



Code of Ethics and Conduct



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CEO Statement

Our mission is based on the improvement of our warehousing best practices, with massive investments focused on integration solutions for distribution and logistics with our structure and partners, because here at AGESBEC we believe in Commutative Property, that is, changing the order of the operands does not change the result, bringing a level of international competitiveness to Brazil and to companies operating in the national territory, in order to attract investments and promote trade with security, transparency and recurrence necessary for the flow of capital and maintenance of Brazil's credibility as an International Consumer and Provider.

We reaffirm our Immutable Clause by the commitment based on Three fundamental values, being family, loyalty (whatever the situation) and transparency. We value the balance of these three pillars, provided that everyone who is part of the structure does not give up having them for the same value, with resilience and combativity in maintaining our deliveries, social commitment and professional ethics, with respect to human beings and the environment, to be worthy of our past and legacy desired by our predecessors. May the new signees who with me will be responsible for the future of this company, in the near future, be proud of these steps and long journey, delivering to the next generations with gratitude, all love, care and diligence, in the same way that with gratitude we received.

I count on each of you to reaffirm your commitment to the ethics, loyalty and transparency,

Ricardo Drago
Chief Executive Officer

Agesbec's Code of Ethics and Conduct

Ethics Committee Statement

Ethical and upright conduct is the basis of all our actions, and this Code of Conduct expresses our core principles and defines the meaning of integrity. But it is not expected, with it, to cover all everyday situations, so when in doubt, ask!

As a representative of the Ethics Committee, I, Cristina Drago, state that our role as part of this organization is to disseminate knowledge and acculturation of ethical principles and values to all employees, especially regarding this Code of Ethics and Conduct, as well as our policies, work instructions and procedures, which are available on the website: www.agesbec.com.br, in addition to being available on the AGESBEC intranet.

All AGESBEC leaders have the duty to ensure compliance, transmit their content to their employees, and serve as an example for the entire company. We (AGESBEC leadership) are multiplier agents.

The requirements of this Code shall be fulfilled by all indiscriminately. If you identify, suspect or become aware of deviations or immediately the relevant channels, which will arrange for the investigation of the reported facts:

violations relating to any of its requirements, you must inform

e-mail: denuncia@agesbec.com.br

www.contatoseguro.com.br/agesbec

If proven, they will be assessed by AGESBEC's Ethics Committee and will have, as a consequence, the applicable disciplinary measures, in addition to the punishments provided for by law.

Let us continue together on this journey of maintaining intact, fast, transparent and incorruptible processes! Ethics must be the essence of our business, and you are part of this gear, contributing to the fulfillment of our values and growth of this Company.

**Cristina Drago Member and Chairwoman
of the Ethics Committee**

Our Compliance Commitments



We comply with the Anti-Corruption Law (Law no. 12.846/2013), which is the law that governs Compliance in Brazil.

But, given the international scope of the activity developed by AGESBEC, we are also guided by SOx (Sarbanes-Oxley Law), internationally recognized and which served as the basis for structuring the national legislation that deals with Compliance and anti-corruption actions.

Our commitment to maintaining our regulatory commitment, we are bound nationally by the obligations to maintain our certifications with the other regulatory bodies and autarchies that are part of our base and legal structure linked to Compliance, in addition to our International OAS Certification (Authorized Logistics Operator), among which we seek our recognition in the market for the high standard of integrity.

Our commitment to **Compliance** is established with the purpose of contributing to meeting the guidelines of this Code of Conduct. Therefore, it is the duty of all employees to support it and engage in the activities, processes, and controls of this system, in order to keep it constantly effective.

In particular, the prohibition on granting or offering bribes, bribes, facilitation payments and any other benefit that constitutes an undue advantage, either directly or through third parties, is emphasized.

Any type of fraud, dissemination of false information, cartel formation and engagement in illicit activities, such as money laundering, unfair competition and non-compliance with applicable laws and codes, is also prohibited.

Sensitive cases are treated with confidentiality and retaliation of any kind is prohibited. Only people who necessarily need to know the information should access it. For complaints, the principle of being the important content and not the source is always adopted.

Code of Conduct

Violations



Violations of this Code will be subject to disciplinary action and/or penalties based on applicable law.

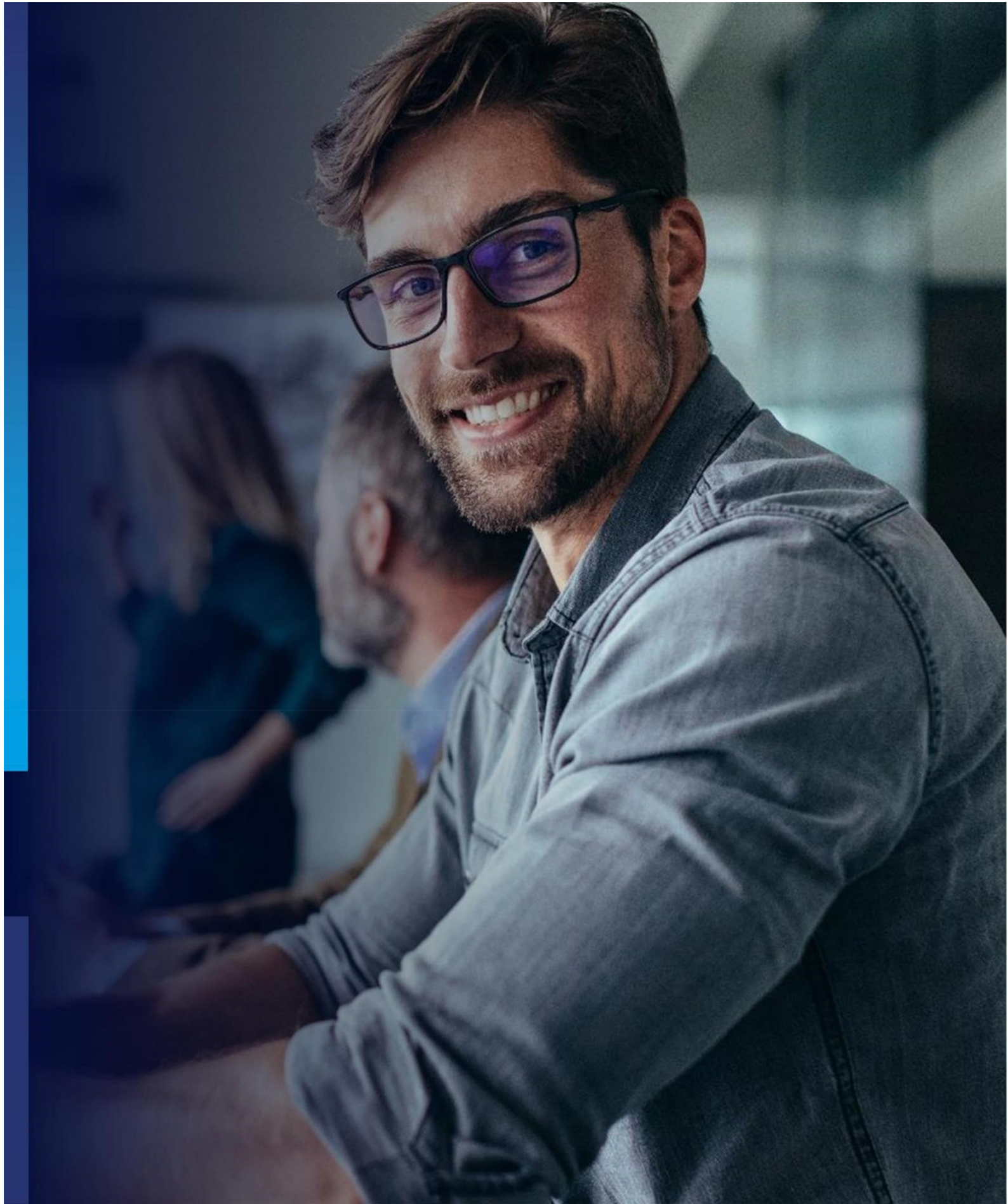
It is up to the Employee or whoever is aware of an occurrence or suspicion, to formally communicate through the **Ethics Channel**, whenever they become aware of a possible violation of the terms of this Code.

Any complaint received will be treated with confidentiality and secrecy, with the exception of those where there is a legal obligation to inform government authorities.

Complaints must be made exclusively through the following channels:

- Communicating to your immediate superior
- Through the Website:
<https://www.contatoseguro.com.br/agesbec>
- Email: denuncia@agesbec.com.br

Be sure to formalize, whenever there is doubt or even the mere suspicion of any practice that violates this code, using our contact channels, mentioned above. As already mentioned, the contact will be kept confidential, and you will be reported within the deadlines that will be automatically mentioned when your report is forwarded.



Compliance with Laws and AGESBEC's Reputation



It is everyone's duty to fully comply with the laws and other regulatory requirements applicable to Agesbec's operations.

Respect the diversity of all nature and the personal dignity, privacy and rights of all human beings. Therefore, any type of discrimination, racism, moral or sexual harassment is prohibited.

You must strive to maintain and promote the good reputation of our company, and any manifestation that disrespects or violates human rights by associating the Agesbec name or brand is prohibited.

Act transparently, honestly and in the interest of the company and the well-being of society.

Competitors

Ensure fair competition and do not engage in activities or business harmful to the consumer, public administration, society or Agesbec.

Do not relate to competitors or suppliers, aiming at agreements regarding prices, production capacities, market sharing, sales territories or production programs and attitudes that eliminate healthy competition.

Do not enter into agreements not to compete, restrict business with suppliers, submit fictitious offers within the scope of bids or distribute customers, markets, territories or production programs.

Do not obtain and do not use confidential information from competitors.

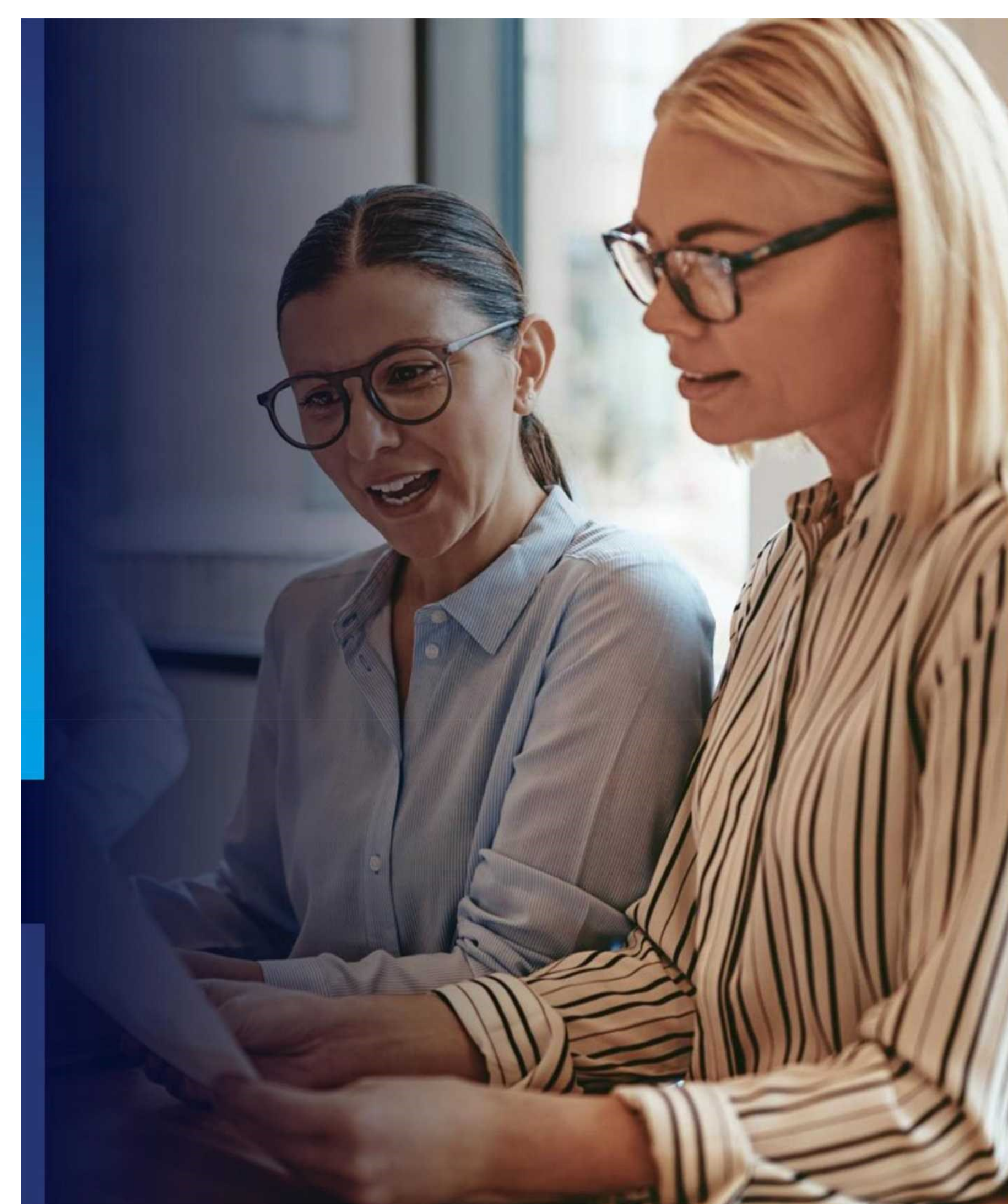


Relationship with Suppliers

Our suppliers must act in accordance with the principles outlined in this document, and our employees must assist in monitoring them:

- Comply with all applicable Laws;
- Prohibit acts of corruption;
- Engage in the implementation of mechanisms to combat corruption, fraud, money laundering, cartel and other illegalities against the public administration;
- Respect basic human rights of employees;
- Prohibit slavery and child labor;
- Prohibit any type of discrimination;
- Adopt all measures contrary to the facilitation of smuggling, drug trafficking or misappropriation, according to the principles established and required by the Normative Instruction of the Federal Revenue of Brazil No. 2154/2023 required by our OAS Certification;
- Take responsibility for the health, environment and safety of employees and society as a whole;
- Act in accordance with applicable local and international environmental protection regulations;
- Promote, within its supply chain, compliance with these requirements.





Relationship with Business Partners*



In addition to supplier requirements, our employees must:

- Assess the qualifications and reputation of these third parties prior to hiring, through appropriate due diligence;
- Monitor the activities of the partners, in order to ensure that they comply with the principles of ethics and integrity;
- Do not use the partners, under any circumstances, to conduct any illegal activity or that contravenes the requirements of this Code of Ethics and Conduct;
- Not to fix or influence reselling prices and not to impose illegal restrictions on commercial counterparties;
- AGESBEC is an Authorized Economic Operator (AEO), certified by the Federal Revenue Service of Brazil, according to Normative Instruction of the Federal Revenue Service of Brazil, No. 2154/2023, understood as an intervener in safe, strategic and reliable foreign trade operations. As a result, it is essential that AGESBEC's business partners know and adhere to the aforementioned standard. Therefore, our suppliers (whether fixed or occasional) must fully comply with the terms of this Code of Ethics and Conduct, the Policies and legislation that deal with AEO Certification and our Standard Operating Procedure that deals with the Qualification, Evaluation and Management of Fixed and Occasional Service Providers (PR 031), and the respective item of the QAA (Self-Assessment Questionnaire), required by our AEO Certification that deals with the Management of Business Partners.

(*) Business Partners are companies or individuals acting on behalf of our company, even if there is no formal power of attorney. Examples: intermediaries, exclusive distributors, law firms, contracted lawyers, consultancies, sales representatives, consortium companies, partners in SPEs (Special Purpose Entities), etc.

Grant or Receiving of Advantages

Not to offer or grant undue advantages, directly or indirectly, to any person or organization. Gifts can only be granted or received if they are in accordance with applicable laws and do not cause the appearance of impropriety or bad faith.

Do not take advantage of your position to demand, accept, seek to obtain, or promise undue advantages, as your attitude may harm everyone.

Note: include, in this topic, not only traditional gifts, but also meal payments, travel, lodging, entertainment or any other benefit with a financial meaning, involving third parties.



Donations, contributions and sponsorships

We emphasize that AGESBEC is a bonded warehouse, under the authority of the Federal Revenue Service, where its service provision is fully linked to tax secrecy. Therefore, it is essential to comply with what is established in this Code of Conduct and Ethics, due to compliance with tax secrecy and the obligations assumed before the Federal Revenue of Brazil and other consenting bodies.

A donation will only be allowed if it is transparent, tax-deductible and, at any time, it is possible to justify its reason and destination.

Donations are prohibited:

- For individuals, organizations that represent a risk to AGESBEC's reputation, political parties, candidates for public office, religious institutions and any institution that represents a risk of improper application of the donated resource.
- All contributions in the form of sponsorship must be transparent, based on a written contract, have a legal business purpose and be appropriate to the compensation offered.
- It is not allowed to promise, offer or make contributions for the purpose of ensuring unjustified competitive benefits and contributions cannot be made to events organized by people or organizations with objectives that are incompatible with our business principles and/or that may damage AGESBEC's reputation.
- Donations through deposits in private accounts are expressly prohibited.





Conflict of Interest



Conflict of interest is nothing more than a situation that generates confrontation between personal, public interests and the company, which may improperly influence the performance or decision-making of the aggrieved party.

Therefore, one should always avoid potential or actual conflict of interest. They may occur, among others:

- In paid activity that may impair professional performance or represent competition to AGESBEC.
- In decision-making, which can be configured in personal interest, to the detriment of the company's interest.

Detecting the existence or potential existence of conflict, you must activate our reporting channel (<https://www.contatoseguro.com.br/agesbec>) and report the fact for proper investigation in order to inhibit the practice of conflict of interest.

Use of assets and company information



Use the company's assets (assets, properties, equipment, software, hardware, etc.) exclusively for professional purposes and of interest to AGESBEC.

When any equipment owned by AGESBEC is received, the receiver signs a term of responsibility guaranteeing the delivery to it and the responsibility for caring for that equipment and respecting AGESBEC's information security policy.

Also, when using the equipment, you must never generate or transmit information that incites racial prejudice, glorification of violence or other criminal acts or sexually offensive content, this violates all the principles and practices of AGESBEC.

Never make statements on behalf of the company, video or audio recordings, which relate in any way to AGESBEC, without the consent of the Board. The use of the AGESBEC name or brand may only occur with express authorization, and indiscriminate use is prohibited without the due consent of its legal representatives.

AGESBEC's principle is to process personal data, meeting all the requirements of applicable laws, in particular the LGPD (General Law for the Protection of Personal Data),

in this way, you must ensure the security of information and the conscious use of the data and devices that are made available to you, so as not to harm the business and individual rights.

Manipulate personal data only when necessary and only for legitimate, clear, predetermined purposes and always with the express authorization of AGESBEC's legal representatives, in order not to violate the legislation governing the manipulation of such data.

As a result of the activity conducted by AGESBEC, all documents and information must be treated with care and respect for tax protection and secrecy, in compliance with the obligations assumed before the Federal Revenue Service of Brazil and other consenting bodies.

Always maintain confidentiality with regard to internal business matters, which have not become public knowledge. This obligation will remain in force even after the end of the employment relationship.

Do not use privileged confidential information for personal purposes.

Generate accurate and truthful records and reports, whether for external or internal purposes.



Accounting records



Ensure that AGESBEC's accounting documents and records, created by it or under its responsibility, are complete, accurate, honestly reflect each transaction or expense and are generated in time and in accordance with applicable accounting rules and standards.

AGESBEC does not condone Fraud of any nature, being vehemently prohibited.

Any suspicion must be formalized through the Reporting Channel.

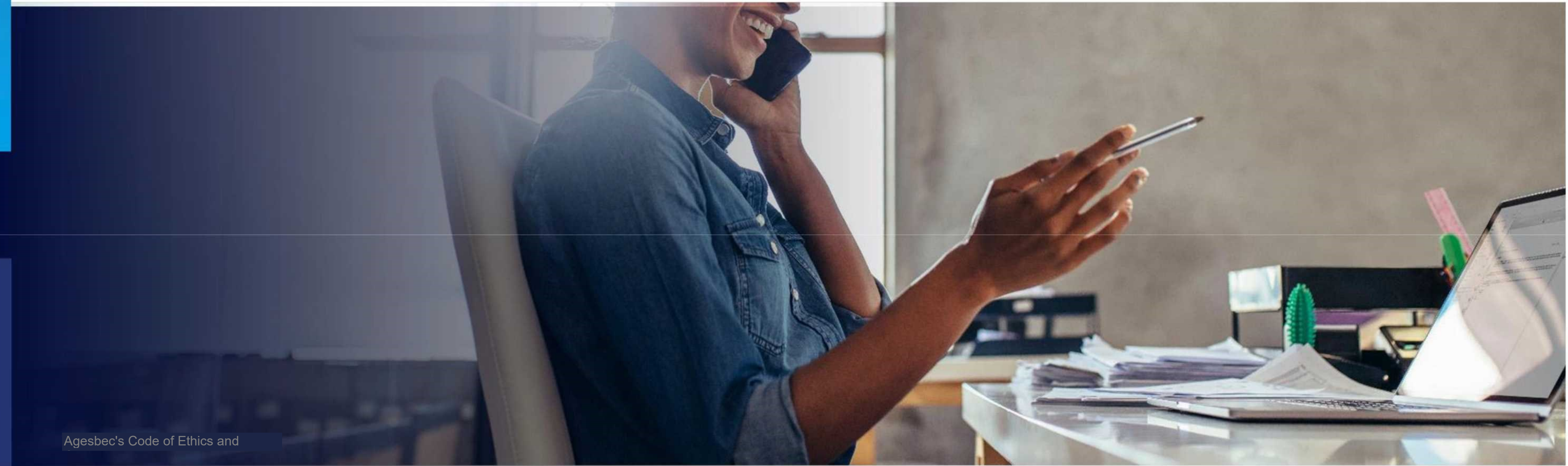
Money laundering



Do not promote or engage in any activity related to money laundering involving the company, or that may be characterized by money laundering.

If there is suspicion or knowledge of any activity among employees, suppliers, customers or partners, you should use Agesbec's reporting channel

(<https://www.contatoseguro.com.br/agesbec>), where such suspicions will be investigated.



Government Relations

Contacts with the government on behalf of the company will be coordinated exclusively by the Board. The duties of management and employees are:

- Respect the applicable legislation and the ethical principles of this code in relations established with public agencies in general.
- Establish a relationship with authorities, politicians and public agents based on ethics, professionalism and transparency, immediately reporting to the company's Management any form of pressure, offer or request by a public agent contrary to these principles.
- Do not use an individual or legal entity to conceal or disguise interests or the identity of those who may benefit from any illegal acts practiced.



Employees of the company are expressly prohibited from participating in contracts and bids with the Government:

- Prior agreements or combinations with competitors, which aim to defraud the competitive nature of the bidding procedure established by Law no. 14.133/21 and other applicable rules.
- To fraud the performance of any bidding or contract arising, including practices that aim to unlawfully remove competitors, including by offering any kind of advantage.
- Hinder the investigation or inspection activity of a public agency, entities or agents, or intervene in their performance.

Environmental Protection, Health and Occupational Safety

AGESBEC is committed and engaged in protecting the environment and preserving its resources.

We are constantly attentive to occupational safety and health, both for our own benefit and that of our colleagues and especially our employees, contributing to a harmonious and healthy environment.



Additional Requirements to AGESBEC Managers



Selecting your employees by their qualifications and suitability for the role is among AGESBEC's recruitment and selection policies.

Providing precise instructions (especially in compliance with the law) should also be part of the hiring process and requirements, especially for management positions.

Call to AGESBEC management to clearly communicate the importance of ethics and integrity and encourage its employees to use the Code of Conduct as a reference in their daily lives, as well as to communicate that violations of the code are unacceptable and that they will imply disciplinary measures, in addition to legal consequences.

Set challenging and, at the same time, achievable goals.

Monitor compliance with company guidelines, compliance with laws and the requirements of this code.

Evaluate the performance of its employees and apply the principle of meritocracy.

Lead your team with candor, professionalism, education, respect, and fairness.

Be accessible and willing to frank and constructive dialogue.

Set an example with dignified attitudes and in line with ethics, in all your actions.

Any indication by family or personal link, must be exposed in the selection phase to the recruitment department as well as to the respective leadership, for science.

Employee's Role

Relentlessly seek the satisfaction of our CUSTOMERS who perpetuate our condition of existing (serving), for the solutions we achieve daily through:

1. From our leadership together with the internal team of professionals, who are united by a work project, which aims to achieve the goals, in the continuous search for improvement, quality and achievement, in favor of:

- our clients;
- the perpetuation of the company;
- of people, seeking human growth;
- of society, participating in regional economic development.

2. The internal and external rules to which we are subjected by daily work, aiming at the primordial respect for human beings, beliefs, ethics, health and quality that aims to minimize errors that may interfere with our objectives and those of others.



Processing of Personal Data

AGESBEC's principle is to process personal data, meeting all the requirements of applicable laws, in particular the LGPD (General Law for the Protection of Personal Data).

To this end, we implemented the Privacy Governance Program, which contains, among others: policies and procedures, tools and applications, systematized internal processes and controls, organization and governance.

All employees who have access to and/or process personal data receive regular training and communication, aiming at full compliance with internal policies and procedures, rules, regulations and laws. When the involvement of third parties is necessary, the proper treatment of this relationship is established, including specific contractual clauses for the processing of personal data and appropriate diligence, in order to ensure the same level of security provided by AGESBEC.

If any irregularity or suspected non-compliance with the processing of personal data is identified, you must use our channel (<https://www.contatoseguro.com.br/agesbec>) in order to formalize and receive the response after analyzing your communication.

AGESBEC Communication Matrix



LGPD (General Data Protection Law)	dpo@agesbec.com.br
ESG (Environmental, Social and Governance)	esg@agesbec.com.br
QMS (Quality Management System)	qualidade@agesbec.com.br
Customs Compliance	juridico@agesbec.com.br
Emergency Planning	rt@agesbec.com.br
Sales Department	comercial@agesbec.com.br
Security and Asset Management	seg@agesbec.com.br
Customer Service	atendimento@agesbec.com.br
Institutional Relations	ri@agesbec.com.br
Customs Support (Gov. Regulatory Support Service)	apoiorfb@agesbec.com.br
Reporting Channel	https://www.contatoseguro.com.br/agesbec