

SARTORI DE CASTRO



CODE OF ETHICS AND CONDUCT

INTRODUCTION

PURPOSE

The Code of Ethics and Conduct of SARTORI DE CASTRO ADVOGADOS (the “Firm”) sets out, in a systematic and transparent manner, the ethical principles, institutional commitments, and standards of conduct that guide the work of the firm and of all those who are part of it or deal with it.

This document reflects the understanding that the practice of law, especially in sensitive and highly complex areas, demands not only technical excellence but also irreproachable ethical conduct, institutional responsibility, and absolute respect for the fundamental values of the rule of law.

The purpose of this Code is to establish clear and objective guidelines for behavior, guiding the Firm's internal and external relationships and strengthening the culture of integrity, trust, and professionalism that underpins its work.

SCOPE

SARTORI DE CASTRO ADVOGADOS recognizes that its ethical responsibility extends beyond its internal environment to its entire chain of relationships. Accordingly, the provisions of this Code of Ethics and Conduct apply to all professionals and staff associated with the Firm, regardless of the role they perform, including partners, attorneys, interns, employees, outsourced personnel, service providers, correspondent attorneys, and business partners.

This Code is fully aligned with current Brazilian law and with the Code of Ethics and Discipline of the Brazilian Bar Association (Ordem dos Advogados do Brasil – OAB), and compliance with it is a non-negotiable condition for carrying out any activity on behalf of, or in partnership with, the Firm.

This Code will be reviewed periodically to ensure that it remains up to date and consistent with best practices. The Firm undertakes to promote it on an ongoing basis and to

guide and train its members so as to ensure full knowledge and effective application of its guidelines.

FIRM POLICIES

This Code establishes the general principles of ethics and conduct that must guide professional activity within the Firm. Specific rules, operating procedures, and further details are governed by internal management policies, in particular those relating to (i) Compliance; (ii) Anti-Corruption and Anti-Bribery; and (iii) Privacy and Personal Data Protection.

These policies are intended to ensure the integrity of internal processes, clarity of responsibilities, and institutional efficiency, always in keeping with the principles of transparency, legality, and good faith.

CHAPTER I RELATIONSHIP GUIDELINES

FAVORITISM, PREJUDICE, AND DISCRIMINATION

In relationships among the Firm's members, as well as in dealings with clients, business partners, service providers, authorities, and society at large, everyone has a duty to act ethically, respectfully, and on equal terms.

Under no circumstances will undue favoritism, discrimination, or prejudice be permitted, whether on grounds of color, race, sex, gender identity, sexual orientation, religion, ethnicity, physical condition, personal belief, or any other individual characteristic.

MORAL HARASSMENT (WORKPLACE BULLYING)

The Firm absolutely repudiates moral harassment, characterized by exposing people, whether repeatedly or not, to vexatious, humiliating, embarrassing, or degrading situations in the workplace.

Any occurrence of this nature must be promptly reported to the Firm's Management or by email to the Whistleblowing Channel (denuncias@sartoridecastro.com), which is the

responsibility of the Compliance function, for rigorous investigation and the adoption of appropriate measures.

SEXUAL HARASSMENT

Likewise, the Firm does not tolerate any form of sexual harassment, understood as pressuring or coercing someone for the purpose of obtaining a sexual advantage or favor and/or gratifying one's own or another person's lust, especially when it arises from a hierarchical position or a relationship of influence.

Where such conduct is identified or reported, Management and the Compliance function shall investigate immediately and take the necessary steps, including notifying the competent authorities, where applicable.

NON-RETALIATION COMMITMENT

As a concrete expression of its commitment to ethics, transparency, and institutional responsibility, SARTORI DE CASTRO ADVOGADOS neither permits nor tolerates any act of retaliation, discrimination, intimidation, or detriment against persons who report irregularities, indications of unlawful conduct, or violations of this Code or of internal policies, regardless of the means or channel used.

Reports received will be handled in an absolutely confidential, technical, impartial, and independent manner, in strict compliance with the procedures established in the Firm's Compliance and Anti-Corruption Policies.

RELATIONSHIPS AMONG MEMBERS OF THE FIRM

The Firm values a professional environment based on respect, dialogue, and collaboration. Everyone has the right to express their views, contribute ideas, and take part in discussions relevant to institutional activities, within the limits imposed by professional confidentiality.

Romantic relationships between members are not prohibited, provided that they are conducted with discretion and professionalism and give rise to no conflict of interest; sensitive situations must be formally reported to the Compliance function for assessment.

CLIENT RELATIONSHIPS

In keeping with the principles of transparency, integrity, and professional ethics, no new matter will be accepted without a prior verification procedure confirming: (i) the absence of any conflict of interest; (ii) the client's good standing and reputation; and (iii) that the contractual and billing structure complies with applicable law.

All clients will be treated with respect, discretion, confidentiality, and technical dedication, within the responsibilities of each professional involved.

RELATIONSHIPS WITH COMPETITORS AND PARTNERS

The Firm's conduct toward other professionals, law firms, and partners of any kind must be marked by cordiality, civility, and mutual respect; accordingly, any statement that could harm the image or reputation of competitors is prohibited.

Professional partnerships may be entered into whenever necessary to best serve clients' interests, subject to the rules on confidentiality and information sharing set out in this Code.

RELATIONS WITH THE PRESS AND PUBLIC AUTHORITIES

Any public statement relating to matters handled by the Firm will, where applicable, be made with the support of the press office and will require the express authorization of the Firm's Management and the client's consent.

In its dealings with Public Authorities, the Firm conducts itself with absolute probity; any attempt to obtain an undue advantage is prohibited, as provided in criminal and anti-corruption legislation.

CHAPTER II COMPLIANCE GUIDELINES

Compliance with applicable laws, rules, and regulations is an inescapable duty of the Firm and of all its members.

The Firm maintains a Whistleblowing Channel for the reporting of irregularities, ensuring appropriate, confidential, and impartial handling.

Prohibited practices and specific obligations are detailed in the corresponding internal Policies, which form part of the Firm's compliance system.

CHAPTER III SECRECY AND CONFIDENTIALITY

Professional confidentiality is a fundamental principle of the Firm's work; accordingly, all information relating to clients, matters, strategies, documents, and internal data must be treated with the highest degree of confidentiality.

The use of privileged information for one's own benefit or that of third parties is prohibited, as is the improper disclosure of any institutional content, including know-how materials, which are the exclusive property of the Firm.

CHAPTER IV WHISTLEBLOWING CHANNEL

The Whistleblowing Channel (denuncias@sartoridecastro.com) is an essential instrument for preserving institutional integrity and is the responsibility of the Compliance function.

Reports may be made on an identified or anonymous basis, subject to the technical limits of the investigation, and will be handled with seriousness, confidentiality, and impartiality.

CHAPTER V

EFFECTIVE DATE AND UPDATES

This Code of Ethics and Conduct takes effect on the date of its publication and remains in force for an indefinite term, subject to periodic review by the Compliance function.

São Paulo, February 10, 2026.

SARTORI DE CASTRO ADVOGADOS

This document is a translation of the original Portuguese version. In the event of any discrepancy or conflict between this translation and the Portuguese version, the Portuguese version shall prevail.