerate retaliation against any person who reports in good faith. The whistleblower's identity shall be preserved and the investigation conducted in confidentiality.

“If there is anything that you cannot tell how you did, don't do it! If there are any reasons not to tell, there are reasons not to do it.”

Immanuel Kant

Any violation of the Code of Ethics and Conduct must be reported through one of the communication channels indicated below:

- The immediate superior
- To a partner in the Firm
- To a representative of the Human Resources Department
- E-mail: conformidade@fius.com.br, here you can be identified! To preserve your identity, go to <https://forms.office.com/r/4vybmBzruX> or read the QRcode.





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