

SARTORI DE CASTRO



COMPLIANCE POLICY

INTRODUCTION

PURPOSE

This Compliance Policy forms part of the internal regulatory framework of SARTORI DE CASTRO ADVOGADOS (the “Firm”) and supplements the Compliance Guidelines established in its Code of Ethics and Conduct.

Its purpose is to establish principles, standards, responsibilities, and processes for preventing, identifying, addressing, and mitigating risks of noncompliance related to the Firm's activities, conduct, and institutional relationships, ensuring strict observance of applicable laws, regulations, professional rules, and ethical commitments.

Through this Policy, the Firm reaffirms its institutional commitment to responsible, diligent, and technically qualified conduct, aligned with national and international best practices in compliance, in particular the guidelines of ABNT NBR ISO 37301, promoting an organizational culture guided by integrity, legality, and professional responsibility.

This Policy establishes the general framework of the Firm's Compliance Management System, to which the specific risk management systems are linked in an integrated and complementary manner, including, among others, the Anti-Corruption and Anti-Bribery Management System, which is governed by its own policy in accordance with ABNT NBR ISO 37001.

SCOPE

The provisions of this Policy apply, fully and mandatorily, to all professionals and staff associated with the Firm, regardless of the nature of their relationship or the role they perform, including partners, attorneys, interns, employees, service providers, outsourced personnel, and correspondent attorneys, in Brazil or abroad.

Adherence to the guidelines set out herein is a non-negotiable condition for carrying out activities with the Firm, and it extends equally to third parties and business partners acting in its name, interest, or benefit, including those who, even without a direct formal relationship, act under the Firm's guidance, control, or influence.

This Policy is consistent with applicable Brazilian law, with the rules governing the practice of law, and with recognized technical compliance standards, reflecting the Firm's commitment to high standards of governance and control.

CHAPTER I

CONTEXT AND ORGANIZATION

SARTORI DE CASTRO ADVOGADOS specializes in representing and advising its clients in contentious and advisory matters relating to Criminal Law, Economic Criminal Law, Digital Law, Administrative Disciplinary Law, Compliance, and Regulatory Matters.

Its work ranges from the handling of police investigations, criminal proceedings, and administrative disciplinary proceedings to strategic consulting, regulatory advice, support in structuring new products, and dealings with regulatory bodies and public authorities, nationally and internationally.

In all its areas of work, the Firm is guided by strict observance of legal and ethical rules, seeking to ensure fair and proper treatment of its clients and to contribute to the safe, sustainable, and responsible development of the economic and institutional activities involved.

The Firm's organizational structure comprises equity partners, service partners, attorneys, interns, and administrative staff, all equally subject to the compliance guidelines established herein.

CHAPTER II

LEGAL AND REGULATORY OBLIGATIONS

As a law firm, SARTORI DE CASTRO ADVOGADOS is subject to full compliance with the laws, regulations, and rules governing the practice of law, in particular the Statute of the Legal Profession (Estatuto da Advocacia) and the OAB Code of Ethics and Discipline.

Compliance with legal and regulatory obligations is not a mere option but an institutional duty that the Firm owes to society, to its clients, and to the justice system itself. For

that reason, it is a standing guideline to ensure that all its members, partners, and service providers act in strict conformity with the legal order in force.

For the purposes of this Policy, compliance obligations include not only the applicable legal and regulatory provisions but also the commitments voluntarily assumed by the Firm, including technical standards, industry codes, internal guidelines, institutional policies, and the ethical standards it has adopted.

In order to remain permanently up to date with the applicable rules, the Firm maintains, under the coordination of the Compliance function, continuous monitoring of the legal and regulatory environment, so as to identify in a timely manner any legislative, regulatory, or normative changes that may affect its activities.

The applicable obligations are consolidated in the Compliance and Anti-Corruption Obligations Matrix, a document that forms part of the Firm's Compliance and Anti-Corruption Management System.

CHAPTER III

COMPLIANCE MANAGEMENT SYSTEM

The main purpose of the Compliance Management System is to prevent, detect, and address instances of noncompliance, with particular attention to the risks identified as most significant in the Firm's Risk Matrix.

Given their thematic convergence, the Anti-Corruption and Anti-Bribery Management System is part of the Compliance Management System, and together they form the Compliance, Anti-Corruption and Anti-Bribery Management System (“SGCAA”).

The SGCAA is built on:

- its own independent structure;
- formalized and widely disseminated policies and rules;
- training and capacity-building programs;
- specific guidance;

- internal controls and monitoring mechanisms;
- analysis of situations of potential noncompliance;
- corrective actions; and
- consequence management.

The SGCAA is structured according to the continuous improvement approach (Plan, Do, Check, Act – PDCA), based on the identification, assessment, and treatment of compliance risks and opportunities, as recorded in the Firm's Risk Matrix and Risk Map.

The System is administered by the Compliance Officer, a professional vested with the autonomy, independence, and authority to act in a technical and impartial manner, free from undue interference, and with direct access to the Firm's Management.

The Compliance Officer is responsible for keeping the System permanently up to date and aligned with the risks inherent in the Firm's activities and with market best practices, and for promoting its continuous improvement.

The existence of formalized policies that are accessible to and understood by all members, together with ongoing training, is an essential prerequisite for the effectiveness of the System.

The Whistleblowing Channel is part of the SGCAA and is a central instrument for reporting suspected noncompliance, ensuring the right to speak up freely and protection against retaliation for reports made in good faith.

CHAPTER IV

COMPLIANCE OFFICER

The Compliance Officer is responsible for managing, coordinating, and supervising the Compliance, Anti-Corruption and Anti-Bribery Management System.

The managing partners are responsible for appointing this professional, who must have technical experience commensurate with the duties of the position; the Compliance Officer's

functional independence, decision-making authority, and direct access to Management must be guaranteed without exception.

The partners may freely define the engagement model, provided that the guarantees necessary for the full and effective performance of the compliance function are preserved in their entirety.

The Compliance Officer has the right and the duty to report directly to Management any significant compliance failures, deficiencies, or risks identified, without the need for prior approval and without suffering any form of retaliation.

CHAPTER V

INTERNAL CONTROLS WITHIN THE COMPLIANCE, ANTI-CORRUPTION AND ANTI-BRIBERY MANAGEMENT SYSTEM

In order to reduce the likelihood of the situations prohibited by this Policy occurring, the Firm establishes the control measures below, which illustrate, but do not limit or exhaust, the range of compliance controls applied by the firm:

Dissemination of Guidelines and Training

The Compliance function and the managing partners are responsible for ensuring the dissemination of the guidelines contained in this and all other Firm policies, whether by circulating them internally or by reaffirming their content in meetings and conversations with members.

Guidance and/or training must also be provided periodically to consolidate and refine members' understanding of the rules established herein.

When new members are hired, whether for the technical or the administrative area, the Firm's Policies must be presented and explained to them, in particular this Compliance Policy and the Anti-Corruption and Anti-Bribery Policy, and they must be informed of the consequences of noncompliance. Other measures relating to hiring are addressed in the Firm's

Human Resources Policy, and the related procedures are described within the Compliance, Anti-Corruption and Anti-Bribery Management System.

Whistleblowing Channel

The Whistleblowing Channel, created by the Firm's Code of Ethics and Conduct, must also be used to report situations of noncompliance.

The Compliance function and the managing partners are responsible for investigating, analyzing, and deciding on reports received through this channel.

The Firm's Whistleblowing Channel is to be accessed by email at: denuncias@sartoridecastro.com.

CHAPTER VI MONITORING

The risk landscape must be constantly monitored by the Firm, which includes evaluating the performance and effectiveness of the SGCAA, taking into account indicators, the results of internal audits, management reviews, and information from the Whistleblowing Channel.

Management must periodically receive information on the main indicators relating to the matters addressed in this Policy, for its awareness and, where appropriate, decision-making.

The guidelines for carrying out monitoring and for reporting indicators follow the provisions of the section specifically devoted to that purpose in the document that formalizes the SGCAA.

CHAPTER VII CORRECTIVE ACTIONS

Whenever any situation is identified that may be classified as the materialization of a nonconformity, or that increases the likelihood of one occurring, in addition to the proper investigation and the adoption of the measures set out in the Chapter “Sanctioning Process and

Penalties” of this Policy, corrective actions must be immediately analyzed and implemented in order to mitigate the risk of recurrence, in keeping with the commitment to ensure the continuous improvement of the Firm's processes.

The actions adopted may include corrective, preventive, and improvement measures, as well as the recording of lessons learned, with a view to the continuous strengthening of the SGCAA.

The Compliance function is responsible for adopting these actions, with the knowledge, deliberation, and validation of the managing partners.

CHAPTER VIII SANCTIONING PROCESS AND PENALTIES

Where a nonconformity is proven to have occurred, the Compliance function must determine, together with the Firm's managing partners, the sanctions to be applied to those responsible, taking into account the seriousness of the case, its direct and indirect consequences, and the possible remedial measures.

Penalties may range from a warning to dismissal (the most severe), in the case of employees hired under Brazil's Consolidated Labor Laws (CLT), or to termination of the contract with, or exclusion from, the firm, in the case of service partners, interns, and service providers, without prejudice to the legal and disciplinary measures applicable to those proven to have caused the occurrence.

CHAPTER IX MANAGEMENT SUPPORT AND SPONSORSHIP (TONE AT THE TOP)

The Firm's managing partners are responsible for establishing, supporting, supervising, and promoting the SGCAA and, accordingly, endorse their commitment to the Compliance Guidelines set out in the firm's Code of Ethics and Conduct.

The Compliance Officer is guaranteed all the resources necessary for the proper functioning of the Management System, in addition to the aforementioned independence, autonomy, and authority to act on all matters relating to this subject.

In all their actions and statements, the managing partners and other leaders of the Firm must set an example of conduct with respect to the provisions of this Policy, encouraging members to follow the Compliance Guidelines.

Management also encourages all its members and related parties to use the Firm's communication channels, in particular the Whistleblowing Channel, whenever they identify or suspect any action, omission, or conduct that may breach the guidelines contained in this and the other management policies, guaranteeing an impartial and fair investigation, with no retaliation for reports made.

In this way, the Firm reinforces its commitment to the continuous improvement of the SGCAA.

CHAPTER X

REPORTS AND INDICATORS

The function responsible for the SGCAA must periodically prepare reports recording the Firm's main compliance indicators.

Given the Firm's structure and size, the frequency with which the indicators report is issued may vary; however, there must be a report addressing the subject, informing Management and, where relevant, all members of actions relating to compliance within the scope of the activities carried out by the Firm.

CHAPTER XI

EFFECTIVE DATE AND UPDATES

This Policy consolidates the permanent commitment of SARTORI DE CASTRO ADVOGADOS to regulatory compliance, institutional integrity, and excellence in the conduct

of its activities, reaffirming the centrality of compliance as a structural element of its governance and professional practice.

This Policy 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.