

COMPLIANCE POLICY

Version 1.0/2024

CONTROL SHEET

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1. PURPOSE

This Policy aims to guide all departments of **COGNITTIV DO BRASIL LTDA ("COGNITTIV")**, especially the Compliance Department, through guidelines, principles, and responsibilities that must be observed in their activities to comply with the Compliance Program established by **COGNITTIV**.

It also aims to publicize **COGNITTIV**'s commitment to Compliance and disseminate its practice across all levels of the company, highlighting the importance of understanding and adhering to legal and regulatory determinations to promote corporate social responsibility and mitigate corporate risks.

2. SCOPE

This Policy applies to all *Stakeholders* of the company, i.e., everyone directly or indirectly involved in **COGNITTIV**'s operations.

3. DEFINITIONS

- **COMPLIANCE:** Derived from the English verb "to comply," meaning the duty to comply, i.e., to be in conformity with and enforce laws, decrees, regulations, and instructions applicable to the Institution's activities. Non-compliance may result in sanctions, financial losses, reputational damage, and socio-environmental consequences.
- **INTERNAL NORMATIVE STRUCTURE:** Norms issued by the Institution that guide the interaction of its *Stakeholders* with its values, strategies, guidelines, and procedures defined for the development of its activities and business operations.
- **COMPLIANCE PROGRAM:** A set of Policies, Manuals, and procedures aimed at aligning the Institution with prevailing legal and internal regulations.

4. GUIDELINES

The following principles and guidelines steer Compliance activities:

- Support from Senior Management, namely the Board of Directors of **COGNITTIV**, in promoting a viable Compliance Program founded on ethics and applied uniformly to all Stakeholders.

- Monitoring changes in the regulatory environment, enabling relevant areas to adhere to legal requirements.
- Ensuring compliance with norms issued by regulatory bodies and **COGNITTIV's** internal normative structure, emphasizing the importance of understanding obligations and each employee's role in fulfilling them.
- Acting independently and autonomously to ensure impartiality in all operations.
- Providing guidance and support in risk analysis and the definition, implementation, and monitoring of risk elimination/mitigation actions and non-compliance corrections or improvements identified within the Compliance Program.
- Periodic review and updating of Policies, Manuals, and procedures to enhance the prevention, detection, and response to violations.
- Maintaining engagement with Regulatory Bodies to facilitate information sharing and ensure timely execution of institutional requirements.
- Reporting compliance-related information to foster transparency in the corporate environment.

5. PILLARS OF THE COMPLIANCE PROGRAM

The following pillars of **COGNITTIV's** Compliance Program must always be respected and promoted:

- **SENIOR MANAGEMENT COMMITMENT:** The Board of **COGNITTIV** provides full support for the structuring and maintenance of the Compliance Program. Board members must act in accordance with Policies, Manuals, procedures, laws, and regulations, providing necessary resources for the Department's activities.
- **RISK ASSESSMENT:** The Compliance Program is based on analyzing risks inherent to operations, aiming to identify, assess, and classify them by considering their likelihood and impact.
- **POLICY, MANUAL, AND PROCEDURE DEFINITION:** Based on risk assessments, Policies, Manuals, and procedures are created and/or updated to ensure the effectiveness of the Compliance Program.

- **COMMUNICATION AND TRAINING:** All **COGNITTIV** employees must receive Compliance training and be informed about the existence of Policies, Manuals, procedures, and regulations on the subject.
- **PARTNER AND SUPPLIER ENGAGEMENT:** Partner and supplier agreements must be transparent, with all due diligence information stored according to specific Manuals.
- **OPERATION MONITORING:** Employee activities must be monitored by the Compliance Department to ensure adherence to Policies, Manuals, and procedures. The department is also responsible for overseeing customer operations.
- **INVESTIGATION AND CONSEQUENCES:** Suspicions of illicit acts must be investigated internally per specific Policies, Manuals, and procedures.
- **CONTINUOUS IMPROVEMENT:** **COGNITTIV** strives for constant evolution, ensuring the Compliance Program is updated in response to environmental changes or legislative updates, subject to Board approval.

6. RESPONSABILIDADES

The Compliance Department of **COGNITTIV** is responsible for:

- Conducting business practices aligned with regulatory body norms and **COGNITTIV's** internal normative structure.
- Structuring, implementing, and disseminating Policies, Manuals, and procedures among administrators, employees, interns, consultants, and service providers, monitoring adherence and coordinating the development and updating of mandatory periodic training.
- Assisting business units in analyzing structures, products, and services to align them with regulatory norms and internal policies.
- Conducting periodic tests and/or audits to verify the effectiveness of the Compliance Program.
- Monitoring action plans to address any non-compliant behavior or acts against applicable norms.
- Reporting acts constituting administrative, civil, or criminal offenses to the Board.

- Producing periodic reports with results of regulatory body demand monitoring, submitted to the Board.
- Providing periodic Compliance training to **COGNITTIV** members.

7. REPORT CHANNEL

The **COGNITTIV** Report Channel is available at etica@cognittiv.com, as outlined in the company's Code of Conduct. This channel serves as an open communication line for all Stakeholders and is an important tool for reporting conduct misaligned with **COGNITTIV's** Compliance Program and applicable regulations. Anonymous reporting is allowed.

8. APPROVAL AND EFFECTIVENESS

This Policy was approved by the Board members and took effect upon its publication.

Additionally, this Policy is valid indefinitely, subject to replacement only by an updated version.

9. VERSION HISTORY

VERSION	DATE OF APPROVAL	DESCRIPTION
1.0	11/2024.	First version of COGNITTIV's Compliance Policy.