

COGNITTIV DO BRASIL LTDA

CODE OF CONDUCT

Version 1.0/2024

CONTROL SHEET

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Dear employees, partners, and stakeholders,

We are pleased to present the **COGNITTIV Code of Conduct**. This document reflects our core values and establishes the ethical standards that must guide our daily actions.

Integrity is the non-negotiable foundation of everything we do at COGNITTIV. We expect each of you to not only understand this Code but also apply it in all your professional interactions and decisions.

Our commitment to ethics, respect, social responsibility, and sustainability is unwavering. We rely on you to keep these principles alive in our organizational culture.

Remember: the reputation of COGNITTIV is in each of our hands. Together, we can build a company that we can all be proud of.

José Baldassim – CEO

1. DEFINITIONS

- For the purposes of this Code of Conduct, words with capital initials, whether in feminine or masculine form, singular or plural, shall have the definitions established herein:
- **COGNITTIV DO BRASIL LTDA** referred to solely as "**COGNITTIV.**"
- "Code" refers to this Code of Conduct.
- "Stakeholders" refers to partners, directors, managers, employees, interns, contractors, apprentices, clients, partners, and other individuals interacting with the company.
- "Partners" refers to business partners, service providers, and third parties linked to business activities.
- "Clients" refers to individuals or entities acquiring or contracting **COGNITTIV's** services.
- "Counterparties" refers to parties involved in business relationships where **COGNITTIV** is a participant or interested third party.
- "CEO" refers to the Chief Executive Officer of **COGNITTIV.**
- "Conflict of Interest" refers to situations that generate a conflict between the private interests of Stakeholders, Suppliers, and Partners and those of **COGNITTIV**, including its Clients and Investors.

2. SCOPE

This Code applies to all Stakeholders, who must be aware of these standards and apply them daily in interactions with Clients and among themselves.

The Code must be observed by all Stakeholders when: (i) performing their professional duties, (ii) representing **COGNITTIV** before third parties, and/or (iii) serving Clients. Without prejudice to other scenarios, this Code will apply whenever Stakeholders interact among themselves, with Clients, or with Counterparties.

3. CORPORATE VALUES AND PRINCIPLES

Through this Code of Conduct, **COGNITTIV** establishes the demands and expectations for its Stakeholders, defining acceptable and unacceptable principles, standards, and behaviors to promote a respectful and transparent institutional environment.

This Code aims to align **COGNITTIV's** expectations regarding its societal and business positioning. While it does not exhaustively cover all aspects of the business, it seeks to provide ethical principles as a guiding framework for relationships with **COGNITTIV**, reinforcing foundational values and setting evaluation standards for Stakeholders' behaviors and practices.

For **COGNITTIV**, integrity is non-negotiable. It is the cornerstone of the actions of each Stakeholder individually.

The values guiding this Code of Conduct are:

- **Initiative and Proactivity:** We address problems that no one else has solved. We go beyond conventional approaches. Be the driver of change, don't wait to be asked. We identify challenges as opportunities for learning and growth, implementing solutions with confidence and determination.
- **Growth and Meritocracy:** We drive the growth of the company and individuals with a champion's mindset. We expand horizons, refine skills, and reward those who pursue excellence.
- **Focus on People:** Everything we do aims to protect and value individuals; they are the center of our mission.
- **We use the power of science to guide decisions.** Our passion for technology drives our commitment to creating impactful solutions.
- **Ethics and Integrity:** Always act transparently, honestly, and responsibly in all operations and relationships.
- **Commitment to Financial Results:** Every financial achievement strengthens our ability to innovate and protect lives. Solid results ensure our independence and sustain our mission.

4. CORPORATE CONDUCT – GENERAL RULES

4.1. BEHAVIORS OF THE BOARD MEMBERS AND STAKEHOLDERS

All members, from the Board to **COGNITTIV's Stakeholders**, must act with integrity, complying with the provisions of this Code, including:

- Performing their duties in good faith, transparency, diligence, and loyalty toward Clients.
- Not conducting reverse engineering on encrypted information, regardless of purpose.
- Reporting any conflicts of interest to the Board.
- Refraining from participating in decisions, negotiations, or mediations that involve personal interests conflicting with **COGNITTIV's** interests.
- Avoiding actions that link political or social interests to those of **COGNITTIV**.
- Abstaining from contact or service provision with Clients and/or Partners engaging in proven illicit activities.
- Respecting the virtual workspace, adhering to **COGNITTIV's** Conduct and Culture standards.
- Avoiding making or disseminating criticisms that harm the reputation or image of **COGNITTIV** and its *Stakeholders*.
- Avoiding behaviors that constitute prejudice, discrimination, harassment, coercion, or disrespect toward individuals or their positions.
- Not compelling Clients into business agreements or conditions without their express consent.
- Maintaining integrity and respect on personal social media platforms, aligning with **COGNITTIV's** values and respecting Clients' and Partners' rights.

4.2. DATA PROTECTION AND CONFIDENTIALITY

Access to any type of data (including, but not limited to, Stakeholder data) is permitted only when necessary, in compliance with local data protection laws, including but not limited to purpose limitation, necessity, data minimization, transparency, and processing in accordance with applicable legislation. Therefore, Stakeholders may only access the data required for performing their duties and tasks, always adhering to restrictions on specific purposes.

Confidential information refers to all information that Stakeholders may access in the course of their duties at **COGNITTIV** and that is not proven to be public knowledge. Stakeholders must maintain the confidentiality of any internal or confidential information.

The obligation to preserve confidential and internal information remains valid even after the relationship between the Stakeholder and **COGNITTIV** ends, for up to three (3) years, unless a specific contractual clause between the parties states otherwise.

Stakeholders may not use confidential or internal information for personal gain. They are also prohibited from sharing such information with third parties, including family members, relatives, and friends, or even with other Stakeholders who do not need this information to perform their tasks.

The disclosure of confidential information to external individuals is subject to prior approval by the Management.

4.3. CONFLICT OF INTEREST

A Conflict of Interest arises when an individual or entity prioritizes personal or private gain over following an impartial organizational procedure, upholding and promoting the rights and duties of the organization.

To mitigate the risks of Conflict of Interest, **COGNITTIV** applies the following principles:

- Act ethically, honestly, and transparently, and guide actions toward the common good of **COGNITTIV** and the Client, refraining from influencing others involved, engaging in activities incompatible with their role, negotiating with third parties interested in public agent decisions, among others.
- Refrain from participating in independent activities that directly or indirectly compete with **COGNITTIV** unless otherwise stipulated in a contract.

- Inform the Compliance Department about any other activities performed, so they can assess potential conflicts or risks, including reputational risks, to **COGNITTIV**.
- The hiring of Suppliers and Business Partners must always be conducted transparently, documented, and in the most beneficial manner for **COGNITTIV**.
- *Stakeholders* with any conflict of interest concerning a Supplier must immediately inform the Management and refrain from participating in the hiring, payment, disputes, or evaluation of that Supplier.

4.4. DISCRIMINATION AND HARASSMENT

COGNITTIV does not tolerate any form of discrimination or acts that violate human dignity among its *Stakeholders*.

Likewise, any type of harassment—regardless of hierarchical level or other conditions—is unacceptable, including moral, sexual, economic harassment, or threats among Stakeholders.

Specific issues related to this topic are detailed in **COGNITTIV**'s Anti-Harassment and Anti-Discrimination Policy, which can be consulted through the link provided on **COGNITTIV**'s website.

4.5. CORRUPTION AND BRIBERY

Corruption is defined as any act involving the promise, offer, or delivery, directly or indirectly, of any undue advantage to a public agent to obtain a benefit. For internal investigation purposes, cases of undue advantages (offering or receiving) involving third parties—whether public officials or from the private sector—will be treated as corruption. COGNITTIV has zero tolerance for corruption.

Stakeholders or Partners of **COGNITTIV**, regardless of their hierarchical level, must act diligently, ethically, and responsibly, prioritizing transparency and honesty in their conduct.

Stakeholders and Partners of **COGNITTIV** are prohibited from: promising, offering, or giving, directly or indirectly, undue advantages to public agents or related third parties.; financing, funding, sponsoring, or in any way subsidizing the practice of illicit acts under the Anti-Corruption Law (Law No. 12,846/2013 Using intermediaries, either individuals or entities, to conceal or disguise their real interests or the identity of beneficiaries of the acts performed.

Additionally, it is strictly forbidden and punishable by **COGNITTIV** and competent authorities to participate in, or act as an accomplice or co-perpetrator in operations aiming to conceal or disguise the nature, origin, location, disposition, movement, or ownership of assets, rights, and values derived directly or indirectly from a criminal offense, as stipulated by Law No. 12,846/2013 (Anti-Corruption Law). Similarly, it is forbidden to aid the financing of individuals, groups, associations, entities, or organizations engaged in criminal activities or acts of terrorism, as outlined in Law No. 13,260/2016 (Anti-Terrorism Law).

4.6. GIFTS, PRESENTS, AND ENTERTAINMENT

- **Gifts:** Any material item with no market value, or with a low value, featuring the company logo, intended for commercial marketing, and of a general nature, not exclusively targeting a specific person.
- **Presents:** Any material item offered, given, or promised by or to an employee that does not qualify as a gift and has commercial value.
- **Entertainment:** Items intended to entertain the recipient, such as tickets to shows, theater performances, movies, and other events, whether or not sponsored or for profit.

Employees must politely refuse any gift, present, or entertainment that might, even potentially, influence their professional decision-making or favor business or third parties.

COGNITTIV employees may only accept, give, offer, or promise gifts or presents up to R\$250.00 (two hundred and fifty reais). Any gift or present exceeding this description must receive prior approval from the Management.

Accepting presents from individuals, companies, or entities with an interest in a decision or business involving **COGNITTIV** is prohibited.

Unauthorized gifts or presents must be donated. Donations may be made to a recognized public utility or philanthropic organization.

COGNITTIV employees may offer entertainment invitations only for events in which **COGNITTIV** participates, sponsors, or supports.

5. REPORTING, INVESTIGATION, AND PENALTIES

5.1. REPORTING

If any *Stakeholder* feels affected or suffers any type of harassment or discrimination, as well as witnesses any such actions performed by anyone linked to **COGNITTIV**, whether at its headquarters or another service location, they must report it through the **COGNITTIV** Reporting Channel: etica@cognittiv.com .

The Communication and Reporting Channel aims to allow Stakeholders to report any violation of the provisions in this Code for an internal investigation to be carried out.

COGNITTIV commits to maintaining the confidentiality of the identity of those who report or participate in investigations into violations of the Code. In cases of doubt regarding the policies and practices of this instrument, the employee should contact their immediate supervisor, with identification being optional.

COGNITTIV designates an organizational component responsible for receiving and forwarding the communication and/or report, involving the relevant areas to address the situation depending on the case. Each organizational component must submit a semiannual report containing:

- The number of communications received.
- The nature of the communications.
- Competent areas for addressing the situation.
- Treatment timeframe.
- Measures adopted by **COGNITTIV**.

It is noteworthy that the reports must be approved by the **COGNITTIV** Board of Directors, kept on record, and available to regulatory agencies for a minimum period of two (2) years from the date of approval.

The **COGNITTIV** Board of Directors is fully committed to impartiality in its actions, always basing its decisions on technical and fair criteria, without pressuring or coercing subordinates in any situation. It must ensure that its team is familiar with and applies the precepts of the Code while serving as an example of conduct for other employees.

5.2. INVESTIGATION AND APPLICABLE PENALTIES

In the event of a violation of this Code of Conduct, the Board of Directors will adopt the following procedures:

- If an employee violates this Code or current legislation, they may receive a warning (verbal or written), suspension, or termination of the contract.
- The aggrieved party, including **COGNITTIV**, may take extrajudicial and judicial measures deemed necessary to seek compensation for any material and moral damages suffered.

In the case of a violation of this Code by any Stakeholder with a Service Contract, Partnership, or any other nature, **COGNITTIV** may opt for the motivated termination of the contract binding them, reserving the right to take appropriate judicial and extrajudicial measures to seek compensation for any material or moral damages suffered. Additionally, in cases where Stakeholders, as individuals, are victims of harassment, discrimination, or any act harming their dignity, they may likewise seek applicable indemnities and sanctions from the competent authority.

6. GENERAL PROVISIONS

This Code of Conduct reflects **COGNITTIV's** Values and Principles, demonstrating its commitment to professionalism and transparency.

Stakeholders will have access to a digital copy of this Manual for consultation at any time.

The **COGNITTIV** Code of Conduct will be updated whenever relevant legislative or regulatory changes are identified by the Board of Directors, with **COGNITTIV** being responsible for notifying all *Stakeholders* of updates and remaining current to prevent any weakening of the Code.

