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Revision	Date	Nature of changes	Approval
00	10/15/2020	Document Issuance	Senior Management
01	07/28/2023	General revision of the document	Senior Management
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01. WORD FROM SENIOR MANAGEMENT

ECOFIBRA INDÚSTRIA E COMÉRCIO DE COMPÓSITOS

LTDA., founded in Manaus/AM in November 2009 and currently headquartered in Mandirituba/PR, has consolidated itself as a reference in the electrical infrastructure market, with strong presence in the North and Northeast regions of Brazil.

Specialized in the supply of poles and crossarms in GFRP - Glass Fiber Reinforced Polyester, a high-strength product distributed throughout the national territory, the company has always conducted its activities based on principles of integrity, responsibility and commitment to quality and sustainability.

Senior Management, together with the partners, decided to formalize, through this **Code of Ethical Conduct**, the guidelines that guide **ECOFIBRA's** activities, based on current legislation, applicable technical standards and market best practices. These guidelines represent the essential foundations of the organization's business conduct.

The adoption of this **Code** reaffirms the institutional commitment to ethics, transparency and integrity in all its relations — whether commercial, governmental or internal — highlighting the strategic role of its employees, considered fundamental agents in the promotion and preservation of these values in the company's daily life.

Senior Management - ECOFIBRA INDÚSTRIA E COMÉRCIO DE COMPÓSITOS LTDA.

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02. DEFINITIONS

For the perfect understanding and interpretation of this **Code of Ethical Conduct**, the following definitions are adopted, applicable in singular and plural, in masculine and feminine genders, as the case may be, whenever cited, unless expressly indicated otherwise.

- ✓ **Administrators:** Persons appointed for legal representation of the organization.
- ✓ **Public Agent:** Person holding a public office, performing a public function or providing a public service.
- ✓ **Gifts and Presents:** Institutional memories, disclosure of the company or not.
- ✓ **Collaborators:** Employees, apprentices, interns and other representatives of the company acting on their behalf, directly or indirectly.
- ✓ **Compliance Committee:** Body intended to analyze complaints that are contrary to this Code, whose members are appointed by the company's directors.
- ✓ **Compliance:** Portrays the idea of compliance and rule observance, aiming at protecting the company's image, responsibility and integrity.
- ✓ **Ecofibra or Company:** Refers to Ecofibra Indústria e Comércio de Compósitos Ltda.
- ✓ **Suppliers:** Individual or legal entity that provides services to the company as a result of business related to its commercial activity.
- ✓ **LGPD:** General Data Protection Law.
- ✓ **Partners:** Professionals, individuals or legal entities, who are not permanent employees and who work directly or indirectly for the company.
- ✓ **Internal Rules:** Internal regulations of the company that are not included in this Code, but that complement its premises.
- ✓ **Members:** Individual or legal entity with equity interest in the company.
- ✓ **Third parties:** Service providers, suppliers or business partners.
- ✓ **Improper Advantage:** Any benefit, even if not economic, to obtain personal or business advantage.
- ✓ **ESG:** Environmental, Social and Governance.

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03. INTRODUCTION

ECOFIBRA's Code of Ethical Conduct establishes mandatory and transparent rules for its behavioral premises, which must be observed by all involved parties, whether they are partners, managers, administrators and employees, including how they relate to third parties from the public or private sector, in addition to knowledge and compliance by suppliers, service providers and business partners.

Non-compliance with the conditions contemplated in this document, by those legally entitled, will result in the adoption of admissible measures, including, but not limited to: reversal of trust position; termination of employment contract; withdrawal from commercial partnership formation or its cancellation, if already in progress, always considering the possibility of consequent adoption of applicable legal and judicial measures, as the case may be.

Thus, **ECOFIBRA** assumes the firm commitment to comply with and enforce pertinent legislation, external and internal regulations, in addition to compliance with technical and legal standards applicable to its business, which underpin and guide its corporate activities.

04. AUTHORITY, RESPONSIBILITY AND SCOPE

The Compliance Committee, with the support of ECOFIBRA's Senior Management, has the authority to supervise the activities related to the **Code of Ethical Conduct**, especially with regard to its policies, ensuring that its objectives are implemented, as well as continuously critically analyzed.

The Compliance Committee and Senior Management are also responsible for supervising the collection of company information considered to be at risk and for providing adequate and appropriate resources for the effective operation of this **Code**.

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Managers and managers have the responsibility, among others, to **(i)** act in internal communication, highlighting the importance of effective management of the policies contemplated in the Code of Ethical Conduct; **(ii)** act with their teams as inspirers; **(iii)** contribute to the effectiveness of the company's ethical premises; **(iv)** assume the role of leaders in the prevention and detection of bribery, corruption and other deviations in the areas under their responsibility and, also **(v)** encourage complaints to the Compliance Committee.

The rules covered in this **Code of Ethical Conduct** must be fully observed by all partners, managers, administrators, employees, suppliers, service providers and business partners, who are committed to complying with all its provisions.

The **Code of Ethical Conduct** must be made available through the company's website to all those involved, including its feasibility to suppliers, customers and business partners, who must necessarily take prior knowledge of its content, assuming the commitment to comply with its determinations.

This **Code** must be continuously reiterated to all employees, aiming to see its premises consolidated and its main objectives achieved. Furthermore, it must be reviewed whenever its readjustment is deemed necessary, especially when resulting from new risks that have been identified due to changes in legislation or other determining factors.

New employees must receive a digital copy of this **Code** during their integration training, prior to beginning their activity performance, signing the Adhesion Term.

The partners, managers and area managers must consider in their activities - permanently - the values, rules, policies and procedures of integrity established in this **Code of Ethical Conduct**, and must be emphatic about the non-tolerance of the commission of harmful acts against the Public Administration (or even private entity, if relevant),

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even if such a situation implies disrupting or preventing the success of a certain business that was supposed to be profitable to the company.

It is incumbent upon managers, administrators and members of the Compliance Committee the responsibility for the constant dissemination of the rules of this **Code**, especially with regard to its policies, in addition to the dissemination of other internal regulations of the company.

05. OBJECTIVES

ECOFIBRA values integrity in its commercial, governmental and labor relations. As a result of this positioning, it is essential that the company obtain guarantees in its operations and, consequently, provide protection to those involved in its business, directly or indirectly.

Its **Code of Ethical Conduct** aims to provide greater security to its partners, in addition to providing security, where relevant, to its managers, collaborators, suppliers, service providers, business partners and other stakeholders who in any way relate to **ECOFIBRA**.

The **Code** also aims to guarantee ethical and transparent relationships; minimize its business risks and also ratify that the company values integrity and compliance in all its commercial, governmental and labor relations.

Through this **Code**, **ECOFIBRA** reaffirms its firm commitment to remain in compliance with the standards, regulations and legislation applicable to its business activities, in addition to the perennial maintenance of its ethical conduct.

06. COMPLIANCE COMMITTEE

The **Compliance Committee** is the body that, endowed with autonomy, competence, authority and impartiality, has independence to perform its functions and promote the necessary procedures aiming

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to ensure that indications of irregularities are effectively investigated.

The **Committee** has direct and immediate access to managers, administrators and also to partners, with authority to investigate any issue or concern regarding the content of this **Code**, as well as the content of other company determinations.

The members of the **Compliance Committee** will be appointed by the Senior Management or members of **ECOFIBRA**, in a minimum number of three and a maximum of five members, and may or may not be composed of employees of the company, and at least one member of the **Committee** must be external.

The members of the Compliance Committee may be replaced whenever deemed necessary.

The **Compliance Committee** has the responsibility to:

- (i) Continuously monitor, reiterate and supervise compliance with the Code of Conduct.
- (ii) Determine the forms of communication and dissemination of the **Code of Conduct**.
- (iii) Carry out the internal and external communication of the **Code**, especially regarding the policies contemplated therein.
- (iv) Carry out the necessary training and deemed necessary, for all those involved, against signature of the Term of Adhesion and the attendance list in training.
- (v) Ensure that the **Code** is available, including in any other languages, if deemed necessary.
- (vi) Clarify doubts raised in the interpretation of this **Code of Ethical Conduct**.
- (vii) Receive any and all reports and/or contributions.
- (viii) Decide on the procedure to be adopted to deal with complaints received.
- (ix) Conduct internal investigations, including those designated by the partners or by the Senior Management, as well as, in specific cases, apply sanctions.

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- (x) Periodically report to Senior Management on the activities carried out, related to compliance with the Code.
- (xi) Update the **Code of Ethical Conduct** whenever deemed necessary, especially if due to changes in legislation;
- (xii) Preserve the identity of those who eventually contribute, report or report non-conformities in relation to the premises contemplated in the **Code of Ethical Conduct**.
- (xiii) Offer the security of anonymity and ensure that the whistleblower does not suffer retaliation, discrimination or disciplinary action for reports made in good faith or based on a reasonable conviction of violation or suspicion of violation of the policies and/or other internal rules and regulations of the company.
- (xiv) Receive, analyze and inform the Senior Management about the information, records and evidence from any investigation and/or inspection that the company may suffer.
- (xv) Meet the demands of customers, potential customers, suppliers, service providers and other interested parties, related to information of **ECOFIBRA's** conduct program, in particular the principles formalized in this **Code**.
- (xvi) Evidence of the activities supporting the implementation and implementation of the **Code of Ethical Conduct**.

07. PREVENTIVE POLICIES

ECOFIBRA defined the policies to be observed and complied with aiming to prevent and detect the occurrence of irregularities, based on previously identified risks, considered as pillars of its operations, namely:

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07.1 Anti-Corruption and Anti-Bribery Policy

ECOFIBRA values the full observance of behavioral and integrity rules at the most different hierarchical levels, in relation to public and private agents, assuming the commitment not to agree with any act of bribery or corruption, prohibiting conduct that may trigger such acts, as well as recommending those that may avoid them.

ECOFIBRA's Anti-corruption and Anti-bribery Policy applies to all partners, managers, administrators, employees, suppliers, business partners and also third parties, who must know and fully observe it in the performance of their activities. It is therefore prohibited to:

- (i) Promise, offer or give, directly or indirectly, undue advantage, through payments, gifts or other benefits, to any public agent or third party related to it.
- (ii) Collude with the practice of illicit acts, even if for **ECOFIBRA's** economic benefit, such as providing or accepting invoices for services not performed or products not delivered, among others.
- (iii) Frustrate or defraud, by adjustment, the competitive nature of any bidding procedure.
- (iv) Remove or seek to remove a bidder, through fraud or offering an undue advantage.
- (v) Create, fraudulently or irregularly, a legal entity to participate in a bidding process or enter into an administrative contract.
- (vi) Obtain undue advantage or benefits, fraudulently, related to modifications or extensions of contracts entered into with public administration, without legal authorization, whether in the bidding phase or in contractual execution.
- (vii) Hinder the inspection activity of public agencies or agents, or intervene in their performance, including within the scope of regulatory agencies and supervisory bodies of the national financial system.

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(viii) Receive or request, directly or indirectly, gifts or other personal benefits, from any supplier or related third party.

ECOFIBRA managers, administrators, employees or third parties will never be prejudiced for refusing to participate in bribery or undue advantage acts, even if such refusal may result in business loss for the company.

For illustrative purposes, certain acts that may constitute irregularities are listed and, should they occur, the Compliance Committee should be activated: payments made exclusively in cash; operation being structured with the objective of avoiding compliance with legislation; contractor without adequate experience to fulfill the contract object; supplier who refuses to accept the premises of this **Code**; existence of personal relationship between a third party indicated by the contractor and a public agent or a private company decision-maker involved in business with the company.

Observation and compliance with the premises established in this Policy should also be considered, as appropriate, in ECOFIBRA's relationships with private sector partners.

07.2 Public Agent Relations Policy

ECOFIBRA's relationship with public agents must be transparent and based on good faith, whose precepts and recommendations established in the **Code of Ethical Conduct** must be complied with. Thus, its **Public Agent Relations Policy** determines the conduct that should or should not be avoided, necessary to prevent harmful and bad faith acts.

The Policy applies to all partners, managers, administrators, employees, suppliers and third parties, who must know it and apply it fully in the performance of their activities, observing the following:

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- (i) To value transparency, good faith and ethics in the relationship with Public Agents.
- (ii) Not to offer any type of advantage considered undue to Public Agents.
- (iii) Not to use Public Agents to improperly serve the interests of **ECOFIBRA**.
- (iv) Not to engage in political and partisan activities and do not use the company name for such purpose.
- (v) Not to make contributions, on behalf of the company, in cash or any other form, to political parties and candidates for public office.
- (vi) Participate in bids based on ethical conduct.
- (vii) Contact the Compliance Committee whenever **ECOFIBRA's** representative finds any attempt or practice of harmful acts, whether by Public Agents or private parties, in public bidding.
- (viii) Value compliance with the provisions of contracts entered into with Public Administration, maintaining transparent and integral management, in addition to perfect respect for the determinations of this Code and other internal company regulations.
- (ix) Participate in meetings with Public Agents with at least two **ECOFIBRA** representatives, whenever the topic is considered sensitive, who must have full knowledge of the premises of this Code.
- (x) Formalize meetings with Public Agents indicating, whenever possible, their agenda.
- (xi) Formalize minutes of meetings whenever it is understood that the topics are considered relevant.
- (xii) Attend any public inspection at **ECOFIBRA** premises in the presence of at least two company representatives.
- (xiii) Provide the information and documents requested by public inspection so that the act is not hindered, impeded or obstructed.

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- (xiv) Notify the **Compliance Committee** about the investigation or inspection, if the company was previously informed by the inspection agency.
- (xv) Forward to the **Compliance Committee** the information, records and evidence arising from the investigation and/or inspection.

07.3 Third Party Relations Policy (Service Providers, Suppliers and Business Partners)

ECOFIBRA's relationship with its clients, service providers, suppliers and business partners is determinant for the company to achieve its objectives, through encouraging the development of healthy, fair and ethical business relationships.

ECOFIBRA is convinced that hirings and partnerships should be guided by impartial principles, considering the technical and professional qualifications of the contractor, when service providers and the best commercial conditions, when in relationships with suppliers. This concept aims to ensure that **ECOFIBRA** continuously seeks the best cost-benefit ratio, combined with the best commercial conduct.

The procedure for formalizing these contracts and partnerships is determinant for the company to act diligently.

Thus, in its commercial relations, **ECOFIBRA** prioritizes that its partners: **(i)** know and commit to the provisions present in the **Code of Ethical Conduct**; **(ii)** are effectively aligned with ECOFIBRA's commercial and ethical objectives and **(iii)** believe in good business practices. For this purpose, suppliers and service providers classified as critical must, before contracting, fill out the specific Compliance Form for suppliers, which will be made available through exclusive link and QR Code.

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The **Third Party Relations Policy** determines the prohibited, recommended and encouraged conduct to guide the relationship between **ECOFIBRA** and its clients, service providers, suppliers or business partners. The guidelines seek to ensure integral relations, privileging partnerships that are in compliance with the values presented in this **Code**.

Through contractual clause or other form of engagement, **ECOFIBRA** may require from its service providers, suppliers and business partners, knowledge and compliance with the conduct premises contemplated in this **Code**, committing to:

- ✓ Comply with legislation and regulations applicable to their business and with the contract and/or document that binds **ECOFIBRA** to the agreed business.
- ✓ Maintain confidentiality of confidential information.
- ✓ Not engage in acts of bribery or anti-competitive activities.
- ✓ Not agree with any type of discrimination, violence, harassment or promote content of extremist ideological tendency.
- ✓ Promote occupational safety and health.
- ✓ Adopt practices aligned with sustainability and ESG (Environmental, Social, and Governance) principles, using natural resources consciously, complying with applicable environmental legislation, promoting good social practices, such as respect for human rights and decent working conditions, in addition to ensuring ethical, transparent and responsible governance. Value cordial relations with **ECOFIBRA**, including in online environments.
- ✓ Refrain from disclosing any textual or audiovisual content that depreciates the image of **ECOFIBRA**.
- ✓ Only use the name and image of **ECOFIBRA** with prior authorization from the company.

Such requirements, in conjunction with the others established in

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the policies and legislation, consolidate the main provisions to be observed in commercial relations, considering that **ECOFIBRA** also assumes equal commitments.

In closing relevant contracts or those of considerable risk, at the discretion of commercial and procurement management, **ECOFIBRA** must conduct prior due diligence to assess the integrity of potential clients, contractors or business partners, in order to check, among other information deemed necessary: their reputation, integrity and legal, economic and/or financial compliance in a manner compatible with the business object.

It is also recommended the following actions to be observed when closing the pact:

Ensure that **ECOFIBRA** has full conditions to meet the object of the business, when it is the contracted party.

- ✓ Ensure that the cost/benefit of the business has been evaluated, considering the legal determinations and premises of this **Code**.
- ✓ Ensure that there are anti-corruption and anti-bribery clauses in the contracts or other documents signed with **ECOFIBRA**, whether this as a contracting party or contractor.
- ✓ Require full compliance with the provisions agreed between the parties, especially related to the premises of ethical conduct.
- ✓ Ensure about the real need of the company with regard to contracting for the acquisition of goods, services and/or materials.
- ✓ Ensure the impartial choice of the contractor, considering the quality of the products and services, the deadlines and other conditions relevant to the business.
- ✓ Prohibit hiring due to the existence of personal relationships with employees, managers or managers of the company, family ties or other forms of influence.
- ✓ Ensure that employees of service providers are

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duly regularized, registered or contracted, and with the due obligations met (FGTS clearance certificates, etc.). In order to guarantee the formalization and maintenance of full commercial relationships and partnerships, the following precautions must be observed, whenever possible.

- ✓ The hiring of suppliers must be preceded by due diligence, considering their expertise, reputation and also the compliance of their conduct with the legal rules of this **Code**.
- ✓ At the time of entering into the contract, **ECOFIBRA** must ratify that the suppliers are aware of their ethical premises.
- ✓ The relationship between **ECOFIBRA** and the contracting party, contractor or business partner must be formalized in an instrument containing: clear and objective clauses; qualification of the parties; object of the relationship and other relevant conditions. As such, **ECOFIBRA** will adopt in its contracts a standard clause that provides for this **Code**.
- ✓ Any contracts considered sensitive must be carefully evaluated, such as: lawyers, consultants, auditors, dispatchers, commercial representatives and sellers.
- ✓ In the course of the business, **ECOFIBRA** will endeavor to continuously evaluate its partners.
- ✓ It will be up to **ECOFIBRA** to request the necessary certificates, if so understood.

07.4 Accounting and Financial Policy

ECOFIBRA's Accounting and Financial Policy is based on Brazilian accounting, tax and corporate legislation, on the standards and recommendations of the Federal Accounting Council, on the prior control of its financial movements and on its records.

The documentation and traceability of **ECOFIBRA's** financial assets is fundamental to guarantee the origin and correct application of its resources, which is why they must receive special care. Those involved in the accounting operations of the company must undertake to: **(i)** not modify

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or tamper with payment processes or accounting information; **(ii)** not manipulating the records of financial transactions to obtain illicit benefits; **(iii)** acting with care and integrity; **(iv)** recording transactions in an organized and clear manner; **(iv)** paying attention to legal procedures and best accounting and corporate governance practices.

ECOFIBRA adopts strict processes for approval and inspection of its purchases. To ensure this compliance, expenses are approved in accordance with internal rules, considering different levels of competence. Thus, measures must be taken so that the same employee cannot play more than one role in the approval procedure (buyer and approver, for example).

ECOFIBRA is fully and completely responsible for payments for purchases made through an approved purchase order, issued electronically by its management software, sent to the supplier. Accordingly, no charges will be recognized that do not have such a purchase order approved by the responsible manager(s) or officer(s).

ECOFIBRA avoids carrying out transactions in kind, aiming to facilitate controls and records of cash movements. Thus, once approved, payments will preferably be made by electronic means.

The recording of the company's operational movements (financial, inventory and production) are also an instrument for control and accounting reliability and, if complete, ensures transparency of **ECOFIBRA's** financial flows before the market, respecting the limits of the right to confidentiality and the need to maintain confidential information.

All financial transactions must be recorded in the accounting books and records. Its categorizations and descriptions must be correct and clear, and it is forbidden to make inappropriate, ambiguous, fraudulent accounting entries or employ any procedure, technique or artifice that may conceal or in any way disguise illegal payments.

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Therefore, **ECOFIBRA**, **(i)** when making payments to suppliers and partners, must require accurate and itemized invoices, with the corresponding issuance of an invoice or receipt; **(ii)** may contract external financial audits, ensuring accurate accounting and strict control of the company's financial transactions; **(iii)** prioritize the hiring of suppliers and partners who value accounting and financial accuracy in their business. Compliance with the Accounting and Financial Policy tends to give rise to greater confidence of financial institutions and potential partners in the company's business activities.

07.5 Competition Policy

ECOFIBRA values the protection of a competitive and healthy competitive environment, this being one of the foundations of its commercial activities and also encourages that negotiations with competitors be guided by good faith and transparency, with strict observance of current legislation and its conduct premises.

ECOFIBRA's managers, administrators, employees, suppliers, service providers and business partners must refuse to receive confidential information about competitors, except in the case of obtaining information resulting from partnerships or contracts and if pertinent to negotiations.

The constitution of consortia, commercial partnerships and the execution of associative contracts will be allowed if the provisions contained in the current legislation and in the internal regulations of the company are observed.

When dealing with competitors, **ECOFIBRA** members must comply with antitrust rules, and the following conduct is prohibited: **(i)** fixing prices with competitors for the participation in a bidding process; **(ii)** exchange sensitive information such as prices, commercial proposals or commercial plans with competitors; **(iii)** direct bidding or any other type of contracting; **(iv)** promote rotation among competitors in public contracting.

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ECOFIBRA representatives, whenever in eventual telephone or electronic conversations with companies, which move toward competitively sensitive topics, must: **(i)** refuse to address the topic and **(ii)** hang up the phone if the interlocutor insists on the subject. Even if you participate only as a listener, the same procedure should be adopted. In this case, the agent must communicate the dismissal, recording in the minutes the reason for his/her departure, when possible. The same conduct must be adopted if in a face-to-face meeting.

07.6 Data Protection Policy (compliance with LGPD)

The **Data Protection Policy (LGPD compliance)** aims to demonstrate **ECOFIBRA's** commitment to privacy and protection of personal data collected from its employees, service providers or other third parties, establishing the premises to be observed regarding collection, registration, storage, use, sharing, enrichment and elimination of data collected within the scope necessary for the development of its activities, in accordance with legislation in force.

Such policy is based on the protection of personal data, observing especially: respect for privacy; informational self-determination; freedom of expression, information, communication and opinion; inviolability of intimacy, honor and image; economic and technological development and innovation; free enterprise, free competition and consumer protection; and human rights, free development of personality, dignity and exercise of citizenship by natural persons.

The professional responsible for complying with the LGPD at **ECOFIBRA**, which may be internal or external, at the sole discretion of the Senior Management, is responsible for:

- ✓ Ensure and control compliance with the Law within the company;
- ✓ Receive from the data processing agent all information that

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identify any data processing activity.

Understand the life cycle of personal data, instructing the controller so that the related activities are in accordance with the principles, rights and other requirements of the Law.

- ✓ Bring to the attention of management and the Compliance Committee the conclusions and instructions on the risks involved in case of inadequacy with the LGPD.
- ✓ Be the link between the organization, the National Data Protection Authority (ANPD) and data subjects, acting as a channel of dialogue with these entities.
- ✓ Coordinate the preparation of the personal data protection impact report, a document that may be required by ANPD in cases involving, for example, processing of sensitive data and use of legitimate interest as legal basis.

ECOFIBRA commits to fully comply with the provisions set forth in Law No. 13.709/2018 (General Personal Data Protection Law), especially observing the principles of purpose, adequacy, transparency, free access, security, prevention and non-discrimination in data processing. As such, the following procedures were established, among others:

- ✓ At the time of necessary data collection, the person responsible for the requesting area must inform the natural person providing such data of their purpose, storage method and disposal.
- ✓ In the same act, the requestor must solicit formal consent for the use of this personal data, which must be obtained freely, unequivocally and related to its exclusive purpose.
- ✓ Specific clauses must be included in all types of contracts, partnership documents and others necessary and pertinent to the business, obligating the parties to observe and comply with LGPD determinations.
- ✓ Information related to the Human Resources Department

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must be properly adapted to the premises of the Law.

- ✓ Differential treatment should not be provided, in relation to compliance with the requirements of the LGPD, between employees and outsourced workers. In case outsourced companies perform the processing of any data related to **ECOFIBRA**, they must respect the conditions stipulated in this Policy.
- ✓ Internally, the data collected should only be accessed by professionals in the requesting area, respecting the principles of proportionality, necessity and relevance to **ECOFIBRA's** business objectives, in addition to the commitment to confidentiality and preservation of privacy under the terms of this **Policy**.
- ✓ Personal data, after the deadline and legal need, must be deleted using secure disposal methods, or used anonymously, if applicable, always based on the expected good faith.

It is absolutely prohibited for managers, employee managers and third parties to perform actions or omissions that would affront the premises contemplated in the LGPD or other laws and regulations applicable to the business. All must commit to store, process and carry out the flow of personal data and other third-party data, directly or indirectly related to **ECOFIBRA**, under penalty of, in case of resulting infraction, proper accountability.

07.7 Occupational Health and Safety Policy

ECOFIBRA values the safety and well-being of its employees, thus the company provides all necessary resources and guidance so that the development of their activities occurs in the safest possible way.

The prevention of accidents in the workplace is essential to maintain the well-being and safety of **ECOFIBRA** employees. For this purpose, the recommendations and guidelines of the **INTERNAL COMMISSION FOR ACCIDENT AND HARASSMENT PREVENTION**

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(CIPAA) must be strictly known to all involved.

Everyone is responsible for the health and safety of the work environment, therefore, occupational health and safety standards must be strictly observed. Any accident risks must be communicated to the immediate head and/or person in charge of the safety area so that the necessary measures can be taken.

ECOFIBRA will provide its employees, as well as employees of service providers at its facilities, Individual Protection Equipment (PPE) and Collective Protection Equipment (CPE) specific to each activity, conducting the necessary training for their correct use.

All employees must perform their activities in perfect compliance with the work safety, environment and occupational health instructions and use the PPE specified for their activity.

Failure to use safety equipment will be considered a serious misconduct, initially causing a warning to the employee and in the reiteration of serious misconduct, the company may dismiss him/her for just cause.

The Occupational Safety representative shall: transmit ECOFIBRA's best practices to employees; provide the necessary training regarding safety, occupational health and sustainability (environment and social responsibility) standards and provide individual and collective protection equipment, as well as provide usage guidelines.

07.8 Environment Commitment Policy

ECOFIBRA adopts the firm commitment to use natural resources and assets seeking not to compromise the availability of these elements for future generations.

The sustainable practices applied by **ECOFIBRA** in its activities aim to integrate the economy, society and the environment, in order to meet the company's current needs in harmony with society.

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Thus, partners, managers, administrators, employees and involved third parties must be equally aware of the importance of environmental conservation and protection. For this they must observe the following:

- ✓ Preserve the environment in the development of its activities, with caution, planning and diligence in the management of natural resources, whenever relevant.
- ✓ Observe the environmental legislation applicable to its business activities.
- ✓ Employ, whenever possible and relevant, innovative and sustainable technological solutions with less impact on the environment.
- ✓ Consciously use natural resources in the work environment, avoiding waste in the consumption of water, electricity, fuels, among others.
- ✓ Commit to positive conservation and education socio-environmental actions.
- ✓ Adopt care with storage, disposal and disposal of waste and other materials, in compliance with the relevant legislation. Implement practices aligned with ESG environmental principles, promoting sustainability in all operations and preventing negative environmental impacts.

07.9 ESG Commitment Policy

ECOFIBRA recognizes the importance of integrating ESG - Environmental, Social and Governance principles into its business strategy, as a way to ensure sustainable, ethical and responsible growth that contributes positively to society and the environment.

Thus, the company's ESG Commitment Policy is structured on the following premises:

- (i) **Environmental (E):** Preserve natural resources and minimize impacts through the conscious use of inputs, proper waste management, compliance with environmental legislation and encouragement of innovation with

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sustainable solutions;

(ii) Social (S): Promote a healthy, safe, inclusive and respectful work environment, based on human rights, valuing people and social responsibility with the communities in which it operates; and

(iii) Governance (G): Adopt transparent, ethical and responsible practices for business management, with control mechanisms, corruption prevention, risk management and compliance with legal and regulatory standards.

ECOFIBRA expects its partners, managers, employees, suppliers, service providers and business partners to share this commitment and act in accordance with these guidelines, contributing to the consolidation of an organizational culture based on ethics, sustainability and corporate responsibility.

07.10 Media and Technology Policy

ECOFIBRA established the **Communications and Technology Media Policy** considering that its use requires awareness and responsibility on the part of users and may result in costs and/or damages to the company, if used inappropriately.

When using the internal network or company communication, managers, administrators, employees and service providers who work internally at **ECOFIBRA** must commit to:

- (i)** Only access the internet network and/or use corporate email for the perfect development of their professionals activities, carrying out the tasks and operations in strict compliance with the company's procedures, standards and guidelines.
- (ii)** Not use corporate email outside the company's business hours without authorization from one's hierarchical manager.
- (iii)** Not disclose, outside the professional scope, fact or information of any

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nature of which one becomes aware by virtue of its attributions, except as a result of a competent decision in the legal or judicial sphere.

- (iv)** Take care when displaying data on screen, printer or recording on electronic media, in order to prevent unauthorized persons from becoming aware of them.
- (v)** Not leave the workplace without ending the browser session, without locking the workstation, as well as without ending the corporate email session, preventing unauthorized access by third parties.
- (vi)** Not use online games or other similar activities on company premises, it being certain that their use will constitute serious misconduct, sufficient for dismissal for just cause.
- (vii)** Not use the corporate internet to download music, movies and videos and, also, not use free programs or programs that are not licensed to the company, it being certain that their use will constitute serious misconduct, sufficient for dismissal for just cause.
- (viii)** Not reveal their access password to the corporate network, ERP, internet and/or their mailbox (corporate email).
- (ix)** Respect the safety standards and system restrictions imposed by the safety systems implemented in the company.
- (x)** Be responsible, in all instances, for the consequences of actions or omissions under their responsibility that may put at risk or compromise the exclusivity of knowledge of their password or the transactions to which they have access.
- (xi)** Not browse in company premises on sites containing: pornography; pedophilia; terrorism apology; drug apology; social networking; violence and aggressiveness (racism, prejudice, etc.); copyright violation (piracy, etc.); inappropriate content; offensive; illegal; discriminatory and similar.
- (xii)** Be aware that the use of corporate email does not guarantee rights over it, nor does it confer authority to grant access to other people.
- (xiii)** Assume the applicable responsibilities for damages that may be

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attributed to the company, if the provisions of this Policy are not complied with.

- (xiv) Respect and fully comply with the conditions and premises set forth herein.
- (xv) Be aware and agree that the relevant and necessary programs for executing their activities will be made available by the relevant department and will be part of the inventory of software permitted and licensed by the company.
- (xvi) Be aware and agree that the installation of any program without proper knowledge of the company is prohibited.
- (xvii) Be aware and agree that the company may monitor, track and supervise the messages and content of corporate emails sent and received, without this implying a violation of privacy.
- (xviii) Not use the company name in publications that are not of an institutional nature, even though the company ensures freedom of expression by all.
- (xix) Use communication mechanisms consciously, without exposing situations considered embarrassing or unwanted.
- (xx) Employees, third parties and service providers may be held civilly and criminally liable for damages caused as a result of non-compliance with information protection rules and computer resources of the corporate network, defined in this policy.
- (xxi) The Committee may verify and analyze any corporate email that is the subject of a complaint. In case of misuse or with messages that compromise the company, the Committee may take action in relation to the case.

In its relationship with the press, **ECOFIBRA** must mandatorily obey the precepts and principles established in this **Code**, it being certain that the employee is not authorized to speak or give information and interviews, without prior authorization from the company. Any and all requests in this regard must be forwarded to the Senior Management for the necessary measures.

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ECOFIBRA, in its relationship with Unions, will obey national legislation and what is established in this **Code of Ethical Conduct**. Any notification or communication sent by Unions must immediately be forwarded to the Human Resources Department, which has the responsibility to take appropriate measures.

07.11 Secrecy and Confidentiality Policy

ECOFIBRA established that its managers, administrators, employees, service providers, suppliers and other interested third parties must know and agree with its **Secrecy and Confidentiality Policy**, committing to preserve the confidentiality of its business information and affairs.

Therefore, the involved parties are prohibited from **(i)** using any confidential information to which they had access due to their professional activities or as a result of existing commercial partnerships, for their own benefit or that of third parties; **(ii)** recording or reproducing confidential documentation to which they had access, committing to eliminate any physical or virtual copy they possess, if not authorized and/or if not inherent to their functions; **(iii)** passing on confidential information or facilitating such information to third parties not authorized by the company and **(iv)** sharing information relating to **ECOFIBRA's** know-how, intellectual property, database, reports, client list, cost composition, prospective business, accounting information, business strategies and sensitive information with persons outside the company and/or without proper authorization from those legally entitled.

The violation of this Policy, as well as others, must be forwarded and evaluated by the Compliance Committee, without prejudice to any eventual charges in the judicial sphere, both civil and criminal.

It will be the responsibility of the person aware of the violation to inform the Compliance Committee of any violation of the confidentiality rules hereby established, even if it occurred through action or omission by third parties.

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The following do not constitute confidential information: those already available to the general public; those that were already known before the relationship with the company and, also, those that are no longer treated as confidential by **ECOFIBRA**.

The confidentiality and secrecy information provided for in this Policy will be valid for the duration of their employment relationship or any commercial partnership for a minimum period of 05 (five) years from the termination of their relationship with the company.

07.12 Gift, Present and Hospitality Policies

Through this **Code**, **ECOFIBRA** established the **Gift, Present and Hospitality Policy** that must be observed and complied with by those legally entitled.

The offering of gifts, presents and hospitality to public sector agents or even private sector agents will affront the premises determined by **ECOFIBRA's Code of Ethical Conduct**.

In the case of offering or receiving **gifts, presents and hospitality**, the following guidelines must be observed:

- (i) **ECOFIBRA** managers, administrators and employees may **offer** gifts and presents of value limited to 20% (twenty percent) of the national minimum wage, provided they have an exclusively institutional character and are not linked to any attempt to obtain advantage or influence.
- (ii) It is expressly prohibited to **offer** gifts or presents to public or private agents who act in conducting contracting processes or contract supervision in which **ECOFIBRA** figures as contractor, especially during negotiation, bidding, contracting or business release phases.
- (iii) It is also prohibited to offer gifts or presents with the intention of provoking in the receiver any action that could be interpreted as undue advantage or reward for a particular conduct, action or

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omission.

- (iv) **ECOFIBRA** employees are permitted to **receive** gifts, provided the limit of reasonableness is maintained, respecting the maximum value corresponding to 20% (twenty percent) of the national minimum wage. Gifts must be understood as sporadic and courteous mementos, distributed in an institutional and generalized manner, during commemorative periods or specific events, and may or may not contain the **ECOFIBRA** logo.
- (v) **ECOFIBRA** considers as institutional gifts and without commercial value items such as: office materials, agendas, pens, calendars, books, mugs, notebooks, among others, provided they are offered by suppliers or service providers with corporate character.

Regarding **hospitality** policies, it is permitted to cover meals for public agents, provided it is linked to legitimate business execution, respecting modest values and not occurring during bidding phases or contractual negotiation.

ECOFIBRA may also pay for travel by public or private agents, provided that they are: **(i)** clearly and objectively justified; **(ii)** carried out to meet the legitimate interests of the company; **(iii)** requested directly by the Government or by the potential contracting private company. Under no circumstances will travel for tourism purposes be funded.

In case of doubts regarding the offering or receiving of **gifts, presents or hospitality**, the involved employee must previously consult the Compliance Committee through official channels. The Committee will assess the situation on a case-by-case basis and advise on the measures to be taken.

07.13 Communication and Training Policy

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ECOFIBRA has a firm commitment to guide its employees and other involved parties regarding the company's rules, including instructions on the standards and legislation that guide its activities, so that there are no doubts regarding the behavior they should adopt in relation to their activities and obligations, before the market, competition, society and other pertinent factors.

07.13.1 Initial Training

Upon joining **ECOFIBRA**, any and every new Employee must undergo an integration and initial training process, where all objectives, principles, rules, policies and procedures of this Code will be covered, in addition to other internal regulations.

Integration and training must be carried out in the first week of the new employee's admission, where they will become aware of this document, its applications and consequences, assuming the permanent commitment to observe and comply with it.

07.13.2 Continuous Training

ECOFIBRA encourages its employees to participate in courses and training, especially related to the content of this Code. Thus, all employees and other involved parties will receive continuous information and training addressing its standards and policies.

07.14 Complementary Policies

a) Political and Religious Activities

ECOFIBRA respects the political and religious participation of its managers, administrators, employees and other partners, however, linking its name or business activities with these practices is prohibited. It is emphasized that all, whether managers, administrators, employees or other involved third parties, have autonomy for the

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exercise of their political activities, and must, under any circumstances, protect **ECOFIBRA** from any political-party affiliation.

ECOFIBRA does not make electoral or political-party donations, and offering or lending/transferring goods and products that could constitute electoral contribution is prohibited.

ECOFIBRA managers, administrators and employees may make electoral donations with their own financial resources, without any type of involvement or link from the company.

b) Moral Harassment, Sexual Harassment or Psychological Violence

ECOFIBRA prohibits any type of discrimination, violence, moral harassment, sexual harassment or reprimand among managers, administrators, employees or third parties involved in its business activities, directly or indirectly.

In the occurrence of any of the conduct described above, it is imperative to send communication to the **Compliance Committee** so that appropriate measures can be taken.

c) Protection of the Company's Image

ECOFIBRA's image constitutes one of its main intangible assets, including its logo which is the translation of everything it represents and does, generating trust and security in its clients and, in particular, portraying its ethical conduct before the market.

In order to preserve this image, all those involved must: **(i)** always use ECOFIBRA's name in a respectful manner; **(ii)** not externalize a personal stance as a position signed by ECOFIBRA; **(iii)** link ECOFIBRA's social and environmental actions to its brand; **(iv)** maintain a harmonious work environment, translating the company's conduct; **(v)** respect the customs and cultures

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places of the community where it operates and adopt a responsible posture of community involvement; **(vi)** guide relationships in the workplace through respect and impartiality; **(vii)** not tolerate favors or losses, carried out with partiality to any professional in any circumstance; **(viii)** prohibition of the use of alcohol, illegal drugs and gun possession.

d) Mobile Devices and Vehicles

The company may provide, to certain employees or other involved parties, electronic devices (such as notebooks and cell phones) or vehicles for corporate use, provided that such resources are indispensable to the performance of their work activities.

The use of these assets must be carried out with responsibility, prudence and oversight, being strictly restricted to the professional purposes for which they were granted.

In case of loss, misplacement or theft, the user must immediately communicate to the company Administration, which will adopt appropriate measures, with special attention to the protection of corporate data and prevention of unauthorized access to **ECOFIBRA** systems.

08. Control Mechanisms

ECOFIBRA's Code of Ethical Conduct is based on transparent communication between members of the Compliance Committee and others interested in contributing to its improvement.

As stated, supervision of the **Code of Ethical Conduct** premises is the responsibility of the Compliance Committee and Senior Management. Daily monitoring and supervision of compliance with its recommendations, prohibitions and determinations are the responsibility of management and other administrators.

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Managers, administrators, and Committee members have a relevant role in disseminating **ECOFIBRA's** conduct rules, preventing irregularity situations from occurring within the scope of the company's activities.

08.1 Reporting Channel

ECOFIBRA provides channels for reporting irregularities, open and widely disseminated to all employees and third parties involved in its business, in addition to mechanisms aimed at protecting whistleblowers in good faith, aiming to ensure compliance with the premises established in this **Code of Ethical Conduct**.

ECOFIBRA's managers, administrators, employees, suppliers, service providers and business partners may use the whistleblowing channels for cases of reporting violations of the premises of this Code to the Compliance Committee.

Reports may be registered anonymously for those who do not feel comfortable identifying themselves. For those who choose to identify themselves, confidentiality of their data and their report will be guaranteed, with any exposure of this information being prohibited.

To ensure that those interested in collaborating with reports feel secure about their anonymity, in addition to the guarantee that there will be no retaliation, the Channels provided by ECOFIBRA are external:

(i) **Email:** compliance@jabbar.adv.br

(ii) **Phone:** + 55 41 999766298

Once the information is received by the external member, the latter has the authority and commitment to **(a)** assess the context and severity of the information; **(b)** define its referral, whether to the Committee or directly to the partners, for example; **(c)** ensure the anonymity of the informant; **(d)** ensure that there will be no retaliation to the informant; **(e)** ensure that all information received is properly evaluated and

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(f) ensure the return of the outcome to the informant, if this is the case.

The **Compliance Committee**, managers and administrators must encourage all those interested in contributing to the reporting mechanisms not to report incorrect or false facts.

ECOFIBRA commits not to practice and/or tolerate retaliation against any person who presents, in good faith, a report or complaint about eventual violation of the principles or commitments assumed in this **Code**.

Any type of irregularity or violation of the provisions of this **Code of Ethical Conduct** must be reported to the **Reporting Channel**, enabling due treatment, contributing to the provisions of this **Code** and ensuring the perpetuity of ethics and integrity in the company.

Data relating to reports received, investigations conducted and concluded, or sanctions applied, will be documented by the **Compliance Committee** and, if necessary, made available to Senior Management.

Any doubts or inquiries that partners, managers, administrators, employees or service providers may have regarding the subject must be referred to and resolved by the Compliance Committee.

08.2 Guarantee of Anonymity and Confidentiality

ECOFIBRA reaffirms its commitment to protecting the anonymity and confidentiality of all communications made to the Compliance Committee, recognizing the importance and relevance of this information for the company's integrity.

Under no circumstances will the information provided be used against the employee who provided it. The company guarantees non-retaliation and encourages spontaneous good faith communication, ensuring a safe and ethical environment for reporting any inappropriate conduct.

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08.3 Internal investigations

ECOFIBRA may promote complementary investigations, if necessary, aiming to verify the reports received by the **Compliance Committee**.

At the request of Partners and Senior Management, the **Compliance Committee** may conduct investigative procedures to verify any irregularities or non-compliance situations.

In exercising its functions, the **Compliance Committee** must observe the precepts of discretion, confidentiality, professionalism, integrity, respect for the right of defense and impartiality to evaluate situations that require investigation of facts brought to the Committee.

Whenever not prohibited by Law, the investigation will be conducted confidentially and the results of the investigation will be confidential.

Investigations will be conducted with total impartiality and, to guarantee the integrity of the process, cannot be conducted by persons directly or indirectly involved in the facts investigated, even if they occupy Board of Directors, Management positions or are members of the Compliance Committee. If the investigated party is a Committee member, they will be automatically removed from any participation in the procedures, ensuring neutrality and transparency of the investigation.

In conducting investigations, the **Compliance Committee** will have guaranteed direct access to partners and Senior Management, with the intention of having the necessary support from administration for investigations to be effective.

The **Compliance Committee** may conduct investigations to determine the facts; collect all relevant documentation and other evidence; obtain evidence of testimonial evidence; where possible and reasonable, request reports on the cases, in writing and signed by the persons who made them, respecting the applicable legislation.

During the investigations, the Committee shall consider the risk of defamation and safety of employees. Therefore, it must maintain the

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confidentiality of the matter and investigation until the facts are established.

The Committee will have the autonomy to apply the disciplinary measures it deems necessary.

08.4 Consequences of Noncompliance with the Code of Ethical Conduct

ECOFIBRA will adopt the appropriate disciplinary measures for partners, managers, administrators and employees who commit acts that **(i)** compromise the company's image or **(ii)** violate this Code, whether through actions or omissions.

No type of retaliation will be admitted against **ECOFIBRA** members or third parties who contribute to the company's conduct mechanisms.

The measures that may be adopted by **ECOFIBRA** will be analyzed on a case-by-case basis, and may result in reversal of trust position or termination of the employee, depending on the assessment of the seriousness, intent and harmfulness of the conduct.

In the event of violation of the precepts of this Code by **ECOFIBRA's** suppliers, service providers and business partners, the measures to be taken must also be defined in the specific case by the **Compliance Committee**, and may lead to the termination of the relationship.

08.5 Clarification of Doubts

In case of doubts regarding the interpretation or application of the premises established in **ECOFIBRA's** Policies and in the provisions of this **Code of Ethical Conduct**, the **Compliance Committee** is available to provide due clarifications, through official communication channels, including contact with the external representative, through email: **compliance@jabbar.adv.br**.

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It is recognized that **not all situations** involving ethical dilemmas or professional conduct will be expressly provided for in this Code. For this reason, the company **strongly encourages** that any doubts are promptly referred to the Compliance Committee for evaluation and appropriate guidance.

Whenever a situation of difficult judgment arises, partners, managers, administrators, employees, service providers, suppliers and business partners should reflect on the following questions:

- **Does the situation make me comfortable?**
- **Is the posture aligned with ECOFIBRA's values, principles and policies?**

If any uncertainty persists, it is recommended to seek guidance from the **Compliance Committee**, which is prepared to offer support and ensure that decisions are in compliance with the company's ethical and integrity standards.

9. Conflict of Interest

Conflicts of interest are situations that may compromise the impartiality or integrity of corporate decisions by casting doubt on the compatibility between personal benefits — of partners, managers, administrators, employees or service providers — and **ECOFIBRA's** institutional values and objectives.

These situations may occur, for example, when there are personal or family relationships between individuals who occupy functions with potential decision-making influence, especially in the areas of Procurement and Supply, Human Resources, Commercial, and in relationships with

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suppliers and service providers. Such ties may generate perceptions of favoritism or interfere with the independence of decisions.

ECOFIBRA does not tolerate private interests taking precedence over the company's interests. Whenever there are indications or the possibility of conflict of interest occurring, the employee or agent involved must immediately withdraw from the process and communicate the fact to the Compliance Committee, so that appropriate measures can be adopted.

Appointing relatives for job positions is permitted, provided that the selection criteria established by the company are respected and there is no direct subordination between the appointee and the professional responsible for the area or selection process. In all cases, the contracting process must follow the procedures and internal procedures in force, with full transparency.

ECOFIBRA expects all its partners, managers, employees, suppliers, service providers and business partners to act with ethics, professionalism, responsibility and diligence, always guiding their decisions by the corporate values that govern the company's activities.

10. Monitoring and Review

ECOFIBRA's Compliance Committee is responsible for monitoring the application of this Code and reporting to Senior Management, when requested, the results of its performance.

This Code may be reviewed whenever necessary, especially in the face of legal changes or identification of new business risks.

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11. Normative References and Documents Used

For the preparation of this **Code** of Ethical Conduct, the standards, documents, normative instructions listed below were considered, among others:

- ✓ **Law no. 12.846/2013 (Anti-Corruption Law)**
- ✓ **Presidential Decree no. 8.420/2015**
- ✓ **Ordinance No. 909/2015, of the Office of the Comptroller General**
- ✓ **Ordinance No. 909/2015, of the Office of the Comptroller General**

12. Final Provisions

This **Code of Ethical Conduct** reflects **ECOFIBRA's** institutional commitment to integrity, transparency and responsibility in professional and commercial relationships.

Its application is mandatory for all partners, managers, employees, service providers, suppliers and business partners, and should serve as a reference for ethical conduct in the exercise of activities and decision-making.

This document will be reviewed periodically, whenever there is a need for regulatory updating, identification of new risks or improvement of governance and compliance practices. The updated versions will be formally approved by Senior Management and disseminated through the company's official channels.