

Code of Ethics



Mission, Vision, and Values

Mission

To offer high-level financial management by democratizing access to products and services, providing sophisticated analyses, technical training, and a consultative service that guides companies in their decision-making processes.

Vision

o enable high-level financial management for all companies.

Values

More than employees, we are ambassadors: a passionate team that knows how to sell our value.

Simplicity with robustness: we simplify the complexity of delivering the best in the market.

We build together, we grow together: recognition and meritocracy drive our evolution.

Engagement is in our DNA: to be a benchmark, we must give our best in every role.

To whom it applies

Investors

Leaders

Employees

Suppliers & Partners

You are already part of this achievement. In the last semester of 2022, we obtained the SOC certification, and it is the duty of all employees to help maintain this certification. Therefore, please ensure that you are always up to date with the obligations and behaviors that will be discussed in our compliance program, code of conduct manual, and this training.

We are counting on you!



Compliance Channel

We work with the mission of making our work environment welcoming, democratic, diverse, fair, and ethical, but we need everyone's help to implement continuous improvements in our corporate practices.

For this reason, Accountfy, through its compliance department, will ensure the widespread dissemination of the Code of Ethical Conduct, so that all employees are aware of its contents, comply with its resolutions, and report inappropriate behaviors and practices.

The Ethics Channel is available to receive feedback and reports of actions that may be in violation of the law, our Code of Conduct, and the Accountfy way of being and acting.

Accountfy employees are assured anonymity through this channel and the guarantee that their reports will be properly investigated without any harm to the whistleblower.

A large blue speech bubble graphic containing information about the Ethics Channel. At the top, it says 'ETHICS CHANNEL' in white text on a blue background. Below that, in smaller white text on a light blue background, it says 'HELP US TO FOLLOW DOWN THE PATH OF ETHICS AND INTEGRITY'. The main body of the bubble is white and contains the following information: 'CALL OR ACCESS' in blue text, followed by a phone icon and the number '0800 700 3110', a laptop icon and the URL 'contatoseguro.com.br/accountfy', and a smartphone icon with the text 'Safe Contact App: search for the organization name'. Below this is a blue bar with a lock icon and the text 'CONFIDENTIAL / 100% SECRECY / 24 H. A. DAY'. At the bottom, there are two logos: 'ACCOUNTFY' with a green square icon and 'contato seguro' with a diamond icon and the text 'CANAL DE ÉTICA' below it.

ETHICS CHANNEL

HELP US TO FOLLOW DOWN THE PATH OF ETHICS AND INTEGRITY

CALL OR ACCESS

 **0800 700 3110**

 contatoseguro.com.br/accountfy

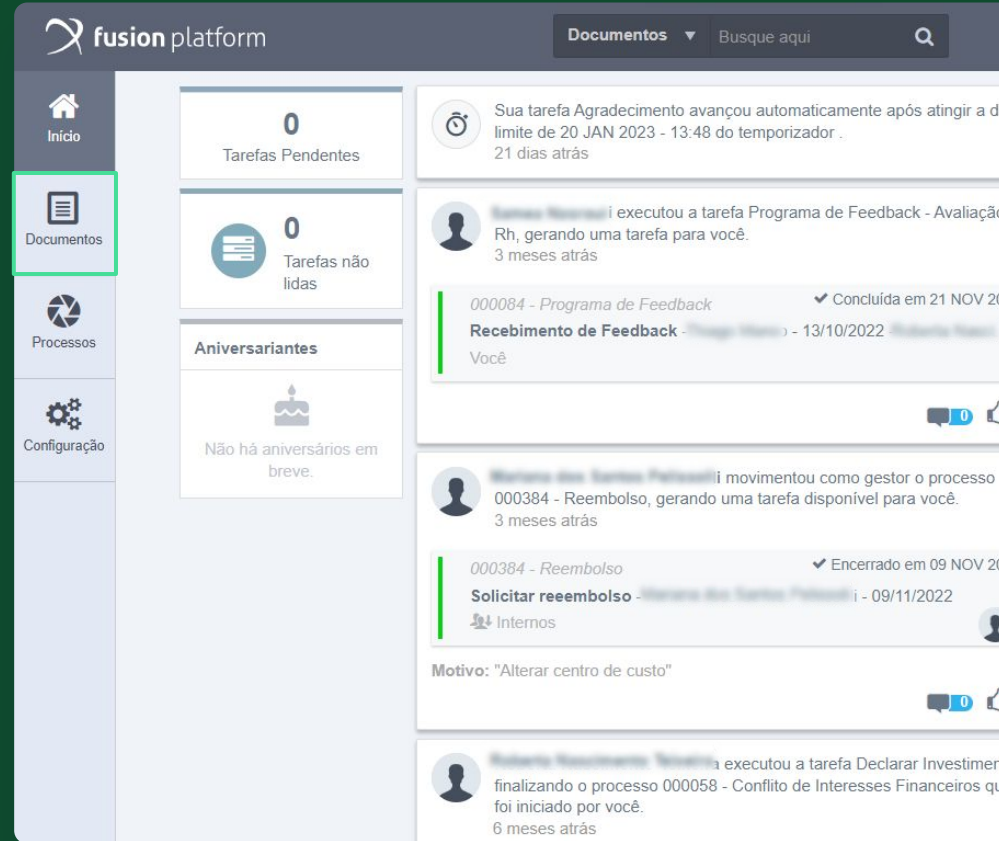
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 **CONFIDENTIAL / 100% SECRECY / 24 H. A. DAY**

 **ACCOUNTFY**  **contato
seguro**
CANAL DE ÉTICA

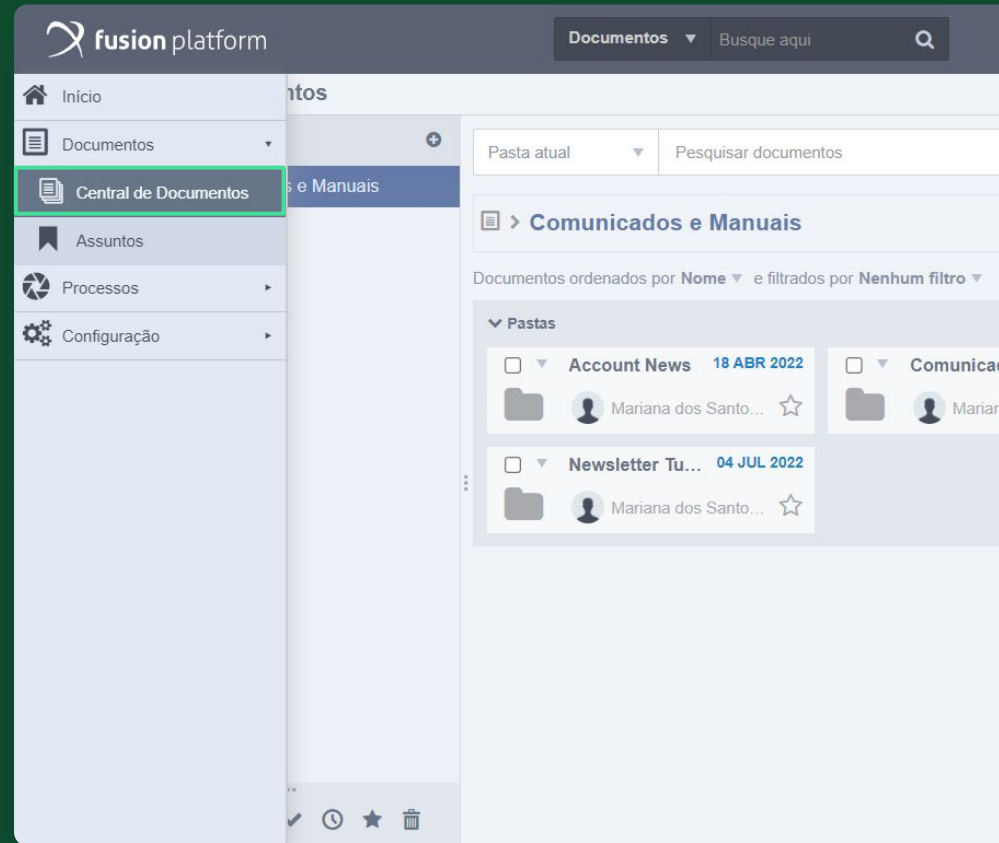
To access the developed policies and documents, simply log in to Fusion and follow the steps below:

Click on **Documents**, then in the submenu, select **Document Center** and finally, click on the **Policies** folder.



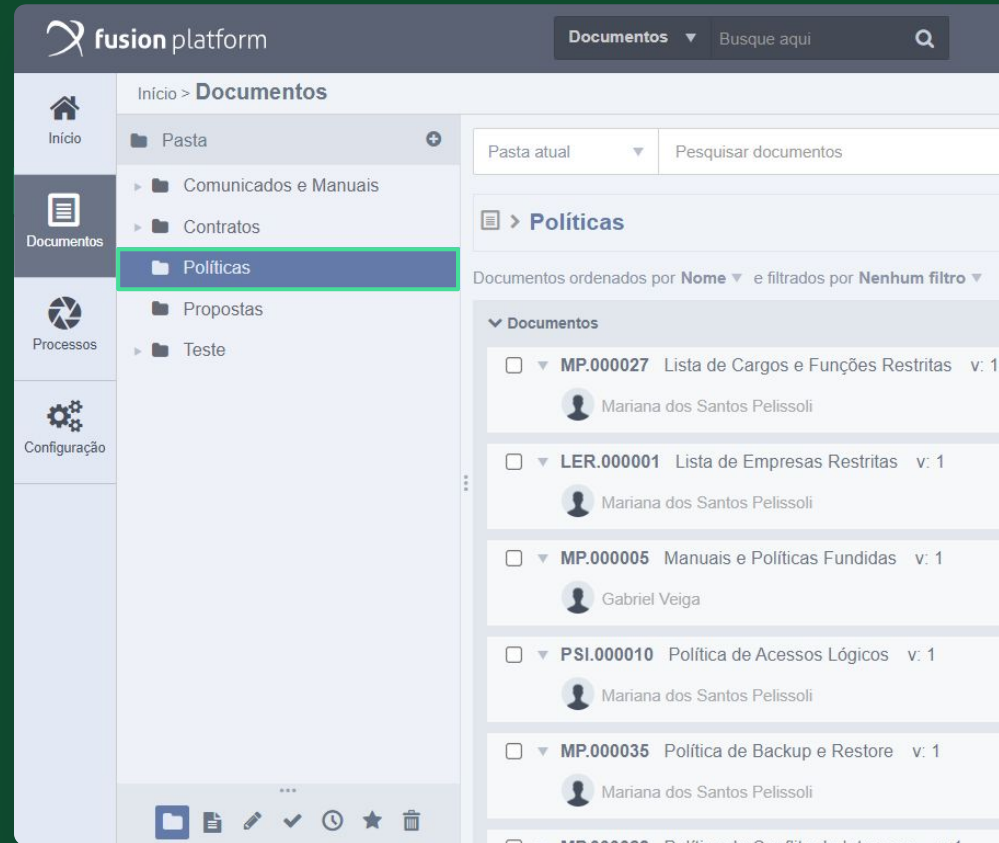
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Ethical Principles in Our Relationships

At Accountfy, diversity, honesty, and integrity in relationships among employees are highly valued. There is no room for discriminatory behavior or favoritism.



Expected Conduct from Employees

We foster a pleasant environment for collaboration and value individuals who are committed and driven, guided by a culture of meritocracy.

The behavior of our team should serve as an example, whether in administrative activities or business dealings.



Political and Religious Activities

Accountfy maintains a neutral stance on political and religious matters and respects the freedom of choice of our employees, clients, and suppliers.

Employees must respect this diversity by refraining from promoting campaigns or ideologies and not displaying political or religious stickers in the workplace, for example.



Interpersonal Relationships and Conflict of Interest

We foster practices that preserve good relationships and promote effective communication, ensuring the achievement of goals and objectives, as well as the professional development of everyone.

Therefore, all employees must familiarize themselves with our conflict of interest policy and comply with conflict of interest procedures according to their role.

Annually, all employees are required to participate in the general conflict of interest declaration process, and monthly, those in the list of restricted roles and functions must complete the financial conflict of interest questionnaire.



Focus on Security

We value a safe and healthy work environment that fosters the effective development of our employees' activities. Therefore, professional relationships must be based on strict adherence to safety regulations.

Familiarize yourself with our Information Security Policy, where you will find comprehensive material covering all security regulations.

Training Information Security

Access to Accountfy

Access to the company's premises is only permitted with a **prior invitation made through the WEWORK Platform**. If you are not a member and need to use the space, please contact your coordinator.

Protection of Assets and Physical Resources

We must use all equipment properly, ensuring that there is no mishandling, damage, loss, or misplacement during the performance of duties. All employees are responsible for the preservation of these assets and should use them exclusively for work purposes.



Intellectual Property: Exclusivity of Information and Materials

Everything created, obtained, or compiled by Accountfy, or on its behalf, is the exclusive property of the company.

Attention! Exclusive materials include:

Client lists, directories, files and reference materials, computer software, data processing systems, databases, computer programs, and any content and/or educational materials.

Invention, concept, idea, and process, developed individually or as a group, whether or not it can be patented or have its rights reserved by Accountfy.

Protection of Confidential Information

At Accountfy, client information entered into the platform, as well as negotiations between the company and clients, and the identity of the employee, if they choose confidentiality, are considered confidential. Such information should be handled with care and only used if authorized by a manager.

Confidential information must not be used or disclosed to anyone, even after the termination of the employment contract.



Access Passwords

Access to information systems, the corporate network, and email is personal and non-transferable, individualized for each employee.

Everyone must ensure the proper use of their access credentials and must not, under any circumstances, share them with other employees, suppliers, or service providers.



It is still the personal and non-transferable responsibility of each employee to:

Maintain the **confidentiality** of received information;

Prevent others from using your equipment while it is logged in with your identification;

Memorize your passwords and do not record them anywhere (i.e., do not share them with anyone or write them down);

Take responsibility for all actions performed with your identifier (login), which is unique and accompanied by an exclusive password for accessing Accountfy's information and technology resources;

Change your password whenever there is any suspicion of compromise;

Create strong passwords that are difficult to guess;

Always **lock your equipment** when stepping away.

Information Security

Transparency, ethics, and information security are topics that require continuous efforts in managing information assets, and we believe that only through these principles can Accountfy fulfill its mission.

With this in mind, Accountfy has sought to clearly and objectively outline the Information Security Guidelines for the Platform, creating a specific document to guide the company's corporate efforts in protecting information.

The Information Security Policy (PSI) was based on the recommendations proposed by the ABNT NBR ISO/IEC 27002:2013 standard, recognized worldwide as a code of practice for information security management, as well as on the laws in force in our country.

Some tips:

Keep your computer updated;

Turn it off regularly to avoid unnecessary energy use and be mindful of the environment;

Do not store company data on your personal computer;

Do not store client data on the company's computer;

Make it a habit to regularly delete this information from your device.

Employee Behavior on Social Media

In addition to safeguarding confidential information, employees should be aware that their actions and opinions can impact Accountfy's image.

Here are some examples of what is not acceptable on social media:

Making prejudiced, discriminatory, defamatory, injurious statements, or those that could harm the company's image;

Sharing photos, materials, or any situations related to Accountfy, competitors, partners, clients, or suppliers;

Participating in groups that engage in illegal activities or that promote drug trafficking, crime, or other situations that could damage Accountfy's image.

Relations with the Media

A imprensa e os veículos de comunicação são partes atuantes. The press and media outlets play an active role in amplifying Accountfy's messages to the market and society. We strive to maintain an open and organized dialogue based on credibility and respect.

We have specific channels to meet journalists' needs, providing all necessary information for clarifying and disseminating our actions.

Interactions with the press (through articles or interviews, for example) should always be conducted through the Executive Board or the Press Office. No employee should make public statements without explicit guidance to do so.



Relations with Clients

All employees must address clients in a courteous and respectful manner, striving to effectively understand their needs, develop solutions that create value for both parties, and strengthen long-term relationships.

Preferential treatment of any clients for personal reasons or in a manner inconsistent with Accountfy's service standards should be avoided.

Any actions or behaviors that could impact customer satisfaction should be communicated to the manager, the Executive Board, or the Ethics and Compliance Committee.



Relations with Suppliers and Service Providers

When dealing with our suppliers, we strive to maintain professional relationships free from favoritism and expect the same conduct from them. Therefore:

Employees involved in the contracting process must always ensure that both Accountfy representatives and the suppliers' representatives have the **legal authority to represent and enter into contracts.**

Employees involved in the contracting process must act transparently and report any situations that may suggest a conflict of interest to their **manager, the Executive Board, or the Ethics and Compliance Committee.**

The selection and hiring of suppliers are based on technical, professional, ethical, and environmental preservation criteria.

All suppliers have access to the same information base during the negotiation, quotation, and purchasing process.

Receiving Gifts, Favors, and/or Gratuities

To ensure impartiality in any situation and to eliminate any potential expectations of reciprocity or favoritism, **the receipt or solicitation of favors, gifts, or gratuities from suppliers, prospective employees, or clients is prohibited**, with the exception of the situations described below.

During festive occasions (such as Christmas and Easter) or in initial contacts, where offering gifts and gratuities is considered a gesture of goodwill.

The following actions are prohibited:

Accepting, requesting, or offering money or any other type of bribe, kickback, or favors;

Accepting, requesting, or offering business lunches or dinners, as well as accommodation, in exchange for favors or benefits;

Offering gifts, presents, or favors to public officials, except for commercial and institutional materials, such as office supplies;

Participating in professional events (such as trade shows, conferences, technical evaluation visits, or supplier and product approvals) sponsored or promoted by suppliers without the approval of the Executive Board.

Relations That May Impact the Environment

The respect and commitment we have towards the environment are reflected in the way we conduct our activities, always with socio-environmental responsibility and aiming for sustainable development.

We encourage everyone to act in an environmentally responsible manner and in compliance with current legislation, as well as to immediately report any potential environmental threats to the Ethics and Compliance Committee.



Relations with the Community

We are committed to the social development of the country and strive to contribute to the improvement of living conditions in the communities where we operate.

This commitment is reflected in **our business activities and social responsibility initiatives** through business strategies that promote best practices in citizenship, culture, and the environment, as well as the adoption of sustainable practices in Accountfy's operations.



Relations with Shareholders and the Capital Market

In accordance with the best practices of Corporate Governance:

Accountfy's interaction with shareholders, as well as that of its employees, is impartial and free from favoritism, regardless of the number of shares held or to be held by the shareholder.

Accountfy's information and results cannot be disclosed to third parties except by the Executive Board.

Under no circumstances may an employee benefit from privileged information for the purchase or sale of securities issued by Accountfy and/or its clients, either directly or through third parties. The misuse of such information is illegal and may result in administrative, civil, and criminal penalties.

For any questions or suggestions,
please contact:

compliance@accountfy.com

