

# Code of Ethics and Conduct

## 1. INTRODUCTION

### 1.1. OBJECTIVE

This Code of Ethics and Conduct aims to highlight and reinforce the ethical values of FIELO, its organizational identity, and the principles that guide the conduct of its activities.

The code aligns with the mission, values, and vision that define the identity of FIELO. All other commitments expressed by FIELO through norms, rules, regulations, and policies are equally aligned with this set of values and draw inspiration from it.

It encompasses all individuals subject to the Code of Ethics and Conduct and presents the behaviors to be adopted, guided by principles of respect, honesty, and responsibility, among others.

The commitment of everyone to this code is essential for FIELO to achieve its goals and objectives in an ethical and transparent manner.

### 1.2. RECIPIENTS

This Code must be observed by directors, managers, employees, interns, visitors, service providers, business partners (consultants, sales agents, and affiliates) who work with FIELO, as well as suppliers (other contractors and subcontractors).

All these recipients should use the provisions set forth in this code as an ethical and behavioral reference to be observed in their relationship with FIELO and in the conduct of their activities in any location where FIELO operates.

### 1.3. MISSION

To transform the loyalty and incentives program into a powerful competitive advantage for our clients.

### 1.4. VALUES

- a. Respect and integrity in our relationships with clients, employees, and third parties.
- b. Dedication to the success of our clients and our professionals.
- c. Trust and responsibility in all business relationships.
- d. Innovation is our purpose.

- e. Excellence in producing products, hiring, and retaining our talent, and delivering our loyalty and incentives products.
- f. Speed: We have a bias for action and will constantly strive to deliver with increasing agility and speed.
- g. Customer Trust: We offer an attractive ROI and add true value to our clients' programs. The success of our clients is our success.

## **2. INSTITUTIONAL PRINCIPLES**

The following are fundamental principles for FIELO that must be followed by all recipients:

### **2.1. FOCUS ON EXCELLENCE**

The recipients of this code must strive for superior standards of quality and constant innovation, where commitment and professional conduct are exemplary and contagious.

FIELO expects the recipients of this code to:

- a. Perform their job duties with a high sense of commitment, responsibility, and proactivity.
- b. Carry out their tasks accurately and within the required deadlines.
- c. Approach their activities by constantly seeking to overcome challenges.
- d. Seek innovative proposals and continuous improvement of FIELO's processes.
- e. Focus on objectives and not allow ideological, political, or economic pressures to divert us from our mission.
- f. Acknowledge and correct mistakes, using them as opportunities to identify ways to prevent them.

### **2.2. HONESTY AND ETHICS**

The recipients of this code must recognize that FIELO's excellence and tradition generate the trust that naturally develops in relationships with the various stakeholders we interact with. In these relationships, it is necessary to consider not only what is legal and illegal, fair and unfair, convenient and inconvenient, opportune and inopportune, but above all, what is honest and dishonest.

Therefore, ethics must underpin behaviors, as not all laws, regulations, and policies exhaust ethical considerations.

FIELO requires the recipients of this code to:

- a. Act with respect for human rights and the environment.
- b. Act ethically.
- c. Reject any form of harassment.

- d. Denounce any fraudulent or corrupt practices (bribery, influence peddling, money laundering, concealment of assets, undue advantages, and others), as well as any illegal or criminal acts of any kind.
- e. Combat the use of illicit drugs.
- f. Condemn illegal behaviors such as document forgery, tax evasion, and other forms of fraud.

### **2.3. RESPECT**

The recipients of this Code must consider that FIELO respects the individual choices of those who have a connection with it but shares fundamental moral and ethical attitudes.

FIELO requires the recipients of this code to:

- a. Respect diversity.
- b. Promote the right to freedom through the exchange of thoughts, ideas, and opinions without prejudice or discrimination.
- c. Condemn aggressive or harassing behaviors.
- d. Refrain from prejudiced or discriminatory behavior based on race, color, origin, gender, personal appearance, physical condition, nationality, sex, age, marital status, sexual orientation, social position, religion, or any acts that violate the dignity of individuals.

### **2.4. COMMITMENT TO STANDARDS**

The recipients of this code must consider that attitudes and behaviors are based on a strong commitment to doing their best, while fully adhering to FIELO's values, applicable laws, and internal regulations.

FIELO requires the recipients of this code to:

- a. Act in accordance with applicable laws and regulations, both internal and external.
- b. Reject the use of unlicensed software.
- c. Respect all rules established by FIELO when using the corporate email address for personal matters, being aware that, due to control obligations, such messages are subject to internal monitoring.
- d. Maintain neutrality on FIELO's official social media channels regarding controversial topics involving politics, religion, and social and cultural issues.
- e. Protect FIELO's image on social media.
- f. Accurately record, within the required deadlines and with the appropriate level of detail, information regarding revenues and expenses in order to generate complete financial reports in accordance with the applicable legislation.

## **2.5. PROFESSIONAL INTEGRITY**

The recipients of this code must base their conduct on impartiality. There are situations in which rules become abstract to assist in decision-making where it is necessary to balance conflicting interests and one must rely on their own concept of what is right or wrong.

FIELO requires the recipients of this code to:

- a. Carry out their activities impartially, without using their position within the company to obtain benefits or advantages for themselves or others.
- b. Resist any type of pressure or harassment.
- c. Disclose any other professional activities they engage in.
- d. Abstain from engaging in commercial or any religious, political, or partisan activities on the Company's premises.
- e. Avoid embarrassing colleagues and maintain a climate of cordiality.
- f. Refrain from using FIELO's name, brand, and corporate symbols without prior authorization.
- g. Decline participation in decisions involving the selection, hiring, promotion, or termination of contracts for family members or individuals with whom they have relationships that compromise impartial judgment.
- h. Respect all stages of the hiring process for professionals who have any relationship with FIELO to ensure that there is no perception of favoritism, regardless of the professional level of the employee who made the recommendation.
- i. Refrain from disseminating content on social media that does not align with FIELO's values.

## **2.6. INFORMATION AND KNOWLEDGE PROTECTION**

The recipients of this code must respect the content and information produced by FIELO and third parties.

FIELO requires the recipients of this code to:

- a. Refrain from sharing, under any circumstances, their personal and non-transferable system login credentials (username and password) for FIELO's systems, recognizing that any unauthorized actions are the responsibility of those who shared this information.
- b. Respect copyright and specific legislation on intellectual property, both for FIELO's productions and third-party works.
- c. Safeguard internal content of FIELO (information, documents, data, reports) and share them only after obtaining proper authorization and with those who require them to perform activities defined by FIELO.
- d. Respect the LGPD – Brazilian General Data Protection Law.
- e. Respect and protect the confidentiality and secrecy of information, as well as restrictions on its disclosure, both regarding internal matters of FIELO and third-party property, even after eventual termination of the relationship with FIELO.

- f. Prohibit access to confidential information by unauthorized individuals.

## **2.7. GENERAL CONDUCT CRITERIA**

### **2.7.1. The following conduct criteria apply to all employees, interns, and service providers of FIELO, and must be observed:**

- a. Safeguard internal assets and the provided material resources, using them correctly, legally, and primarily for tasks that serve FIELO's interests, protecting them from damage, improper handling, loss, or misplacement.
- b. Use resources such as water, energy, paper, and other office supplies responsibly and without waste, acting with socio-environmental responsibility.
- c. Use the resources administered by FIELO and shared with employees and their families, such as health plans, meal vouchers, and other benefits, conscientiously and for their intended purpose.
- d. Attend any work commitment at the established time, prepared to meet expectations and appropriately dressed.
- e. Obtain prior authorization for absences from work, whether for personal matters or for engaging in external activities.

### **2.7.2. The following conduct criteria apply to all recipients in leadership positions and must be observed:**

- a. Act responsibly in accordance with the authority conferred by the position.
- b. Familiarize themselves with and disseminate, including through their own actions, the values and principles contained in this code.
- c. Express impartial and well-founded opinions regarding professional behaviors that are considered inappropriate considering the principles contained in this code.

### **2.7.3. The following conduct criteria apply to all recipients as members of work teams and must be observed:**

- a. Embrace divergent opinions that are constructive in nature and act to resolve conflicts, thereby fostering a highly cooperative environment.
- b. Maintain a work environment free from obstacles arising from making criticisms or spreading rumors that could harm the reputation of professionals associated with FIELO.
- c. Foster internal collaboration between FIELO's units in pursuit of its interests, seeking to share information and optimize actions whenever possible.
- d. Be willing, in joint work, to share knowledge and information with professionals from other teams as needed and according to established agreements.

## **2.8. CUSTOMER AND SUPPLIER RELATIONSHIP**

The following are conduct criteria that apply to all employees regarding business partners who work together with FIELO and suppliers (other contractors and subcontractors for FIELO).

FIELO requires the recipients of this code to:

- a. Act in a transparent and ethical manner.
- b. Carefully analyze all risks involved in generating projects, studies, and solutions for third parties in order to protect FIELO's reputation and that of other related parties.
- c. Safeguard the information used and the results obtained in projects, studies, and solutions for third parties, protecting them from unauthorized leaks and treating them with the required confidentiality standards, as well as those established at the time of hiring.
- d. Reject the idea of achieving results at any cost and always prioritize actions aligned with the Company's values and interests.
- e. Refrain from participating in the process of hiring business partners and suppliers, whether recommended or not, who are related to them (up to the third degree of kinship) and submit any other conflicting situation to the appropriate channels of FIELO.
- f. Demand confidentiality and secrecy from business partners and suppliers when handling data and information to which they have access at any time, including before and after the contracting of services.
- g. Require business partners and suppliers to adhere to the same ethical standards as FIELO and conduct their management with dignity and integrity, complying with legal, labor, environmental, health, and occupational safety requirements.
- h. Select business partners and suppliers using transparent, fair, and objective criteria that consider technical compliance, performance, quality, warranty conditions, among others, in order to avoid favoritism of any kind that may cast doubt on the integrity of the relationships.
- i. Objectively reject business partners and suppliers that show any signs of using slave labor, child labor, forced labor, or engaging in illicit practices such as fraud, bribery, and corruption, and report any irregularity detected to the competent authority.
- j. Demand that business partners respect FIELO's identity, values, and operational norms when conducting activities on behalf of FIELO and not improperly appropriate the resources made available to them.

## **2.9. CODE OF CONDUCT FOR BUSINESS PARTNERS AND SUPPLIERS**

FIELO requires the recipients of this code to:

- a. Maintain norms and procedures that ensure processes free from unethical and illegal practices, particularly in making payments for legitimate commercial purposes authorized by law.
- b. Ensure that the purpose of the contract does not have the potential for illegal use.

- c. Reject and not offer any undue payment or advantage (bribe or kickback), for any reason, which aims to establish, maintain, or guarantee a business relationship with or for FIELO.
- d. Act with the same ethical conduct as FIELO, adhering to legal, labor, environmental, health, and occupational safety requirements.
- e. Abhor misleading, unfair, and fraudulent business practices.
- f. Operate in full compliance with laws, regulations, and applicable norms while conducting activities with FIELO.
- g. Comply with the accounting and tax rules established in applicable laws and regulations.
- h. Adhere to FIELO's internal rules.
- i. Understand and apply the principles, values, and rules of conduct established in this code.
- j. Avoid any interaction with FIELO, or on its behalf, which may involve a conflict of interest.
- k. Comply with the clauses of the contracts entered into between the parties.
- l. Provide prompt accountability when requested by FIELO.
- m. Reject the use of child labor, slave labor, and similar practices that may be considered human rights violations.
- n. Respect the confidentiality and secrecy of shared information resulting from their activities with FIELO.
- o. Enter into a confidentiality agreement, if requested by FIELO, in the case of exchanging confidential information.
- p. Never disclose confidential information about FIELO for any purpose.
- q. Ensure the security of physical and digital data and confidential information about FIELO, taking necessary precautions to keep them confidential.
- r. Ensure working conditions in accordance with the law, free from harassment and discrimination.
- s. Facilitate the activities of inspection and investigation by public bodies, entities, or officials, and immediately notify FIELO if subjected to any form of investigation.

## **2.10. RELATIONSHIP WITH PUBLIC OFFICIALS**

FIELO requires the recipients of this code to:

- a. Strictly comply with anti-corruption and anti-bribery laws governing relationships with national and international public officials from all branches of government, including employees and permit holders of public services, as well as members of political parties and candidates for political office.
- b. Conduct all relationships with total transparency and legality, providing detailed information at any time regarding the purpose and objective of the relationships and the resources involved, to avoid questioning the purpose and destination of these resources.
- c. Avoid any situation that may raise doubts about the integrity of the relationships and where there may be a possibility of undue advantage.
- d. Condemn the offering of any resources, monetary or otherwise, with the intention of fulfilling legal obligations of public officials or expediting routines, as any such act may be considered facilitation or bribery and, therefore, bribery and corruption.

### 3. ETHICS MANAGEMENT

Ethics management is characterized by a spirit of responsibility, meaning that violations of the ethical principles summarized in this code should be analyzed to prevent recurrence, anticipate repercussions, and manage consequences. The following structures and procedures are defined for the operationalization and effectiveness of this code.

#### 3.1. ETHICS COMMITTEE

The Ethics Committee is an established group whose members are appointed by the C-level executives of FIELO. Its composition should adhere to the following:

- a. Fixed-term mandate.
- b. Rotation among members.
- c. Interdisciplinary nature.

#### 3.2. RESPONSIBILITIES OF THE ETHICS COMMITTEE

- a. Clarify doubts regarding the principles contained in the code.
- b. Support managers in interpreting and finding solutions for situations that constitute violations of the code.
- c. Ensure the assessment of non-compliance situations received through reporting channels and initiate appropriate investigations.
- d. Guarantee the anonymity of reports received under such conditions.
- e. Analyze any situations that deviate from moral and ethical standards and are not explicitly addressed in the code.
- f. Review the Code of Ethics annually and update it, as necessary.

### 4. COMMUNICATION AND REPORTING CHANNELS

Every recipient of the code who has doubts or considers it necessary to report a concern or violation of the established principles and conduct criteria should do so using the reporting channel: [code.ethics@fielo.com](mailto:code.ethics@fielo.com)

- a. Any report will be investigated, and those that have a reasonable basis will be handled, and appropriate actions will be taken within the Ethics Committee.
- b. Regardless of the investigation's outcome, FIELO will make every effort to prevent any form of retaliation against the whistleblower.
- c. If the investigation results in the need for punitive measures, the Ethics Committee will ensure that such measures are applied appropriately and reasonably.
- d. All reports will be treated with strict confidentiality as required.
- e. When a violation of this Code of Ethics and Conduct simultaneously involves matters of a different nature in the criminal, civil, labor, or disciplinary fields, the reporting channel will escalate the situation to the relevant authorities within FIELO.



## **5. FINAL PROVISIONS**

### **5.1. EFFECTIVENESS AND APPLICATION**

This code is valid indefinitely from its disclosure and applies to FIELO in all locations where it operates.

### **5.2. DUTY TO DISSEMINATE**

All recipients have a duty to disseminate this code by properly reporting any violations of it.

### **5.3. COMMITMENT TO THE CODE**

Upon implementation of this code and in all its revisions, all recipients are obligated to sign a declaration attesting that they have read each version of the Code of Ethics and Conduct:

- a. For those who have employment relationships, regardless of hierarchical level, type of relationship, and duties, whenever there is a revision or at the time of hiring.
- b. For other recipients who have contractual relationships (individual or legal entity), at the time of contracting.
- c. All recipients must participate in training sessions conducted by FIELO.
- d. Non-signature of the declaration or absence from training does not release the recipients from complying with this code.
- e. All recipients have a duty to abide by and report any breaches of the code's provisions.
- f. All contracts entered into by FIELO with third parties must include a clause regarding acknowledgment and commitment to adhere to the principles and conduct criteria contained in this code.

### **5.4. DOUBTS AND OMISSIONS**

5.4.1. The principles and conduct criteria outlined in the code cover all situations that may arise in everyday relationships. The Ethics and Conduct Committee will address omissions.

5.4.2. Anyone with doubts and uncertainties regarding the provisions of this code should approach their immediate manager or, if necessary, seek assistance through the available reporting channel.



**CODE OF ETHICS AND CONDUCT  
RECEIPT AND COMMITMENT DECLARATION**

You are receiving the Code of Ethics and Conduct of FIELO Technologies, and its reading is of utmost importance, as it contains rules of ethical conduct to be followed by you and values that should be considered in all your relationships with FIELO Technologies.

By signing this declaration, you express your commitment to fully comply with it and to disseminate its contents.

I declare that I have received the Code of Ethics and Conduct, and I am aware of its content and importance.

[Signature: \_\_\_\_\_]

[Date: \_\_\_\_\_]