



**KASZNAR
LEONARDOS**

Code of Ethics and
Compliance

VERSION CONTROL AND EDITING

EDITION	VERSION	DATE	TOPICS	CHANGE TYPE	SUMMARIZED CHANGES
2018	01	3/5/2018	Not Applicable	N	Document Preparation
2020	02	1/9//2020	Diversity, Equity and Inclusion	I	Insertion of Provisions on prejudice and discrimination for the Diversity, Equity and Inclusion Program
2023	03	11/4/2023	Human rights, employment rights and new policies at Kasznar Leonardos	I	Complementation of document to standardize System B
2024	04	11/4/2024	New Policies	I	Text adjustments and reference to new policies by Kasznar Leonardos
2025	05	11/4/2025	Annual revision expected	-	-

CAPTION – TYPE OF CHANGE

ABBREVIATION	DESCRIPTION
I	Insertion: Insertion of information that did not exist in the previous version.
E	Deletion: Deletion of information existing in the previous version.
A	Change or adjustment to information existing in the previous version.
N	New: Indicates the date when the norm was created, which corresponds to the first version of the document.

ADDITIONAL INFORMATION:

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CODE OF ETHICS AND COMPLIANCE

This Code of Ethics and Compliance applies to the following service companies:

KASZNAR LEONARDOS PROPRIEDADE INTELECTUAL, business company whose legal name is Kasznar Leonardos Vianna Agentes da Propriedade Industrial LTDA., enrolled with the National Registry of Legal Entities (CNPJ) under number 15.305.456/0001-37, headquartered at Rua Teófilo Otoni, nº 63, 5º ANDAR, SALA 501 (PARTE); 6º ANDAR, SALA 601 (PARTE) E 7º ANDAR, SALA 701 (PARTE), Centro, Rio de Janeiro, RJ, CEP 20090-080; and

KASZNAR LEONARDOS ADVOGADOS, law firm enrolled with the CNPJ under nº 15.272.612/0001-00, headquartered at Rua Teófilo Otoni, nº 63, 5º andar, sala 501 (parte), Centro, Rio de Janeiro, RJ, CEP 20090-080,

TECH SCALE, business company whose legal name is TECH SCALE, enrolled with the CNPJ under number 25.064.017/0002-14, headquartered at AV NOVE DE JULHO, nº 3147, 7 ANDAR CONJ 72 - PARTE - JARDIM PAULISTA - SÃO PAULO

The above companies (hereinafter referred to, jointly, as “KASZNAR LEONARDOS”), adopted this Code on 03 May 2018 as drafted hereinbelow, following a detailed review, discussion and the unanimous approval of all of its terms by its partners, duly assembled at meetings called for such purpose.

TABLE OF CONTENTS

VERSION CONTROL AND EDITING.....	2
CAPTION – TYPE OF CHANGE.....	2
CODE OF ETHICS AND COMPLIANCE.....	3
1. PURPOSES.....	6
2. DEFINITIONS	8
2.1. PUBLIC ADMINISTRATION	8
2.2. PUBLIC AGENT.....	8
2.3. MORAL HARASSMENT.....	8
2.4. SEXUAL HARASSMENT.....	8
2.5. CANAL DE DENÚNCIAS	8
2.6. IN COMPANY COLLABORATOR.....	9
2.7. OUTSORCED COLLABORATOR	9
2.8. ETHICS AND COMPLIANCE COMMITTEE	9
2.9. COMPLIANCE.....	9
2.10. CORRUPTION	10
2.11. FAILURE TO COMPLY	10
2.12. HUMAN RIGHTS.....	10
2.13. EMPLOYMENT RIGHTS.....	10
2.14. DISCRIMINATION AND/OR PREJUDICE.....	10
2.15. HATE SPEECH	11
2.16. DUE DILIGENCE	11
2.17. FRAUDE.....	11
2.18. THEFT AND/OR ROBBERY	11
2.19. INFORMATION SECURITY BREACH	11
2.20. KASZNAR LEONARDOS.....	11
2.21. INFORMATION SECURITY.....	12
2.22. BRIBERY OR KICKBACKS	12
2.23. WORKPLACE VIOLENCE	12
3. PRINCIPLES.....	12
3.1. ETHICS	12

3.2.	LEGALITY	13
3.3.	HONESTY AND MORALITY	13
3.4.	PROFESSIONAL RESPONSIBILITY	13
3.5.	RESPECT FOR THE HUMAN INDIVIDUAL	13
3.6.	HUMAN RIGHTS AND EMPLOYMENT RIGHTS	14
3.7.	TRANSPARENCY	14
3.8.	LOYALTY AND FREE COMPETITION	15
3.9.	COOPERATION/GOOD FAITH	15
3.10.	CONFIDENTIALITY	15
3.11.	ALL CUSTOMERS EQUAL	16
3.12.	NO CONFLICT OF INTEREST	16
3.13.	OCCUPATIONAL SAFETY, HEALTH AND THE ENVIRONMENT	16
3.14.	DIVERSITY, EQUITY AND INCLUSION	17
4.	INTERNAL COMPLIANCE FRAMEWORK AND SCOPE	17
5.	GUIDELINES.....	18
5.1.	GLOBAL GUIDELINES	18
5.2.	GIFTS, TRAVEL AND ENTERTAINMENT EXPENSES.....	20
5.3.	COLLABORATORS	20
5.4.	PROCUREMENT	21
5.5.	CONTRIBUTIONS/DONATIONS	21
5.6.	SPONSORSHIPS.....	22
5.7.	POLITICAL AFFILIATIONS	22
5.8.	ACCURATE BOOKKEEPING AND ACCOUNTING	22
5.9.	AUDITING	23
5.10.	COLLABORATOR AND VENDOR UNDERTAKING	23
5.11.	AWARENESS AND TRAINING	23
5.12.	WARNING SIGNS.....	24
5.13.	VIOLATIONS AND SANCTIONS APPLICABLE	25
6.	FINAL PROVISIONS.....	26

1. PURPOSES

The purpose of this Code of Ethics and Compliance in place at KASZNAR LEONARDOS is to formalize the ethical standard of excellence which has governed its operations throughout its many years of existence, by establishing a set of rules of action and conducts conceived to ensure compliance with the relevant legal and regulatory rules, as established within this internal policy, focusing on honesty, loyalty, and other global ethical values and good corporate governance practices.

So, by adopting this Code, KASZNAR LEONARDOS takes an important step towards good corporate management and a commitment to fight corruption, prejudice, and other misconducts systematically; and towards the establishment of a high level of quality for its services and an honest, transparent work environment, permeated by ethical standards, mutual respect, inclusion, and responsibility.

To achieve the proposed goals, KASZNAR LEONARDOS will maintain an effective culture and policy of control, prevention, detection and repression of potential violations of the law and the terms of this Code; through the implementation of an effective system of education, periodic training and monitoring, regular audits, recording and documenting all transactions and business relationships, and a system to allow for the reporting and investigation of irregularities, which could entail the application of penalties and other actions to immediately stop any wrongdoing.

The collaborators of KASZNAR LEONARDOS (own and outsourced) will also be made aware of the importance of and their duty to ensure the full compliance with and observe the rules stemming from anti-corruption laws and other applicable laws considered as a foundation for this Code of Ethics and Compliance, including, but not limited to, the following:

- Brazilian Criminal Policy;
- Brazilian Anti-corruption Law (Law n° 12.846/2013);
- Law n° 7.753/2017, of the State of Rio de Janeiro;
- Law on money laundering and asset concealment (Law n° 9.613/1998);
- FCPA ("Foreign Corrupt Practices Act"), of the United States of America;
- "United Kingdom Bribery Act" 2010, of the United Kingdom;
- Antitrust Law (Law n° 12.529/2011);
- Bidding Law (Law n° 8.666/1993);
- Administrative Impropriety Law (Law n° 8.429/1992);
- Law n° 7.716/89 – Defines the crimes of discrimination based on race or skin color;
- Law n° 13.146/2015 – Statute for Persons with Disability;
- Law number 14.457/22 - Includes prevention of harassment in the topics covered by

CIPA;

- Federal Law 14.519/23 - Establishes the National Day for the Traditions of Roots of African Matrices and Candomblé Nations.

The guidelines established in this Code of Ethics and Compliance will steer all internal relations among the collaborators of KASZNAR LEONARDOS, as well as any professional relationships eventually established with any clients, vendors, partners, collaborators and public agents, whereas the general and the specific provisions concerning this shall be observed. In other words, the global parameters of ethical behavior apply both to in-company subjects and any outside collaborators (to the extent applicable), thereby demanding a true commitment to uphold these provisions. It is crucial that everyone is determined to avoid illegal practices and mitigate potential situations of risk to KASZNAR LEONARDOS and its respective officers, as well as its partners. Adhering to the terms of this Code of Ethics and Compliance will be a personal, individual responsibility of each member of KASZNAR LEONARDOS and its collaborators, and it is important that everyone follow its guidelines and cooperate with the in-company Ethics and Compliance Committee to ensure its full implementation. So, each collaborator is deemed personally responsible for his or her own performance and for the compliance and enforcement, within his or her workplace, of the law and rules set out herein, which implies a duty to report any misconduct and to stop their effects, whenever possible.

This code is consistent with the following documents and agreements in place at Kasznar Leonardos:

- Social Responsibility Policy;
- Diversity, Equity and Inclusion Policy;
- Corporate Volunteering Policy;
- Sustainable Purchasing Policy;
- Probono Policy;
- Anti-Harassment and Workplace Violence Policy;
- Corporate Donations Policy;
- Sustainability Policy;
- Internet Use Policy;
- Quality Assurance Policy;
- Recruitment and Selection Policy;
- Internship Program Policy;
- Young Apprentice Program Policy;
- Information Safety Policy.
- Privacy Policy;

2. DEFINITIONS

The following definitions shall apply for the purposes of this Code of Ethics and Compliance.

2.1. PUBLIC ADMINISTRATION

Set of bodies and entities of the Brazilian Government or any foreign country, at the federal, state or municipal level, including the Executive, Judiciary, and Legislative branches, respecting the political-administrative organization of each nation. It also includes multilateral international public organizations.

2.2. PUBLIC AGENT

Any person who works or holds a public title or position, either at a public organization or a company controlled by the Public Administration, on a temporary or permanent basis, which may or may not be remunerated.

2.3. MORAL HARASSMENT

Practice by which the employee is subjected to distressing situations that cause humiliation and/or embarrassment while performing his/her duties, repetitively and for an extended period of time, which may occur in the relationship between boss and subordinate, as well as in the relationship between employees from the same hierarchical level.

2.4. SEXUAL HARASSMENT

A practice by which the employee is, in a non-consensual manner, pursued by someone with the intent of gaining an advantage or some sort of sexual favor, which can occur in the relationship between boss and subordinate, as well as in the relationship between employees from the same hierarchical level.

2.5. CANAL DE DENÚNCIAS

Communication tool that assists in the enforcement of the Code of Ethics and Compliance of KASZNAR LEONARDOS, which is currently operated by the company "Click Compliance". It is a platform where any stakeholder, inside or outside Kasznar Leonardos, collaborators, officers, board members, clients, partners, and vendors can confidentially report practices and conducts deemed illegal or inappropriate, and provide evidence or suggest actions to be taken by the Ethics and Compliance Committee to determine who is committing the act

reported. The Reporting Channel can be accessed at:

<https://kasznarleonardos.clickcompliance.com/reporting-channel>.

The information is received and reviewed by the Ethics and Compliance Committee at Kasznar Leonardos, and all investigations are conducted confidentially, without naming the source at any time. Recommendations are also made to Human Resources without naming the whistleblower. The investigations are conducted independently, dismissing confrontation interviews.

2.6. IN COMPANY COLLABORATOR

Anyone who provides non-sporadic services (i.e., routine collaboration) to KASZNAR LEONARDOS, under a relation of dependency thereto, such as an employee earning a salary, or an officer, earning an officer's fee; in addition to the partners in any of the KASZNAR LEONARDOS companies; as well as interns and young apprentices.

2.7. OUTSOURCED COLLABORATOR

Any and all service providers, vendors, consultants, business partners, third-party contractors or subcontractors, individuals or legal entities, regardless of the existence of a formal contract, who act on behalf of KASZNAR LEONARDOS or refer to its name, for any purpose.

2.8. ETHICS AND COMPLIANCE COMMITTEE

In-company organizational structure of KASZNAR LEONARDOS responsible for coordinating the implementation of the Compliance policy at KASZNAR LEONARDOS, monitoring its enforcement and compliance with the applicable legislation, the regulations established in this Code of Ethics and Compliance, and other policies and rules governing the business and activities of KASZNAR LEONARDOS. This Committee is also responsible for investigating any misconducts and applying the appropriate penalties, where appropriate. The Board of Directors of KASZNAR LEONARDOS will appoint the members of the Ethics and Compliance Committee and, until its members are appointed, the Board will perform its duties.

2.9. COMPLIANCE

English term, which in this instrument means "conformity", or more accurately, "being in accordance with the rules of law and the regulations applying to the business, the Ethics and Compliance Policy, and the rules and policies in place at KASZNAR LEONARDOS".

2.10. CORRUPTION

The act or effect of bribing one or more persons on one's own behalf or on behalf of another person, usually by offering money. It can also be defined as the employment, by public agents and/or private subjects, of illegal means to secure undue advantage or benefit (monetary or otherwise), to their own benefit or to the benefit of others. In its passive form, it is performed by a Public Agent against the public administration in general and consists of requesting or accepting undue advantage, for oneself or another, directly or indirectly (even if outside the job, or rather, prior to assuming it, but because of it), or accepting a promise of such advantage. In its active form, it is performed by an individual against the public administration in general, by way of a promise or offer of undue advantage to the Public Agent, to induce the latter to act, refrain from acting, or delaying a mandatory act, to the individual's benefit.

2.11. FAILURE TO COMPLY

Any conduct that results in a failure to adhere to any policy, rule, directive and/or in-company program in place at KASZNAR LEONARDOS.

2.12. HUMAN RIGHTS

Human rights are the natural rights assured each and every individual, which are to be universal, which is to say that they extend to persons from all peoples and nations, regardless of social class, ethnicity, religious belief, gender, sexuality, nationality, or political standing.

According to the Universal Declaration of Human Rights created by the United Nations Organization (UN) in 1948, human rights are "universal legal assurances that protect individuals and groups against government actions or inactions in violation of human dignity". Examples of human rights are the right to life, the right to physical integrity, the right to dignity, among others.

2.13. EMPLOYMENT RIGHTS

Workers in any employment relationship are assured employment rights, such as the payment of a salary, vacation pay, year-end bonus (13th salary), among others stipulated in the Brazilian Consolidation of Labor Laws (CLT) and complementary laws.

2.14. DISCRIMINATION AND/OR PREJUDICE

Any act implying exclusion, restriction or segregation based on race, color, gender, sexual

orientation, religious beliefs, age, disability, or any other difference.

2.15. HATE SPEECH

Any gesture or verbal or written communication that incites violence against any group of persons or disparages them based on their race, color, gender, sexual orientation, religious beliefs, age, disability, or any other form of discrimination.

2.16. DUE DILIGENCE

English term identifying the procedure that consists of examining information and documents with the predetermined goal of performing internal reviews or learning the inner workings or the organization of a third party with which KASZNAR LEONARDOS plans to relate and interact.

2.17. FRAUD

The crime or offense of deliberately deceiving others with the intent to harm them, usually in order to wrongfully obtain property or services.

It is any deceptive, deceitful, or ill-intended act performed with the purpose of harming or deceiving others, or refraining from performing a certain duty, to secure undue advantage or benefit (monetary or otherwise), for oneself or others.

2.18. THEFT AND/OR ROBBERY

Subtraction of another person's property, for oneself or a third party, with or without the employment of serious threat/violence.

2.19. INFORMATION SECURITY BREACH

Conduct that entails a failure to adhere to the duty of professional secrecy and safe preservation of confidential information that is under the responsibility of KASZNAR LEONARDOS (whether it be in-company information or information that belongs to clients, employees and/or vendors).

2.20. KASZNAR LEONARDOS

All KASZNAR LEONARDOS companies named in the preamble of this document, including their headquarters, branches or affiliated companies.

2.21. INFORMATION SECURITY

Information Security consists of ongoing efforts to protect information assets, thereby helping KASZNAR LEONARDOS to fulfill its mission. To that end, it seeks to achieve the following purposes: (i) confidentiality: to ensure that the processed information is accessed only by persons specifically authorized to do so; (ii) Integrity: to ensure that the information remains intact, without undue modifications – whether accidental or intentional; and, (iii) availability: to ensure that the information remains available to all persons authorized to process it.

2.22. BRIBERY OR KICKBACKS

The practice of promising or offering to any authority, government, Public Agent or professional in the private sector advantages or favors, any amount of money or other favors – including money, jewelry, properties, accommodation or other gifts – in exchange for a favor, in breach of ethical work duties. This is generally how corruption is practiced.

2.23. WORKPLACE VIOLENCE

This is defined as any voluntary action by an individual or a group against another individual or group, which causes physical or psychological harm, using physical means or direct, indirect, or electronic communications, either in the workplace or as a result of established work relationships.

3. PRINCIPLES

3.1. ETHICS

Professional performance must be driven by general ethical standards of integrity, morality and clarity, to ensure the respect and the trust of colleagues and clients in general and earn credibility on the market. All actually or potentially unethical behavior, especially when in violation of the law, is forbidden.

KASZNAR LEONARDOS shall always abide by, specifically, but not exclusively, the Ethics Policies of the most respected entities or associations to which KASZNAR LEONARDOS and/or its partners belong, including, but not limited to, the Policies of the following entities or associations:

- OAB – Brazilian Bar Association;
- ABAPI – Brazilian Association of Intellectual Property Agents;
- FICPI – International Federation of Intellectual Property Advisors;
- ASIPI – Inter-American Association of Intellectual Property.

3.2. LEGALITY

Professional performance must remain within the legal limits. All members and collaborators of KASZNAR LEONARDOS must, while carrying out their professional duties, ensure the full compliance with and the observance of the existing rules, especially rules associated with the anti-corruption laws effective in Brazil, as well as the rules adopted in other countries worldwide.

So, any offer or promise, whether direct or indirect, or intermediation of undue advantage to a public agent or any third party, fraudulent conduct or concealment, in view of obtaining undue favor of any kind, is prohibited.

3.3. HONESTY AND MORALITY

All conducts by the members and collaborators of KASZNAR LEONARDOS must be steered by the principles of dignity, honesty and ethical and proper practice, both inside and outside the workplace. All dishonest or illegal practices, which result in corruption of public or private agents, or in acts that are detrimental to the public administration, whether domestic or foreign, must be denounced immediately and their effects terminated. It is crucial that merit and truth are always the driving forces of action, as opposed to fraudulent and illegal conduct. Any situation of undue advantage must be reported and stopped immediately.

3.4. PROFESSIONAL RESPONSIBILITY

KASZNAR LEONARDOS shall always imbue every commitment that it undertakes with honesty, quality, and celerity, to deliver a satisfactory result to our clients, without losing sight of our ethical boundaries.

3.5. RESPECT FOR THE HUMAN INDIVIDUAL

The operations of KASZNAR LEONARDOS as a whole shall always be protective of the dignity of the human individual; pursuing the ideals of inclusion, diversity, and equal opportunities for all. All forms of prejudiced, discriminatory, biased or abusive attitudes are strictly forbidden. The workplace will be pleasant, congenial, permeated with respect for our colleagues.

3.6. HUMAN RIGHTS AND EMPLOYMENT RIGHTS

We abide by the human rights principles established in the United Nations Organization's (UN) Global Compact. They are:

- Principle 1: Support and respect the protection of human rights;
- Principle 2: Make sure we are not complicit in human rights abuses;
- Principle 3: Uphold the freedom of association and the effective recognition of the right to collective bargaining;
- Principle 4: Eliminate all forms of forced and compulsory labor;
- Principle 5: Effective abolition of child labor;
- Principle 6: Eliminate job discrimination.

Kasznar Leonardos disavows all acts in violation of human rights, committed by or against any stakeholder, including collaborators (its own and outsourced), in all positions, partners, officers or board members, associates, whether individuals or legal entities, operating for profit or not, including (but not limited to) joint ventures, vendors, subcontractors, agents, consultants, service providers, and the society at large.

Any violation of these rights and principles can and should be reported by all collaborators and third parties through our reporting channel, available at: <https://kasznarleonardos.clickcompliance.com/reporting-channel>

All stakeholders interacting with Kasznar Leonardos shall commit to adhere to this code by signing a Term of Acknowledgment and Commitment – Kasznar Leonardos Code of Ethics and Compliance, applying an electronic signature thereto at: <https://forms.office.com/r/NGd5eiBSr7>

The penalties in case of violation of this code are established in section 5.13 of this document.

In addition to the UN principles, Kasznar Leonardos ensures the fulfillment of all its duties as an employer and its employees' employment rights as established in the Brazilian Consolidation of Labor Laws (CLT).

3.7. TRANSPARENCY

A clear, transparent, objective professional attitude must be adopted; subject to the necessary adaptations associated with the legally mandated secrecy or confidentiality of documents or information provided by the client, or which are accessed during the course of

one's work. Accurate, current records of the work performed by KASZNAR LEONARDOS, its timeline and flow of resources, must be kept; this shall extend to its collaborators, who will, whenever requested, report on the services performed and the payment of incidentals, including (but not limited to) tax and labor payments. The principle of transparency is one of the foundations of Brazilian democracy, crucial to the performance of any activity, especially when the Public Administration is involved.

3.8. LOYALTY AND FREE COMPETITION

Competitiveness and free competition shall be used as motivation to perform the best possible work, both internally and in relation to potential competitors. The work of KASZNAR LEONARDOS must be steered by the principles of ethics and loyalty, whereas the use of deceitful or illegal means to achieve its purposes is strictly prohibited. All choices must be based on impersonal criteria, always considering the best interests of KASZNAR LEONARDOS.

3.9. COOPERATION/GOOD FAITH

All of the Firm's collaborators are duty-bound to cooperate with the investigation of potential infractions, refraining from concealing crucial information on suspected offenses and always acting on the side of the truth; counteracting such conducts, whenever possible. All conducts shall be based on ethics and good faith. It is the collaborator's ongoing duty to act honestly, contributing to the fulfillment of the ideal of justice in the daily performance all professional activities. To that end, he or she shall cooperate by adhering to the internal policies in place and putting the interests of the community over those of a solely personal nature.

3.10. CONFIDENTIALITY

Confidential information is defined as all information that is not subject to public disclosure, whether it is produced internally or received from clients or third parties under a duty of confidentiality, as well as information of a confidential nature. Information and documents received from clients are, as a rule, deemed

confidential, unless they consist of material of a public nature or of public knowledge, or material that is meant to be disclosed.

All personnel of KASZNAR LEONARDOS shall agree to preserve the secrecy and confidentiality of privileged information even after the termination of the professional relationship. The exploitation or sharing of privileged information without the express authorization of its owner is strictly forbidden. Even when not classified as confidential, any documents or information whose disclosure might be considered detrimental to the firm's or its clients'

reputations shall not be disclosed.

3.11. ALL CUSTOMERS EQUAL

KASZNAR LEONARDOS values the excellence of the services provided its clients, treating all clients equally, whether they are individuals, legal entities, philanthropic organizations or public authorities; it treats everyone fairly, always providing quality service, without discrimination. Accordingly, it will never offer its clients (or any third parties acting on their behalf) any kind of benefit, advantage or facility that might constitute a violation of the laws of Brazil, especially its anti-corruption laws.

3.12. NO CONFLICT OF INTEREST

If any client or potential client wishes to acquire services from KASZNAR LEONARDOS, the employee at KASZNAR LEONARDOS who receives the request shall perform an internal inquiry to determine if there is a potential or actual conflict of interest with any existing clients of KASZNAR LEONARDOS and, if so, he or she shall consult the Board of Directors at KASZNAR LEONARDOS, which shall then review the matter, protecting the interests of its clients and the duty of confidentiality that KASZNAR LEONARDOS has towards all of its clients.

As a result of the assessment, and depending on the situation, the Board of KASZNAR LEONARDOS may:

- Decline the service request (without having to inform the name of its other client that generated the conflict);
- Choose to assist one customer, while declining to assist the other, informing the latter of its decision and continuing to make every urgent arrangement needed to protect the latter's interests, until a new service provider is designated by it, within a reasonable term, which shall not exceed 30 (thirty) days; or
- If the new client agrees, KASZNAR LEONARDOS may ask the existing client with whom there is a conflict for permission (waiver) to assist the new client. In this case, if the existing client does not grant the waiver, the Board of KASZNAR LEONARDOS will decide whether to adopt procedure (i) or (ii) above. Exceptional cases will be handled by the Board of Directors of KASZNAR LEONARDOS considering their specificities.

3.13. OCCUPATIONAL SAFETY, HEALTH AND THE ENVIRONMENT

KASZNAR LEONARDOS shall strive to perform its activities responsibly, sustainably and conscientiously, so as to preserve the environment and its resources, ensure its employees well-being and health, and prioritize the safety of all persons comprising and interacting

within the company's corporate environment. To that end, KASZNAR LEONARDOS shall produce and maintain specific in-company programs for each area (environment, health and safety), to create awareness among the employees and implement the appropriate practices to achieve its purposes.

All forms of physical or verbal violence in the workplace, committed by or against any stakeholder, including all employees (its own and outsourced), in all positions, partners, officers and board members, and associates, whether individuals or legal entities, operating for profit or not, including (but not limited to) joint ventures, vendors, subcontractors, agents, consultants and service providers, shall be disavowed. The compliance with this norm is also included in our Policy to End Violence against Women.

3.14. DIVERSITY, EQUITY AND INCLUSION

In addition to the principle of respect for the dignity of the human individual, KASZNAR LEONARDOS shall strive to create, maintain and expand on a diverse environment, made up of people from different groups (race, color, gender, sexual orientation, religion, age, physical disability, among others), thereby ensuring the equity and inclusion of all of its workforce. To do so, KASZNAR LEONARDOS shall institute and maintain specific in-company programs and committees to address the issues of diversity, equity and inclusion, develop policies for the hiring and promotion of new talent that includes the above-mentioned diverse groups, actively participate in associations, discussion forums and other institutions addressing the issues of diversity, equity and inclusion, promote employee awareness, and firmly refrain all forms of discrimination or prejudiced conducts on the workplace.

4. INTERNAL COMPLIANCE FRAMEWORK AND SCOPE

This Ethics and Compliance Policy applies to all Collaborators (own and outsourced), without reservation, including employees, trainees, service providers, associates or partners, and any other collaborating individual, regardless of their contractual tie, whether they be individuals or legal entities, operating for profit or not, including (but not limited to) joint ventures, vendors, subcontractors, agents, consultants and service providers.

Corruption is not tolerated. So, the collaborators of KASZNAR LEONARDOS may never promise nor offer (directly or indirectly) any improper advantage (including payment of any sums) to a public agent or any person associated with a public agent, in view of obtaining undue favor. Please note that, regarding public entities, the behavior to be adopted by the employees of KASZNAR LEONARDOS must adhere to a number of specific parameters, concerning the discipline associated with public authorities and their respective relationships.

KASZNAR LEONARDOS hopes to rely on everyone's concern and commitment to this issue and the provisions thereon, and any concern, doubt, comment or complaint shall be directed to the leader of the field or to the Ethics and Compliance Committee directly, or reported through the reporting channel, set up for this purpose.

The reporting channel is set up as a suitable, safe means to centralize all reports, complaints and comments about behavior that is not in line with the established parameters, while, at the same time, preserving the integrity and identity of the individuals contributing to the exposure and investigation of misconducts. In other words, although it is preferable that the individual's identity be disclosed, to the extent that this helps conduct a more in-depth investigation, facilitating access to the appropriate information, anonymity is assured anyone who accesses the reporting channel, when the collaborator so chooses.

Within this context, KASZNAR LEONARDOS prohibits retaliation against anyone who reports a misconduct, in good faith; or against anyone who participates and contributes with the investigations. If any individual suffers retaliation or any form of harassment, the Ethics and Compliance Committee shall be informed immediately, and take the appropriate actions to investigate the incident and put a stop to said behavior, which could include the application of the corresponding penalties, as the case may be.

When in doubt about the proper application of the guidelines in this Policy, Collaborators (own and outsourced) may refer the matter to their manager and/or to the Ethics and Compliance Committee.

The Ethics and Compliance Committee will be responsible for the coordination and implementation of the parameters established in this Ethics Policy and for ensuring the due compliance with the legal provisions thereon. It shall also oversee the ethics and compliance policy in place, examine and investigate any irregularities and, where appropriate, apply the appropriate penalties.

The contents of this policy must be known and observed by all Collaborators (own and outsourced), and any failure to adhere to this policy could entail the application of the appropriate disciplinary measures.

5. GUIDELINES

5.1. GLOBAL GUIDELINES

All Collaborators (own and outsourced) shall observe, adhere to and enforce the terms and

conditions of this Ethics Policy, especially in regards to the correlated legislation. The Collaborators will be fully liable, where appropriate, administratively, criminally and civilly, for any acts performed against the public administration, of Brazil or any foreign country, or for any acts against the good in-company interpersonal dealings among KASZNAR LEONARDOS and its collaborators. The following acts constitute some, but not all, of the possible violations of the guidelines in this Policy:

- All conducts detrimental to the public administration, of Brazil or any foreign country, that is to say, conducts in violation of Brazilian or foreign public property, the principles of public administration, or against any international undertakings assumed by Brazil, as defined in art. 5 of Law No. 12.846/2013, including:
- Promising, offering or delivering, directly or indirectly, improper advantage to a public agent, or a third person associated with a public agent;
- Financing, funding, sponsoring or subsidizing in any way the performance of illegal acts as defined by law;
- Using an intermediary individual or legal entity to hide or conceal a real interest or the identity of the beneficiaries of the acts performed.
- In regards to public tenders and administrative contracts, evading, defrauding or otherwise disturbing the bidding process and its competitive nature, and fraudulently securing an undue advantage or benefit from administrative contracts, according to the provisions of articles 90 and 92 of Law No. 8.666/93, combined with Article 5, IV, of Law No. 12.846/2013.
- Harassing any employee (own or outsourced), in the workplace or outside the workplace.
- Discriminating against any person, whether or not an employee, on account of their race, color, religion, sexual orientation, ethnicity, religious beliefs, nationality, age, sex, gender, marital status, pregnancy, disability and/or cultural background. This extends to recruitment and hiring decisions, the delegation of tasks, remuneration, training and development, as well as other employment terms. Absolutely no decisions are to be made concerning KASZNAR LEONARDOS considering factors other than the ability and the qualification to do a good job and each individual's own merits.
- All Collaborators (own and outsourced) acting on behalf of KASZNAR LEONARDOS are prohibited from receiving, offering, promising, making, authorizing or delivering (directly or indirectly, through other parties) any bribe, kickback, improper advantage, payment, gift or transfer of anything of value, to any person, whether or not a Public Agent, to influence or reward an official action or decision by such person to the benefit of KASZNAR LEONARDOS.
- No Collaborator will be retaliated against or penalized for delay or loss of business resulting from his refusal to pay or receive bribes or engage in deviant conduct.
- After any contract is executed, with the Government or any Third Party Collaborators, it will be incumbent upon the manager responsible for the contract to monitor its

- activities, paying attention to any warning signs or violation of anti-corruption laws.
- If you know or have a legitimate reason to believe that any conduct banned by law or this policy has occurred, or is about to occur, that is to say, has been promised by a Third Party Collaborator on behalf of KASZNAR LEONARDOS, notify the Ethics and Compliance Committee or the “Reporting Channel” immediately.
 - When entering into new business as a result of a consolidation, merger, acquisition of any organization or asset, a detailed due diligence process shall be executed, subject to the inclusion in the purchase and sale agreement of the appropriate anti-corruption provisions, among other possible options to avoid assuming any liabilities prior to the closing of the transaction.
 - A "due diligence" process may also be executed to determine compliance with the applicable anti-corruption laws and the guidelines established in this Policy, in addition to the adherence to the Compliance policy. If any breach or irregularity is identified, it must be reported to the Ethics and Compliance Commission at KASZNAR LEONARDOS immediately, which will investigate.
 - In any case, after the termination of a contractual relationship or the conclusion of any consolidation, merger, or acquisition by KASZNAR LEONARDOS, the acquired or merged organization’s compliance with the applicable Anti-corruption Laws and its own anti-corruption policy shall be examined and the appropriate compliance measures implemented, as necessary.

5.2. GIFTS, TRAVEL AND ENTERTAINMENT EXPENSES

Without prejudice to the foregoing, KASZNAR LEONARDOS’ in-company and outsourced Collaborators are strictly forbidden from offering gifts, such as free samples, travel expenses, accommodation expenses, entertainment; or other benefits of any kind to public agents, with the intention of improperly influencing or rewarding an act or decision in favor of the interests of KASZNAR LEONARDOS or its clients. Similarly, the acceptance by any Collaborator of KASZNAR LEONARDOS of gifts or other benefits with the same intention is equally prohibited.

The distribution of any gifts or presents shall be done exceptionally, for institutional purposes only (low value, widely distributed objects, used to publicly promote KASZNAR LEONARDOS), and it must be pre-approved by the Ethics and Compliance Committee, and coordinated with the KASZNAR LEONARDOS administrative and marketing department, as long as the gifts or presents are do inconsistent with the applicable anti-corruption legislation and Ethics Policies.

5.3. COLLABORATORS

All references to Collaborators in this Policy shall be construed as applying, whenever possible, to all the Collaborators de KASZNAR LEONARDOS (own and outsourced).

KASZNAR LEONARDOS reserves the right to conduct business only with Collaborators of renowned technical qualification, a stellar reputation and integrity, and to demand that they commit to the performance parameters established in this Ethics Policy.

It is inadmissible that any Collaborator acting on behalf of KASZNAR LEONARDOS, under any circumstance, exert any form of undue influence over any person, whether or not a public agent.

The hiring of Collaborators based on the recommendation or suggestion of a public agent, even when made informally, is prohibited. The only acceptable hiring criterion is the employment candidate's own merit and technical qualification.

As of the publication date of this Ethics Policy, all contracts executed with Outsourced Collaborators must include an anti-corruption clause, and others concerning the compliance with the terms of this Policy. All contracted vendors must adhere to the terms and conditions of this Ethics Policy, according to the specific clause to be included in all contracts signed with KASZNAR LEONARDOS. KASZNAR LEONARDOS will not tolerate the practice of corruption by Collaborators acting on its behalf.

KASZNAR LEONARDOS may ask, at any time, that its Collaborators grant access to their existing Policies and any Compliance directives, as well as their accounting records (which fully and accurately reflect their financial transactions and activities), to determine their integrity, reputation and honesty, as well as their good standing, and the preservation of these qualities during the course of the activities executed and partnerships established.

5.4. PROCUREMENT

The procurement of goods and services by exerting undue influence over any person, whether or not a Public Agent, is prohibited. This analysis must be neutral and isonomic.

5.5. CONTRIBUTIONS/DONATIONS

All donations and contributions must adhere to the guidelines of this Policy, and shall not personally benefit any public agent or any person having a direct or indirect relationship with the public agent.

No contribution/donation shall be made to any individual or legal entity, whether or not a

public agent, or any institution associated therewith, in exchange for favors, even if the benefactor is a genuine charitable institution.

All contributions/donations must be pre-approved by the Ethics and Compliance Committee, KASZNAR LEONARDOS' human resources department and financial department, and they must be documented and made for legitimate philanthropic reasons, for humanitarian causes and the support of cultural or educational institutions.

All donations/contributions shall be issued a detailed proof of receipt of the charitable contribution/donation, which shall be signed by the beneficiary institution and attached to the documents reflecting KASZNAR LEONARDOS' transactions and activities.

5.6. SPONSORSHIPS

All sponsorships shall be based on partnerships or contracts formalized between KASZNAR LEONARDOS and the sponsorship recipient institutions, following a prior assessment and approval by the financial department at KASZNAR LEONARDOS and the Ethics and Compliance Committee.

5.7. POLITICAL AFFILIATIONS

Kasznar Leonardos is not associated with, and it does not support nor sponsor, any political party or political campaign.

There are no restrictions against political affiliations by the employees.

5.8. ACCURATE BOOKKEEPING AND ACCOUNTING

For the implementation of an effective anti-corruption policy, it is important that a company's activities and transactions are transparent, extensively documented and classified to reflect their nature accurately. In compliance with the material laws of Brazil, and to maintain this veracity and the transparent performance by KASZNAR LEONARDOS, it undertakes, as do all its employees, to:

- Keep detailed, accurate, correct books, records and accounts reflecting all KASZNAR LEONARDOS transactions. Attempting to conceal a payment is a serious violation.
- Ensure that all transactions/operations are fully documented, properly approved, and classified according to the correct expense description.

Under no circumstance will any false or inaccurate documents be admitted into the records

and books of KASZNAR LEONARDOS.

According to such policy, and in order to ensure its observance, KASZNAR LEONARDOS maintains internal controls that provide security and ensure that:

- all operations are approved and executed in accordance with these anti-corruption guidelines and other internal policies and standards in place at KASZNAR LEONARDOS;
- all transactions are recorded to allow for the proper control of the assets of KASZNAR LEONARDOS and enable the preparation of financial statements according to the generally accepted accounting principles or any criteria applicable to those statements;
- in case of knowledge or suspicion that any person or employee is directly or indirectly altering the books and records or otherwise attempting to conceal or disguise payments, this must be immediately reported to the individual's supervisor, to the Ethics and Compliance Committee, or directly to the reporting channel – which protects the individual's anonymity.

5.9. AUDITING

KASZNAR LEONARDOS will conduct periodic audits to assess compliance with the Anti-Corruption Laws and the guidelines established in this Ethics Policy. The audits, which shall be organized by the Ethics and Compliance Committee of KASZNAR LEONARDOS, will not be held less than once a year.

5.10. COLLABORATOR AND VENDOR UNDERTAKING

All collaborators undertake to follow the rules and provisions of this Code of Ethics and Compliance by signing an electronic term of acknowledgment and commitment.

Like the collaborators, all vendors and partner entities shall also commit to uphold a conduct that is consistent with the provisions and the spirit of this document, by signing the Term of Acknowledgment and Commitment – Code of Ethics and Compliance of Kasznar Leonardos.

5.11. AWARENESS AND TRAINING

KASZNAR LEONARDOS will maintain an awareness and training program on anti-corruption policies and the internal guidelines of KASZNAR LEONARDOS, directed to its employees, consisting of lectures, courses and other appropriate instruments. The Ethics and Compliance Committee will organize and promote this training, to keep the firm's employees current and compliant with said policies and the applicable legislation, which may be delivered by any

means, including videoconferencing or online platforms.

5.12. WARNING SIGNS

To ensure compliance with the Anti-Corruption Laws, the Collaborators (own and outsourced) must pay attention to any warning signs indicating that undue benefits or payments might be taking place. Warning signs are not necessarily proof of corruption, nor do they automatically disqualify Outside Collaborators representing KASZNAR LEONARDOS. However, they do raise suspicions that must be investigated to assure those signs do not indicate an actual violation of the Anti-Corruption Laws or this policy. Please note that the investigation will be conducted and duly documented by the Ethics and Compliance Committee, while at the same time it shall be conducted confidentially, so as not to inconvenience the persons involved or harm the investigation to be conducted.

The Collaborators (own and outsourced) of KASZNAR LEONARDOS shall pay special attention to the following warning signs concerning any operation involving payments or benefits to a third party, whether or not a Public Agent:

- cases where the third party has a reputation on the market for involvement, albeit indirectly, in corruption, unethical or potentially illegal acts;
- cases where the third party requests an excessive commission, to be paid in cash or otherwise abnormally;
- cases where the third party is controlled by a Public Agent or has a close relationship to the Government;
- cases where the third party is recommended by a Public Agent;
- cases where the third party provides or requests an invoice or other questionable documents;
- cases where the third party refuses or attempts to prevent the inclusion of anti-corruption provisions in the written contract;
- cases where the third party proposes a financial transaction that deviates from the commercial practices usually adopted for the type of operation/business to be executed;
- cases involving a donation to a charity at the request of a Public Agent, in exchange for a government action.

Please note that this is not an exhaustive list, but merely examples to facilitate the understanding of situations potentially representing aggravated risk. Additionally, the indications may vary depending on the type of operation, the request for payment and/or benefit, as well as the geographic location. If any warning sign is identified, it must be reported to the Ethics and Compliance Committee or directly to the reporting channel immediately.

5.13. VIOLATIONS AND SANCTIONS APPLICABLE

All Collaborators (own and outsourced) are obligated to report any violation or suspected violation of the parameters and guidelines established in this Ethics and Compliance Policy and/or set out in the applicable legislation. Reports of violations and suspected violations, whether made anonymously or otherwise, may be presented directly to the Ethics and Compliance Committee or to the Reporting Channel. Whether or not the reports are made anonymously, KASZNAR LEONARDOS will take actions to ensure, to the extent permitted by the applicable laws, that the confidentiality of any report made is protected. KASZNAR LEONARDOS will not allow nor tolerate any form of retaliation against any person who makes, in good faith, a report or complaint of violation of the guidelines in this Ethics and Compliance Policy or the anti-corruption laws.

Any Collaborators who engage in retaliation will be subject to disciplinary action, up to and including termination of employment. Any violation of the guidelines in this Ethics and Compliance Policy and the related legislation may result in severe civil and criminal penalties for KASZNAR LEONARDOS and the Collaborators involved; and it would authorize KASZNAR LEONARDOS to apply the appropriate penalties against its Collaborators, which shall be proportionate to the deviation and its severity.

Fines and other penalties imposed upon individuals for violations resulting from their personal conduct, which are unrelated to the activities developed in connection with KASZNAR LEONARDOS, or activities that were not authorized by

the latter, will not be borne by KASZNAR LEONARDOS; including any monies to be surrendered by any individuals, which correspond to earnings from illegal acts of corruption. The same applies to legal entities that engage in misconducts.

Any violation of human rights identified or reported by Kasznar Leonardos, either internally or by a party outside the office, is subject to the penalties stipulated in with current laws of Brazil.

KASZNAR LEONARDOS expresses, under this document, its full commitment and determination to remain in due compliance with an ethical performance and the guidelines established in the applicable legislation, specifically the Anti-Corruption Laws, with practices that protect its interests and ensure its proper performance, in addition to due diligence and external auditing processes, training programs, inclusion of contractual provisions to ensure compliance with this Ethics and Compliance Policy in all contracts executed with Outsourced Collaborators, and the follow-up, internal control and careful monitoring of KASZNAR LEONARDOS' activities, to prevent the occurrence of deviant conducts; or, if they do occur,

to ensure that they will be immediately terminated.

6. FINAL PROVISIONS

This Policy supersedes any prior provision on the matter by KASZNAR LEONARDOS to the extent that it is inconsistent with this document. Whenever necessary, the Ethics and Compliance Committee shall amend this Policy, ensuring that the amendments are advertised and explained as appropriate.

The foregoing notwithstanding, every year, a detailed review of this document will be included as an ordinary item on the shareholders' meeting agenda, which may approve changes. All Collaborators shall be informed of the conduct guidelines in this Ethics and Compliance Policy, which will also be available to all collaborators on the KASZNAR LEONARDOS intranet.

In addition, periodic training will be held and its terms updated, based on the latest anti-corruption practices and the applicable legislation. It will be incumbent upon the Ethics and Compliance Committee to clarify any doubts and provide guidance, and to investigate any reports of violation of this Policy, and to apply the appropriate penalties upon the confirmation of any deviant conduct.

This document shall be signed by all collaborators, present and future. The Portuguese language version of this document shall prevail.

Kasznar Leonardos

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