



## ComplyExperts Code of Conduct

This document contains ComplyExperts' ethical statements, value proposition, and institutional positioning. This document should be an integral part of all fee proposals and contracts entered into by the firm.

Our authority as experts has been built consistently, and all partners are current and former executives in Brazil and abroad. We value high-quality deliverables, and our value proposition is achieved through seniority in project execution. Projects are managed directly or with very close supervision from the partners.

We are constantly updating our knowledge. As a commitment, we invest in specialization and refresher courses, training, improvement of technical, behavioral and linguistic skills, as well as active participation in regional, national and international events related to our areas of expertise.

Our compliance DNA is part of what we believe ensures business sustainability and is a fundamental pillar for maintaining our reputation, along with the pillars of quality and seniority, which also guide our strategy.

### **1. Ethical conduct – Working conditions and market positioning**

COMPLYEXPERTS values its reputation and is committed to acting ethically. To that end, it is committed to practicing fair values, based on the commitment, professional performance, academic background, and ethical conduct of its members.

We do not condone or practice unfair working conditions, or those that violate laws or ethical principles, such as forced labor, child labor, and unhealthy or dangerous working conditions. Therefore, all hiring, whether for positions under the Consolidation of Labor Laws (CLT) or for services provided by a legal entity (PJ), will be formalized through a contract. Under no circumstances will we make payments to individuals without a duly established employment or service agreement, ensuring compliance with current legislation and the integrity of our business.

We do not engage in unfair competition, and our partnership practices adhere to the highest ethical standards and market trends. We fully comply with all applicable laws, including those specific to our business activities.

We require that partners and suppliers working with COMPLYEXPERTS act ethically and responsibly, and adopt the practices outlined in this code.

We do not accept any form of corruption or bribery, whether passive or active. We do not bribe any public or private official and we do not accept any type of bribe.

### **2. Diversity, Inclusion and Sustainable Development**



We act with absolute respect for human rights, cultivating and promoting an environment that respects diversity and individuality, and we do not tolerate discrimination or prejudice based on personal characteristics of any kind.

Any type of harassment is not tolerated. Divisions of labor and dynamics that create hierarchical structures in project management do not interfere with the respect due among team members, nor in dealings with clients.

We have a responsibility to mitigate our impact on the environment. We encourage our employees and partners to share this commitment, contributing to sustainable development.

### **3. Responsible management, conflicts of interest and confidentiality.**

We practice responsible management and work to protect and preserve our clients, our professionals, our reputation, intellectual property, and the company's assets and property.

We have adopted security and protection measures to maintain the integrity and confidentiality of the information that reaches us as a result of the work we carry out.

Personal interests never interfere with or affect the services we provide, nor our professional judgments or decision-making. Before the start of a project, a thorough evaluation of technical aspects, reputational risk, and conflicts of interest is conducted to allocate the best resources from both a technical and ethical standpoint.

At the end of projects, we invite clients and partners to complete a feedback form that includes questions related to the quality of deliverables, team availability, and perceived values and behaviors. The indicators generated from these satisfaction assessments provide input for selecting and maintaining partnerships, as well as a pipeline for improving the skills of COMPLYEXPERTS' partners.

We are committed to maintaining transparent, ethical, and strictly professional relationships with public officials. Any interactions with these professionals should only occur for legal reasons and with the proper internal authorization. We understand public officials to be all those who provide services, whether paid or unpaid, on behalf of government institutions, even if on a temporary basis.

Any inappropriate situations and/or behaviors, or those inconsistent with the principles governing COMPLYEXPERTS, or that violate this Code, must be immediately reported in person or by email to the Coordinators, HR, or the Management Committee as soon as they are identified.

### **4. Inappropriate conduct & Ethics hotline**



COMPLYEXPERTS values transparency and responsibility in its relationships with all its stakeholders. Therefore, dialogue and care are always prioritized. Consequently, any action that does not comply with the Code of Ethics must be reported.

We are committed to building a more just and transparent society. We understand that combating corruption is a fundamental duty and a non-negotiable value in all our activities. Therefore, we firmly stand in favor of integrity, considering it the foundation of our company and our relationship with clients, partners, and society in general. All partners and employees must act with honesty and transparency, rejecting any form of bribery, extortion, or undue advantage.

Reports should be directed to COMPLYEXPERTS' ethics channel by sending an email to [relatos@complyexperts.net](mailto:relatos@complyexperts.net) containing as much information as possible about the observed misconduct. It is essential to provide detailed context, information about those involved, and, if possible, evidence (or at least an indication of where it could be obtained).

Individuals who contribute information or report potential misconduct, inappropriate situations, or actions inconsistent with the principles governing the values and statements of COMPLYEXPERTS will be protected against any retaliatory actions.

Violations of the COMPLYEXPERTS Code of Conduct may lead to disciplinary action or, depending on the severity, even termination of the relationship with the offender, regardless of the type of relationship they have with the company.