

With corporate commitment and responsibility, Belago's primary goal is to build trust with all employees and partners, clients, government entities, and the community. This commitment is primarily expressed through our Code of Ethics, which is designed, structured, and repeatedly reviewed in accordance with standards that reflect our culture, mission, and values. The objective is to foster a culture of integrity, sustainability, honesty, transparency, and ethical conduct. Furthermore, Belago's integrity and compliance program was developed in full compliance with the legal framework and guided by corporate ethics. It must be interpreted by all professionals engaged with the company, ensuring the fulfillment of its institutional mission.

MISSION

Belago Group was founded in 2015 with the mission of integrating solutions, people, and businesses to provide the best in technology. Our mission is to connect highly skilled professionals with sophisticated technologies. Currently, the group operates across four continents and integrates advanced and disruptive technologies such as artificial intelligence, always maintaining a commitment to respect and professionalism towards clients.

VISION

Belago Group's mission is directed towards serving clients with maximum quality and efficiency, becoming the leading company in promoting innovative practices for the best development of society and the relationship between professionals and technology.

VALUES

Our values are linked to professionalism, always aiming for integrity in professional performance, based on responsibility and fulfilling commitments.

We also emphasize human dignity and respect for people, affirming citizenship and respecting both the physical and mental space of each individual so that everyone feels comfortable and safe in our events. Finally, integrity stands out, as the company maintains coherence between its values and practices, rejecting any form of fraud or illegality.

COMMITMENT OF SENIOR MANAGEMENT

This program is designed and structured by the CEO in conjunction with the Compliance Officer, who are fully committed to the effective implementation and enforcement of the conduct standards outlined here.



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Av. Doutor Victor do Amaral, 588, SL 33
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COMPLIANCE OFFICER

The Compliance Officer has full autonomy in implementing and overseeing the program.

1. General Principles

This Code of Ethics encompasses the main ethical and moral guidelines that should guide the company's internal, business, and governmental relationships. It reflects our commitment to achieving our objectives with ethics and transparency, fostering internal and external relationships based on principles of integrity. The values contained in this Code must be communicated and adopted by all our employees or partners, whether they are suppliers or service providers.

2. Compliance with Laws and Regulations

The company must comply with all applicable laws, regulations, and standards in all jurisdictions where it operates. This includes, but is not limited to:

- Human rights
- Labor rights
- Health and safety
- Environmental regulations
- Tax, fiscal, and anti-corruption legislation

3. Human Rights and Labor Rights

The company must respect human rights and labor rights for all employees. Specific expectations include:

- Prohibition of child labor: No form of child labor is permitted.
- Prohibition of forced labor: Forced or compulsory labor is not allowed.
- Freedom of association: Workers must have the right to freely associate, form unions, and engage in collective bargaining.
- Non-discrimination: Any form of discrimination based on race, color, age, gender, sexual orientation, ethnicity, disability, religion, political affiliation, or marital status is strictly prohibited.
- Work environment: A respectful, safe, and inclusive work environment must be maintained, free from discrimination, harassment, and violence.
- Women's Rights: The company is committed to promoting gender equality,

recognizing and respecting women's rights in all areas of operation, in line with the principles of equity, respect, and inclusion.

- **Diversity, Equity, and Inclusion:** The company is committed to fostering diversity, equity, and inclusion across all its operations, recognizing and respecting the different identities, backgrounds, and experiences of its employees.
- **Rights of Minorities and Indigenous Peoples:** Belago recognizes and respects the rights of ethnic and cultural minorities, as well as indigenous peoples in all areas where it operates. The company is committed to promoting and protecting these rights and will work to prevent any form of discrimination or marginalization.

4. Health and Safety

The company must provide a safe and healthy work environment, implementing preventive measures to reduce the risk of accidents, injuries, and occupational illnesses. This includes ensuring adequate conditions that promote the health and well-being of all employees.

5. Environmental Responsibility

Belago operates in an environmentally responsible and sustainable manner, following these guidelines:

- **Environmental compliance:** Strict adherence to all environmental laws and regulations.
- **Reduction of environmental impact:** Implementation of practices to minimize negative environmental impact, including proper waste management, efficient use of natural resources, emissions reduction, and decarbonization.
- **Use of renewable energy and energy efficiency:** Promoting energy efficiency in all feasible operations and encouraging the use of renewable energy sources to contribute to sustainability and carbon footprint reduction.
- **Water management and soil quality:** Implementation of best practices in water management, soil pollution control, and sustainable resource management.

6. Business Integrity

The company must conduct business with integrity and transparency, ensuring:

- **Anti-corruption:** Prohibition of all forms of corruption, bribery, extortion, or any illegal practices. BELAGO allows the acceptance of institutional gifts, provided they are of low value and do not influence or appear to influence business decisions. Gifts received must not exceed R\$ 100.00 (one hundred reais). Any offer exceeding this amount must be refused and reported to the Compliance Officer.

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- **Conflicts of interest:** Avoidance of situations that may create conflicts of interest, which must be immediately reported to the Compliance Officer.
- **Fair competition:** Business practices must always promote fair competition, prohibiting anti-competitive behaviors such as cartels, fraud, or market manipulation.

7. Sustainability and Social Responsibility

The company must demonstrate commitment to sustainable practices and social responsibility in all its operations. Sustainability requirements include:

- **Fair wages and benefits:** Providing fair wages in accordance with local laws and ensuring benefits that promote employees' well-being.
- **Work hours:** Respecting legal work hours, including adequate rest and vacation periods.
- **Ethical recruitment:** Conducting fair and transparent recruitment processes without exploitation or harmful labor practices.
- **Freedom of association and collective bargaining:** Ensuring that employees have the right to freely associate, form unions, and engage in collective bargaining without intimidation, retaliation, or discrimination.
- **Use of security forces:** Any use of public or private security forces must strictly respect human rights, ensuring no abuse of power, intimidation, or violence against workers or stakeholders.
- **Data protection and security:** Implementing robust policies and practices to protect personal and sensitive data of employees and partners, ensuring compliance with applicable regulations.
- **Financial responsibility:** Ensuring financial records are transparent and complete to uphold the integrity of financial information.
- **Disclosure of information:** Promoting transparency by clearly and accessibly disclosing relevant information to stakeholders and the interested public.
- **Prevention of counterfeit products:** Prohibiting the use of counterfeit products, materials, or parts to ensure authenticity and quality in all internal and external operations.
- **Intellectual property:** Respecting and protecting intellectual property rights in compliance with applicable laws.
- **Export controls and economic sanctions:** Ensuring that all business transactions comply with applicable export control laws and economic sanctions.
- **Reduction of greenhouse gas emissions and carbon footprint:** Committing to continuously reducing emissions through sustainable practices and technologies.
- **Waste reduction, reuse, and recycling:** Implementing measures to minimize waste and maximize material reuse and recycling.

- **Sustainable Resource Management:** Adopt practices that ensure the sustainable use of natural resources, minimizing waste and environmental degradation, and promoting practices that favor preservation and efficiency in resource use.
- **Waste Reduction:** Adopt measures to reduce the waste generated in its operations, prioritizing minimization and proper disposal, with a focus on sustainability.
- **Reuse and Recycling:** Promote the reuse and recycling of materials, aiming to maximize the efficiency of resources used and turning the waste generated in operations into recyclable materials.
- **Rights to Land, Forest, Water, and Forced Displacement:** Respect the rights to land, forest, and water of local communities, ensuring that its operations do not result in territorial rights violations. The use of land and natural resources should be ethical and sustainable, respecting local and international laws.
- **Renewable Energy:** Prioritize the use of renewable energy in its operations, implementing technologies and practices that favor the transition to clean and sustainable energy sources. Clear goals for increasing the use of renewable energy should be set, aiming to reduce environmental impact and promote a low-carbon future.
- **Water Quality, Consumption, and Management:** Manage water use efficiently and sustainably, ensuring the quality of water resources used and minimizing waste. Practices should be implemented to ensure conscious water use and its reuse whenever possible, in compliance with environmental standards.
- **Air Quality:** Adopt effective measures to reduce atmospheric emissions of pollutants, ensuring air quality in the areas where operations take place. This includes implementing technologies to minimize harmful emissions and continuously monitoring air quality standards.
- **Responsible Chemical Management:** Ensure the proper and safe management of chemicals used in operations. Strict policies should be implemented for the storage, handling, and disposal of chemicals to avoid environmental contamination and undue exposure of workers and communities.
- **Animal Welfare:** Deal with animals in its operations, ensuring respect and protection of animal welfare, strictly following applicable ethical and legal standards. Practices promoting the dignified treatment of animals and the prevention of mistreatment should be adopted throughout the supply chain.
- **Biodiversity, Land Use, and Deforestation:** Take proactive measures to protect and promote biodiversity, avoiding practices that result in illegal deforestation or environmental degradation. Land use should be done responsibly, with the goal of preserving natural habitats and promoting the restoration of degraded ecosystems.
 - **Soil Quality:** Adopt practices that ensure the preservation of soil quality, minimizing the use of substances that could harm its fertility or cause erosion. Soil conservation techniques should be applied to prevent degradation and promote long-term sustainability.
- **Noise Emissions:** Adopt measures to control and reduce noise emissions from operations to minimize the impact on local communities and the environment. This

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includes continuous monitoring of noise levels and the implementation of technologies that contribute to reducing noise pollution.

8. Complaints Procedure and Whistleblowing Channel

In order to ensure an ethical and transparent environment, Belago establishes a detailed Complaints Procedure, as described below:

- **Whistleblowing Channel:** Complaints can be sent to the email address: denuncia@belago.com . We also provide an **ANONYMOUS WHISTLEBLOWING CHANNEL** on the website www.belago.com .
- **Responsibility for the Complaints Procedure:** The procedure will be conducted by Compliance Officer Mayra Heler. The responsible person is impartial, independent, and free from direct interests in the reported cases, ensuring fairness and confidentiality.
- **Written Rules and Procedure Steps:** The procedure's rules are documented, describing all the steps for forwarding and resolving complaints. The steps include:
 - Receipt Confirmation: The complainant will receive a confirmation receipt when reporting the complaint.
 - Inform the CEO immediately about the complaint.
 - Preliminary Investigation: To be carried out within 7 working days after confirmation.
 - Analysis and Resolution: Conclusion of the case within 30 working days, unless justified exceptions apply.
- **Availability of Rules:** The procedure rules are publicly available in the relevant local languages in all countries where Belago operates.
- **Confidentiality and Protection of the Whistleblower:** The whistleblower's identity will remain confidential throughout the process. The company is committed to non-retaliation against whistleblowers acting in good faith, even in cases of anonymous complaints.
- **Consulting the Whistleblower:** During the resolution process, if the whistleblower has identified themselves, they may be consulted on proposed measures and have the opportunity to provide additional information.
- **Procedure Evaluation:** The effectiveness of the complaints procedure will be evaluated periodically, at least once every 12 months, or ad hoc as necessary.
- **Anonymous Complaints:** Belago accepts and handles anonymous complaints, ensuring that these are investigated with the same rigor.

9. Monitoring and Compliance

Belago reserves the right to monitor compliance with this Code of Ethics and Conduct through training, assessments, and information requests.

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10. Standards for the Supply Chain

For "Level 1" suppliers, it is essential to transmit the standards established in this Code of Conduct to their own suppliers, ensuring that their operations are aligned with the sustainability, social responsibility, and integrity guidelines. This includes:

Definition and Implementation of Similar Standards: Level 1 suppliers must develop and implement similar standards for their own suppliers, ensuring compliance with all the requirements listed in this Code.

Mandatory Requirements for Transmitting Standards: Ensure that the standards are communicated and implemented throughout the supply chain, promoting a culture of responsibility and sustainability.

11. Responsibility and Reporting

The company is responsible for ensuring compliance with this policy and reporting our performance concerning these principles. We conduct regular audits and are open to review and stakeholder engagement to improve our operations. This policy must be communicated to all employees and relevant stakeholders. It demonstrates our commitment to human rights, social justice, and respect for labor principles.

12. General Conditions

This Code does not cover all possible ethical issues related to business activity and does not restrict any coercive measures for conduct that offends common sense, ethics, and morality. This Code of Conduct is effective from its disclosure and has no set end date, but it should be reviewed periodically.

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CEO – Belago Technologies Informática Ltda

Notes: This Code of Ethics and Conduct is a public document and is available to all stakeholders. The objectives will be monitored and reviewed periodically by the Management of Belago Technologies.

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