
Header: CODE OF CONDUCT FOR THIRD PARTIES

Document Number and Version: POL0159 – V.0

Prepared by: COMPLIANCE AREA

Phase: In force

Date of creation: 07/29/2022

CODE OF CONDUCT FOR THIR PARTIES¹

¹ See concept in the Glossary

Issuing Department: INTERNAL CONTROLS, RISKS, AND COMPLIANCE (CRC)

Approved by: ETHICS AND COMPLIANCE COMMITTEE/ SIMPAR EXECUTIVE BOARD

Next Review: 08/28/2025

Header: CODE OF CONDUCT FOR THIRD PARTIES

Document Number and Version: POL0159 – V.0

Prepared by: COMPLIANCE AREA

Phase: In force

Date of creation: 07/29/2022

TABLE OF CONTENTS

1. Message from the Presidents	3
2. Message from the Internal Controls, Risks and Compliance Department	4
3. Values Held by SIMPAR and its Subsidiaries	4
4. SIMPAR's Non-Negotiable Principles.....	5
5. Introduction.....	6
6. Compliance with the Code of Conduct for Third Parties.....	7
7. General principles of conduct.....	8
7.2 Human Rights	10
7.3 Environment.....	11
7.4 Anti-corruption practices	12
7.5 Relations with members of the Public Administration.....	13
7.6 Non-competitive behavior	14
7.7 Conflict of interest.....	14
7.8 Data Privacy and Information Security.....	15
7.9 Confidentiality of information	15
7.10 Money Laundering Prevention	16
7.11 Intellectual Property	16
8. General rules for relations with the Company	17
8.1 Policy on Donations and Sponsorships.....	18
8.2 Policy on Gifts, Entertainment and Hospitality.....	19
8.3 Compliance, Anti-Corruption and General Data Protection Law (LGPD) Sections	19
8.4 Consequence Management	20
9. Communications channels	20
9.1 Transparency Hotline.....	20
9.2 Have you identified any irregularities? Contact the Whistleblower Channel.....	21
10. Affidavit of Responsibility	21
11. Glossary	22

Note: The terms that make up the glossary are identified in the text of this code in bold.

Issuing Department: INTERNAL CONTROLS, RISKS, AND COMPLIANCE (CRC)

Approved by: ETHICS AND COMPLIANCE COMMITTEE/ SIMPAR EXECUTIVE BOARD

Next Review: 08/28/2025

Header: CODE OF CONDUCT FOR THIRD PARTIES**Document Number and Version:** POL0159 – V.0**Prepared by:** COMPLIANCE AREA**Phase:** In force**Date of creation:** 07/29/2022

1. Message from the Presidents

Dear All,

It is with pride and satisfaction that we present to you the Code of Conduct for Third Parties (“Code”), a document comprising a set of rules of conduct and non-negotiable principles that showcase the values held by SIMPAR S.A. and its subsidiaries (“Simpar Group”, “The Company”)², as well as guidelines on issues relevant to The Company that must be observed by suppliers, service providers and other business partners (“Third Parties”) in their relations with the Company. Ensuring the continuation of a healthy, transparent and sustainable relationship.

This Code represents and reinforces our commitment to compliance with the laws, to ethical, transparent and upright behavior and to sustainability in relations with Third Parties and in the relations of Third Parties with their value chain. Therefore, we hope that this content will be disseminated by Third Parties with their stakeholders and people involved in their business.

We emphasize that after accepting this Code, Third Parties must comply with the rules set out herein and make every effort to ensure compliance with any items that may not be met and share evidence of this compliance whenever requested, so that they are aligned with The Company's objectives and practices. We emphasize that after accepting this Code, Third Parties must comply with the rules set out herein and make every effort to ensure compliance with any items that may not be met and share evidence of this compliance whenever requested, so that they are aligned with the Company's objectives and practices.

² <https://ri.simpair.com.br/governanca-corporativa/estrutura-societaria/>

Issuing Department: INTERNAL CONTROLS, RISKS, AND COMPLIANCE (CRC)**Approved by:** ETHICS AND COMPLIANCE COMMITTEE/ SIMPAR EXECUTIVE BOARD**Next Review:** 08/28/2025

Header: CODE OF CONDUCT FOR THIRD PARTIES**Document Number and Version:** POL0159 – V.0**Prepared by:** COMPLIANCE AREA**Phase:** In force**Date of creation:** 07/29/2022

2. Message from the Internal Controls, Risks and Compliance Department

The Internal Controls, Risks and Compliance Department (“CRC Department”) is an independent department that reports directly to the Company's Audit Committee and has the advisory support of the Ethics and Compliance Committee and the Internal Controls and Risks Committee, following the best governance practices in the market. This department is responsible for upholding all the pillars of the Company's Compliance Program, including, but not limited to, the Third Party Approval process, which seeks to assess whether those who desire to have business relations with the Company comply with its principles, obligations and values.

The actions of the CRC Department, including the drafting and application of this Code, have the support of Senior Management. Thus, the principles provided in this document reflect the Company's stance when it comes to Third Parties.

The CRC Department is available to answer any questions regarding this Code, the Third Party approval process and/or any other pillar of the Compliance Program, the main items can be accessed by clicking on the following link: <https://simpar.com.br/conformidade/>

3. Values Held by SIMPAR and its Subsidiaries

Issuing Department: INTERNAL CONTROLS, RISKS, AND COMPLIANCE (CRC)**Approved by:** ETHICS AND COMPLIANCE COMMITTEE/ SIMPAR EXECUTIVE BOARD**Next Review:** 08/28/2025


Header: CODE OF CONDUCT FOR THIRD PARTIES

Document Number and Version: POL0159 – V.0

Phase: In force

Prepared by: COMPLIANCE AREA

Date of creation: 07/29/2022

	Values					
	Devotion to service: We serve our clients with a focus on understanding us to them to meet their needs in order to foster ongoing relationships	People: Our great differential, the factor that enables us to achieve our goals	Simplicity: An uncomplicated way of being and acting.	Owner attitude: Responsibility and commitment with a focus on results. Acts with depth and has a vision of the whole, has cost discipline and is always willing to improve.	Sustainability: Environmentally friendly, socially just and economically viable attitudes.	Profit: Key to foster sustainable business growth and development.

Check the values of the other companies in their respective websites.

4. SIMPAR's Non-Negotiable Principles

One of Simpar's objectives is to select, train and develop people who are aligned with its culture and values and who act in accordance with Simpar's Code of Conduct, knowing and replicating the practices that are NON-NEGOTIABLE to us.

Get to know Simpar's NON-NEGOTIABLE practices, which should ALSO be the commitment of all Third Parties:

Be vigilant and active in preventing and correcting UNACCEPTABLE conduct. Therefore:

1. Do not discriminate

- Practice any type of discrimination, such as race, color, religion, social class, position, sexual orientation, political and/or trade union option or people with disabilities;
- Treat someone with disrespect and/or harm them because of differences in beliefs, ideas and thoughts.

2. Do not harass others morally and/or sexually:

- Harassment of any kind or disrespectful treatment of anyone, including employees, clients, suppliers, business partners, using threats, verbal and physical violence, isolation, stalking;

Issuing Department: INTERNAL CONTROLS, RISKS, AND COMPLIANCE (CRC)

Approved by: ETHICS AND COMPLIANCE COMMITTEE/ SIMPAR EXECUTIVE BOARD

Next Review: 08/28/2025

Header: CODE OF CONDUCT FOR THIRD PARTIES

Document Number and Version: POL0159 – V.0

Phase: In force

Prepared by: COMPLIANCE AREA

Date of creation: 07/29/2022

- Constraining employees in the work environment by demanding sexual or amorous favors from them.

3. Do not disrespect the company's rules of conduct:

- Failure to comply with the conduct guidelines required by the Company, especially those set out in our Code of Conduct, Anti-Corruption Policies and Sustainability Policy;

- Causing financial and image damage in any way to Simpar, our clients, suppliers and providers, including by obtaining an undue advantage, intentionally failing to provide transparent information, manipulating results and accountability or benefiting from conflicts of interest.

4. Do not commit acts of public and/or private corruption

- Offering, promising or accepting an undue advantage (prizes, money, goods, gifts) in exchange for favoring yourself or third parties, obtaining or retaining business, whether in the public sector (public officials, politicians, civil servants) or in the private sector. Paying bribes directly or indirectly;

- Violating the company's anti-corruption policies

5. Do not maintain conflicting relationships:

- Use relationships with family members, romantic relationships, affinity, with employees and third parties and/or public agents to obtain undue advantages, damaging the Company;

- Failing to inform the Internal Controls, Risks and Compliance department and/or fail to update it on the existence of conflict of interest relationships.

6 Do not violate human rights:

- It is forbidden to use child labor, slave labor and/or any conduct that could harm the dignity of any individual.

5. Introduction

Over the course of its 65 years, the Company has made every effort to ensure that its business is conducted in compliance with the applicable laws, as well as with best market practices, often contributing with process innovation that becomes a benchmark for good practice.

Issuing Department: INTERNAL CONTROLS, RISKS, AND COMPLIANCE (CRC)

Approved by: ETHICS AND COMPLIANCE COMMITTEE/ SIMPAR EXECUTIVE BOARD

Next Review: 08/28/2025

Header: CODE OF CONDUCT FOR THIRD PARTIES**Document Number and Version:** POL0159 – V.0**Prepared by:** COMPLIANCE AREA**Phase:** In force**Date of creation:** 07/29/2022

To ratify its commitment to Ethics, Transparency and Sustainability, in 2015 the Company put place its Compliance Program³, which has brought greater security, control and reliability to the conduction of its business with clients, suppliers, service providers and other business partners.

For compliance efforts to be achieved effectively and genuinely, the Company requires Third Parties to share the same principles that guide its business.

In view of this, we will present here all the non-negotiable principles held by the Company in its commercial relations, so that Third Parties know them and undertake to comply with them.

6. Compliance with the Code of Conduct for Third Parties

As already explained, Third Parties have the duty to comply with the rules of conduct set out in this Code and provide any clarifications requested by the Company, undertaking the obligation to act with transparency and truthfulness of information.

In addition, Third Parties are required to disclose the rules of this Code to their employees, managers, subcontractors and their own supply chain, ensuring their dissemination and full compliance.

The Company will have the right to monitor compliance with this Code, as well as to demand corrective measures from Third Parties, under penalty of termination of contracts in force and being prevented from entering into new contracts, without prejudice to other applicable contractual and legal penalties.

³ <http://simpar.com.br/conformidade/>

Header: CODE OF CONDUCT FOR THIRD PARTIES

Document Number and Version: POL0159 – V.0

Prepared by: COMPLIANCE AREA

Phase: In force

Date of creation: 07/29/2022

ATTENTION TO EVIDENCE: it is not enough for Third Parties to say that they comply with the rules, they must also prove it and record the processes. Keeping evidence of compliance is your obligation!

7. General principles of conduct

The Company values sustainable relationships and believes that maintaining relationships based on ethics, transparency, compliance with applicable laws, health and safety, the environment and human rights is beneficial to all parties involved, including society as a whole.

The Company is a signatory to the United Nations Global Compact and expects Third Parties to commit to upholding and promoting similar principles contained therein, which is why they must: respect, protect and comply with human rights.

SIMPAR and its subsidiaries do not accept practices that violate these principles and/or any related guidelines. In view of this, all Third Parties must ensure compliance with the following principles:

7.1 Health and Safety

SIMPAR believes that “our People” are its main asset, without them it would be impossible to do business. The health and safety of all those involved in its activities are the important principles to be observed. Therefore, Third Parties must:

- i. Be subject to and comply with all current national and international health and safety laws and standards applicable to their business;

Issuing Department: INTERNAL CONTROLS, RISKS, AND COMPLIANCE (CRC)

Approved by: ETHICS AND COMPLIANCE COMMITTEE/ SIMPAR EXECUTIVE BOARD

Next Review: 08/28/2025

Header: CODE OF CONDUCT FOR THIRD PARTIES**Document Number and Version: POL0159 – V.0****Phase: In force****Prepared by: COMPLIANCE AREA****Date of creation: 07/29/2022**

- ii. Identify hazards in their activities and assess risks related to the health and safety of their employees and stakeholders, as well as have preventive and/or corrective actions in place to avoid or mitigate accidents and other damage in their production chain;
- iii. Provide all those involved in its activities with the individual and collective protection equipment necessary and/or complementary for their work;
- iv. Prohibit the consumption of alcoholic beverages and drugs by its employees during their activities in the performance of the contract with the Company;
- v. Maintain regular and clean sanitary facilities;
- vi. Prohibit the carrying and use of weapons of any kind within the Company's premises. Except in cases where it is inherent to the activity and in accordance with the law;
- vii. Have a health and safety management system in place that is applicable and appropriate to its business;
- viii. Offer the necessary training to its employees, Third Parties and subcontractors and advise them on the importance of the matter, the correct use of safety equipment and inform them of the procedures established by the Third Party;
- ix. Not allow its employees to carry out any activities without being duly trained, qualified and authorized, as well as use the appropriate protective equipment, where applicable;

Issuing Department: INTERNAL CONTROLS, RISKS, AND COMPLIANCE (CRC)**Approved by: ETHICS AND COMPLIANCE COMMITTEE/ SIMPAR EXECUTIVE BOARD****Next Review: 08/28/2025**

Header: CODE OF CONDUCT FOR THIRD PARTIES**Document Number and Version:** POL0159 – V.0**Phase:** In force**Prepared by:** COMPLIANCE AREA**Date of creation:** 07/29/2022

- x. Immediately notify the person in charge of the Company of any incident or personal or material accident, of small or large proportions, even when mitigation actions have already been taken;
- xi. Have other initiatives aimed at disseminating the issue

7.2 Human Rights

The Company is a signatory to the United Nations Global Compact and expects Third Parties to commit to upholding and promoting similar principles contained therein. Accordingly, they must:

- i. Without prejudice to the issues addressed in the “Health and Safety” topic, provide adequate working conditions for their employees, in compliance with current laws, including, but not limited to, working hours, compensation, benefits and a decent workplace;
- ii. Respect freedom of trade union association and participation in the collective bargaining process;
- iii. Prohibit and combat any form of discriminatory practice, including but not limited to gender, sexual orientation, ethnicity, origin, belief, religious practices, social class, political or ideological convictions, union association, any type of disability or physical characteristics, marital status or age. The Third Party must promote respect, fairness and appreciation of diversity among its employees and suppliers;
- iv. Not use minors under the age of eighteen for night work, dangerous or unhealthy work;
- v. Not use minors under the age of sixteen for any type of work, except as apprentices, which is only allowed if they are above the age of 14. In these cases, the applicable laws and the

Issuing Department: INTERNAL CONTROLS, RISKS, AND COMPLIANCE (CRC)**Approved by:** ETHICS AND COMPLIANCE COMMITTEE/ SIMPAR EXECUTIVE BOARD**Next Review:** 08/28/2025

Header: CODE OF CONDUCT FOR THIRD PARTIES**Document Number and Version:** POL0159 – V.0**Phase:** In force**Prepared by:** COMPLIANCE AREA**Date of creation:** 07/29/2022

guidelines of the International Labor Organization must be followed, which include, but are not limited to, Articles 6 and 7 of Convention No. 138;

vi. Prohibit, combat and prevent any practice of child, forced or slave-like labor;

vii. Prohibit, combat and prevent any practice of sexual exploitation, especially when it involves children and adolescents;

viii. Provide, whenever possible, equal work opportunities for people with disabilities, providing the necessary accessibility so that employees can carry out their activities without any impediments, in accordance with ILO Convention 159;

ix. To prohibit, combat and prevent any practice that constitutes or may constitute moral and sexual harassment.

7.3 Environment

Acting responsibly with regard to the environment is a value of the Company, therefore Third Parties must:

- i. Follow and comply with environmental laws;
- ii. Identify the environmental aspects and effects caused by their activities and put in place preventive, corrective and improvement actions in their processes on an ongoing basis;
- iii. Use natural resources in a conscientious manner;
- iv. Properly dispose of all waste from its activities;
- v. Take action to reduce waste from its operations in accordance with the following hierarchy: waste minimization, reuse, recycling, incineration and landfill;
- vi. Participate in training courses promoted by SIMPAR related to the environment;
- vii. Have all the necessary environmental licenses to conduct its activities;
- viii. Immediately notify the person in charge of such matters at the Company of any environmental incident or accident, of small or large proportions, even when mitigation actions have already been taken;

Issuing Department: INTERNAL CONTROLS, RISKS, AND COMPLIANCE (CRC)**Approved by:** ETHICS AND COMPLIANCE COMMITTEE/ SIMPAR EXECUTIVE BOARD**Next Review:** 08/28/2025

Header: CODE OF CONDUCT FOR THIRD PARTIES**Document Number and Version:** POL0159 – V.0**Phase:** In force**Prepared by:** COMPLIANCE AREA**Date of creation:** 07/29/2022

- ix. Promote the continuous improvement of its processes.

The management of risks related to environmental aspects ensures compliance with applicable laws, prevents legal sanctions, and promotes the preservation of the environment and the application of good practices related to the subject.

7.4 Anti-corruption practices

Ethics, transparency, integrity and compliance with the law are the main pillars of the Company's relationship with its clients, suppliers, service providers and other business partners with the Public Administration. As such, any and all activities carried out for the benefit of and/or in conjunction with the Company are guided by strict compliance with the applicable laws, while also implementing the best market practices in terms of their controls and the guidelines of the Company's Code of Conduct and Anti-Corruption Policies.

The Third Party must act, even outside the relationship with The Company, in accordance with the provisions of the laws applicable to its business, in particular the Brazilian Anti-Corruption Law (Federal Law No. 12846/2013) and its Regulatory Decree (Federal Decree No. 8420/2015), as well as any other rule or regulation that deals with anti-corruption practices. Therefore, one must not:

- i. Offer, give, authorize, pay or promise, directly or indirectly, any amounts or advantages of any kind to any government official, political party or candidate running for political office, employee of a company owned or controlled by the State, employee of a public international organization, consultants, representatives, partners, or any Third Party, for the purpose of influencing any acts, decisions or omissions, in an attempt to obtain an undue advantage, or to direct business to any persons who violate Anti-Corruption Laws;

Issuing Department: INTERNAL CONTROLS, RISKS, AND COMPLIANCE (CRC)**Approved by:** ETHICS AND COMPLIANCE COMMITTEE/ SIMPAR EXECUTIVE BOARD**Next Review:** 08/28/2025

Header: CODE OF CONDUCT FOR THIRD PARTIES**Document Number and Version:** POL0159 – V.0**Phase:** In force**Prepared by:** COMPLIANCE AREA**Date of creation:** 07/29/2022

ii. In the case of bids and administrative contracts: defrauding, frustrating, by means of an arrangement or combination, any act of a public bidding procedure and/or an administrative contract from which it arises. As well as attempting to exclude any bidder from a bidding process by means of fraud or the offer of any undue advantage;

iii. Practicing any act that results in damage to the Public Administration, whether arising from acts of administrative impropriety, tax violations, financial crimes and/or related activity that implies damage or makes the regular exercise of the Administration's activity unfeasible.

The perpetration of any acts of corruption will result in the Company applying the measures set out in this Code, without prejudice to civil, criminal and administrative liability, to be investigated by the State. Whenever in doubt, immediately consult the Transparency Hotline (see item 9).

The third party must promote actions aimed at raising awareness and applying practices addressing the issues concerning Ethics, Anti-Corruption and Integrity.

7.5 Relations with members of the Public Administration

In addition to the commitments undertaken to comply with anti-corruption laws, whenever a third party interacts with the Public Administration to perform a contract signed with the Company, it must pay greater attention to ensuring that it acts in accordance with the law. We suggest having controls in place to prevent illegal acts from being committed when acting on behalf of the Company, for example: training, setting standards and controls, recording evidence, among other things.

If you have any doubts or suspicions of improper behavior in relations with members of the Public Administration, the CRC Department should be immediately notified via the

Issuing Department: INTERNAL CONTROLS, RISKS, AND COMPLIANCE (CRC)**Approved by:** ETHICS AND COMPLIANCE COMMITTEE/ SIMPAR EXECUTIVE BOARD**Next Review:** 08/28/2025

Header: CODE OF CONDUCT FOR THIRD PARTIES**Document Number and Version:** POL0159 – V.0**Phase:** In force**Prepared by:** COMPLIANCE AREA**Date of creation:** 07/29/2022

Transparency Hotline (see item 9) so that it may provide the standard of conduct to be used in the specific case.

7.6 Non-competitive behavior

The Third Party must maintain a respectful relationship with competitors, whether their own and/or the Company's, and adopt practices that guarantee competitive compliance in defense of free and fair competition, observing the provisions of the Law for the Defense of Competition (Federal Law No. 12529/2011) and the Law against the Tax, Economic and Consumer Relations Order (Federal Law No. 8137/1990).

7.7 Conflict of interest

There are relationships which represent a conflict of interest, i.e. when the interest of a person (employee, Third Party, client) diverges from or contradicts the interests of the Company, and this may give rise to damages to the parties concerned, as well as non-compliance with any obligation, standard and/or applicable law.

Kinship, affinity, love and corporate relationships between Third Parties, employees and/or clients of the Company may characterize a situation of Conflict of Interest.

The Company has preventive measures in place for such conflicts, so when answering the questionnaire(s) applied during the approval process, Third Parties must provide information in a transparent and reliable manner, including, but not limited to, any relationships with members of the Company.

Finally, in the event of any Conflicts of Interest being identified after the contract has been signed and the questionnaires have been provided, Third Parties must immediately inform the CRC Department via the Transparency Hotline (see item 9) of such cases

Issuing Department: INTERNAL CONTROLS, RISKS, AND COMPLIANCE (CRC)**Approved by:** ETHICS AND COMPLIANCE COMMITTEE/ SIMPAR EXECUTIVE BOARD**Next Review:** 08/28/2025

7.8 Data Privacy and Information Security

Third Parties undertake, on their behalves and on that of their subcontractors, to process the personal data necessary to perform the acts connected to this instrument, solely and exclusively to fulfill the purpose for which it is intended and in compliance with all applicable laws and technical standards on information security and data protection, including, but not limited to, the General Data Protection Law (Federal Law No. 13709/2018), under penalty of being held liable for any damages proven to have been caused by non-compliance with the undertaken obligation. Therefore, Third Parties must:

- i. Ensure information security appropriate to the risks of its technological environment;
- ii. Ensure adequate security for all information shared by the Company as a result of the contract signed.

If a Third Party identifies a security incident involving personal data to which it has had access due to the activities connected to a contract signed with the Company, it must immediately report this fact by e-mail to: privacidade.dados@simpar.com.br, informing:

- i. date and time of the incident and when they became aware of it;
- ii. types of data affected by the incident;
- iii. number of users affected (volume of the incident);
- iv. contact details of the Third Party Data Protection Officer; and
- v. details of the event.

7.9 Confidentiality of information

Header: CODE OF CONDUCT FOR THIRD PARTIES

Document Number and Version: POL0159 – V.0

Phase: In force

Prepared by: COMPLIANCE AREA

Date of creation: 07/29/2022

By signing a contract with the Company, in addition to rights and obligations, the parties adhere to a relationship of trust and transparency, including with regard to access to information that may be confidential and sensitive to the business, thus Third Parties must:

- i. Uphold the secrecy of confidential and strategic information shared (confidential information is all information not made public by the Company, regardless of the means of communication);
- ii. Not use confidential information to carry out transactions for their own benefit or for the benefit of third parties, including, but not limited to, trading in securities belonging to the company or related to it.

7.10 Money Laundering Prevention

Money laundering is the action of concealing funds from unlawful activities and hiding their respective funds through apparently legitimate transactions (Money Laundering Law - Federal Law No. 9613/1998 and subsequent amendments). This practice is common among those who commit acts of corruption, unaccounted money (slash fund), contract fraud, as well as other illegal activities, such as terrorism, drug trafficking, smuggling and the like.

Therefore, Third Parties are required to ensure compliance with this law, as well as with other applicable regulations, in accordance with its business.

If any illegality is found to have been committed in contracts involving the Company, immediately notify SIMPAR's Whistleblowing Channel.

7.11 Intellectual Property

Issuing Department: INTERNAL CONTROLS, RISKS, AND COMPLIANCE (CRC)

Approved by: ETHICS AND COMPLIANCE COMMITTEE/ SIMPAR EXECUTIVE BOARD

Next Review: 08/28/2025

Header: CODE OF CONDUCT FOR THIRD PARTIES**Document Number and Version:** POL0159 – V.0**Phase:** In force**Prepared by:** COMPLIANCE AREA**Date of creation:** 07/29/2022

Contracts entered into with the Company and their respective images, brands, company names, projects and programs, as well as distinctive signs must not be used as a form of self-promotion.

As such, these distinctive signs may not be linked to those of Third Parties without the Company's prior authorization, and they must follow the contractual provisions. Therefore, Third Parties must:

- i. Contact the Company's Corporate Communications Department in case of doubts, to obtain guidance and/or request authorization to use the image, brand, logos, trade name or company name (comunicacao@simpar.com.br);
- ii. Respect intellectual property, preventing the unauthorized or unlicensed use of programs, ideas, works and registered or patented products;
- iii. Obtain prior and express authorization to give interviews and/or make any kind of statements/disclosures on behalf of or mentioning the Company and its companies;
- iv. The third party must not speak on behalf of the Company, unless hired as a legal or press advisor, in which case they must act within the established limits. Any publications of the Company's opinion must be based on the principle of good faith, legally only in its own name, avoiding any type of personal opinion associated with it

8. General rules for relations with the Company

The Third Party must undertake to:

- i. Comply with the rules and procedures set and provided by the Company and/or the Company's client;
- ii. Comply with all the principles described in this Code of Conduct;

Issuing Department: INTERNAL CONTROLS, RISKS, AND COMPLIANCE (CRC)**Approved by:** ETHICS AND COMPLIANCE COMMITTEE/ SIMPAR EXECUTIVE BOARD**Next Review:** 08/28/2025

Header: CODE OF CONDUCT FOR THIRD PARTIES**Document Number and Version:** POL0159 – V.0**Phase:** In force**Prepared by:** COMPLIANCE AREA**Date of creation:** 07/29/2022

- iii. Keep records and accounting books in accordance with applicable legal, regulatory and tax requirements;
- iv. Seek the best results for their own business and for the contract signed with the Company, as well as looking after its values and reputation;
- v. Inform the Company via the Transparency Hotline if: (i) any partner or shareholder, as the case may be, officers or employees, Third Parties or subcontractors, hold any position in public administration; (ii) are aware of any Conflicts of Interest;
- vi. Share policies, procedures and internal process flows whenever requested by the Company to prove the existence of guidelines;
- vii. Provide information to support the production of reports, questionnaires and assessments applied to the Company as a result of the contract signed between the parties, whenever requested (related to the Environment, Health, Safety, Compliance, Information Security, Human Rights, Conflict of Interest, among others);
- viii. Participate in training sessions, lectures and actions for Third Parties promoted by the Company whenever called upon;
- ix. Report any non-compliance identified to the Company's Whistleblowing Channel.

8.1 Policy on Donations and Sponsorships

The Company has a Policy on Donations and Sponsorships that sets the guidelines to be followed in these transactions, to ensure compliance with applicable laws, the Company's values and internal rules, as well as the records for the traceability of this process.

The Company does not make donations or provide sponsorships that do not comply with its Policy. If a third party intends to have any interaction with the Company in relation to donation and sponsorship processes, whether as a sponsor/donor, sponsored/donee or partner in any project, they must contact SIMPAR beforehand and comply with the policy's guidelines. To learn more, visit: <https://SIMPAR.com.br/conformidade/>.

Issuing Department: INTERNAL CONTROLS, RISKS, AND COMPLIANCE (CRC)**Approved by:** ETHICS AND COMPLIANCE COMMITTEE/ SIMPAR EXECUTIVE BOARD**Next Review:** 08/28/2025

8.2 Policy on Gifts, Entertainment and Hospitality

The company has a policy governing the giving and receiving of gifts, presents, entertainment and hospitality by its employees and executives. The purpose of this policy is to make the concepts used by the Company transparent, to establish values and to set rules of conduct for employees and related Third Parties to avoid conflicts of interest, attempted bribery and/or the like.

Third Parties must not be influenced and/or seek benefits by receiving or offering any advantage such as gifts, presents, entertainment and/or hospitality. If any Third Parties intend to offer any gifts, presents, entertainment and/or hospitality to the Company's employees and executives, they must first assess the guidelines and concepts of the Policy and, if in doubt, contact the Transparency Hotline.

This policy is available on the Company's website via the following link:
<https://simpar.com.br/conformidade/>

8.3 Compliance, Anti-Corruption and General Data Protection Law (LGPD) Sections

The contracts signed by the Company with Third Parties must include sections on anti-corruption practices, compliance with the LGPD and compliance with current laws. The company has therefore drawn up standard contractual provisions that are considered indispensable for its relationships.

It should be noted that compliance with all the provisions provided for in these sections is mandatory for the relationship established between the parties and failure to comply may result in the application of penalties, without prejudice to the termination of contracts and the impediment of participating in new bidding processes.

Header: CODE OF CONDUCT FOR THIRD PARTIES**Document Number and Version:** POL0159 – V.0**Prepared by:** COMPLIANCE AREA**Phase:** In force**Date of creation:** 07/29/2022

8.4 Consequence Management

If a party is found to have failed to comply with or to have breached the guidelines of this Code, depending on the seriousness and damage caused, the following measures may be applied, in addition to any other contractual provisions:

- i. Written notice to rectify the non-conformities found;
- ii. Fines;
- iii. Immediate termination of the contract;
- iv. Reparation of all damages caused;
- v. Impediment to new contracts with the Company;
- vi. Withholding of credits.

9. Communications channels

9.1 Transparency Hotline.

The Company's Transparency Hotline is a free channel that serves both internal and external parties and is designed to answer questions, provide clarifications and receive suggestions for improvement regarding the Company's Compliance Program, including its pillars: this Code, the Code of Conduct, the Anti-Corruption Policies, the Third Party Approval Process and the Whistleblower Channel.

It is available from Monday to Friday, from 8 a.m. to 5:48 p.m., by telephone on 0800-762-7250 or by e-mail:

conformidade@simpar.com.br (Simpar)
conformidade@jsl.com.br (JSL)
conformidade@movidacom.br (Movida)
conformidade@grupovamos.com.br (Grupo Vamos)
conformidade@csbrasilservicos.com.br (CS Brasil)
conformidade@bancobbcdigital.com.br (BBC)

Issuing Department: INTERNAL CONTROLS, RISKS, AND COMPLIANCE (CRC)**Approved by:** ETHICS AND COMPLIANCE COMMITTEE/ SIMPAR EXECUTIVE BOARD**Next Review:** 08/28/2025

Header: CODE OF CONDUCT FOR THIRD PARTIES**Document Number and Version:** POL0159 – V.0**Prepared by:** COMPLIANCE AREA**Phase:** In force**Date of creation:** 07/29/2022

conformidade@csinfra.com.br

9.2 Have you identified any irregularities? Contact the Whistleblower Channel

The Company's Whistleblower Channel is also a free and outsourced means of communication (complaints are received by a third-party company in order to preserve the anonymity of the party filing a complaint), available to internal and external parties 24 hours a day, 7 days a week. Its purpose is to receive reports of illegalities and irregularities related to the company, even if they are suspected, such as: fraud, theft, non-compliance with internal procedures (including this code and the company's code of conduct), theft, alcohol and drug use, moral and sexual harassment, discrimination, favoring a supplier, conflicts of interest, non-compliance with environmental regulations, among other issues.

The whistleblower receives a protocol number to follow up the complaint, and the investigation flow is conducted by the Internal Controls, Risks and Compliance Department to maintain the impartiality of this process.

The Company encourages its Third Parties to use the channel in good faith. Call 0800-726 7111 or visit:

www.contatoseguro.com.br/simpar (Simpar)

www.contatoseguro.com.br/jsl (JSL)

www.contatoseguro.com.br/movida (Movida)

www.contatoseguro.com.br/grupovamos (Grupo Vamos)

www.contatoseguro.com.br/csbrasil (CS Brasil)

www.contatoseguro.com.br/bancobbcdigital (BBC)

www.contatoseguro.com.br/csinfra.com.br (CS Infra)

10. Affidavit of Responsibility

Issuing Department: INTERNAL CONTROLS, RISKS, AND COMPLIANCE (CRC)**Approved by:** ETHICS AND COMPLIANCE COMMITTEE/ SIMPAR EXECUTIVE BOARD**Next Review:** 08/28/2025

Header: CODE OF CONDUCT FOR THIRD PARTIES**Document Number and Version:** POL0159 – V.0**Phase:** In force**Prepared by:** COMPLIANCE AREA**Date of creation:** 07/29/2022

By this Affidavit of Responsibility, I, [blank], registered at the Individual Taxpayers' Register of the Ministry of the Economy (CPF/ME) under No. [blank], legal representative of the company [blank] ("Company"), registered at the National Corporate Taxpayers' Register of the Ministry of the Economy (CNPJ/ME) under No. [blank], hereby represent that I am aware of the provisions set forth in the Code of Conduct for Third Parties, and undertake to fully comply with the rules set out therein, including while performing the purpose of the contract with the Company, whether written or not.

I undertake to immediately report any breaches to the rules and principles of this Code and any other non-conformities through the Whistleblower Channel provided, under penalty of termination of the contracts in force and being prevented from taking part in new bidding processes, without prejudice to the applicable legal penalties. I also undertake to resolve any doubts before taking action, via the Hotline.

[blank]

Signature: [blank]

[Name of Third Party Representative]

[Name of Third Party Company]

11. Glossary

The definitions below are specific and applicable to Simpar in its rules, internal policies and Code of Conduct.

PUBLIC ADMINISTRATION: For the purposes of this document, it is any agency, agent, public company, foundation, mixed-capital company, autarchy or official representation, direct or indirect, of the Executive, Legislative and Judicial branches, at federal, state, municipal or foreign level.

Issuing Department: INTERNAL CONTROLS, RISKS, AND COMPLIANCE (CRC)**Approved by:** ETHICS AND COMPLIANCE COMMITTEE/ SIMPAR EXECUTIVE BOARD**Next Review:** 08/28/2025

Header: CODE OF CONDUCT FOR THIRD PARTIES**Document Number and Version:** POL0159 – V.0**Phase:** In force**Prepared by:** COMPLIANCE AREA**Date of creation:** 07/29/2022

PUBLIC AGENT: For the purposes of this document, it is anyone who exercises, even temporarily and/or without compensation, by election, appointment, designation, contract or any other form of investiture or connection, a mandate, position, job or role in a Public Administration agency (based on the concept given by this policy and added to the foreign Public Administration).

MORAL HARASSMENT: acts that expose workers to humiliating and embarrassing situations during working hours and in the performance of their duties.

SEXUAL HARASSMENT: acts of coercion of a sexual nature, with or without the threat of any form of punishment, usually performed by a hierarchical superior towards their subordinate.

UNLAWFUL ACTS: For the purposes of this document, any acts that violate national and/or foreign public assets, the principles of public administration or the commitments made by Brazil, in accordance with current laws, mainly, but not limited to, Federal Law No. 12846/2013 (Law No. 12846/2013). Federal Law No. 12846/2013 (Clean Company Act), Federal Decree No. 8420/2015, Federal Law No. 8666/1993 (Bidding Act), Federal Law No. 13303/2016 (Public Company Act), Law No 8.429/1992 (Administrative Impropriety Act) and Decree-Law No. 2848/1940 (Penal Code).

GOOD FAITH: acting in accordance with the law or without the intention of breaking it, acting with honesty, loyalty and frankness.

POSITION: is the set of attributions and responsibilities provided for in a given organizational structure conferred on a person, in both the public and private spheres. The Company interprets the concept of public office as broadly as possible, including, for example, positions of trust, appointment, temporary positions, etc., as well as the concepts of public roles and jobs.

Issuing Department: INTERNAL CONTROLS, RISKS, AND COMPLIANCE (CRC)**Approved by:** ETHICS AND COMPLIANCE COMMITTEE/ SIMPAR EXECUTIVE BOARD**Next Review:** 08/28/2025

Header: CODE OF CONDUCT FOR THIRD PARTIES

Document Number and Version: POL0159 – V.0

Prepared by: COMPLIANCE AREA

Phase: In force

Date of creation: 07/29/2022

CONTRACTS: For the purposes of this code - contracts, commercial proposals, purchase orders, any form authorized by the Company for the formalization of business between the parties.

CONTROLLED COMPANY: A company that has majority control over another in terms of its resolutions, choice of management and board of directors (e.g. CS Brasil in relation to Simpar S/A).

CONFLICT OF INTEREST: corresponds to an interest that is different or contrary to the interests of the Company (these are provided for in rules, guidelines, policies, Code of Conduct).

COMPLIANCE: the condition of a person or a group of people acting in accordance with a previously established format, meeting previously determined specifications, whether provided for by law or particular rules (which may not be contrary to the law).

CORRUPTION: the act or effect of corrupting someone to obtain advantages of any kind.

DISCRIMINATION: making distinctions, differentiating in order to harm, especially for religious, social, sexual or political reasons, etc.

ETHICS: the set of rules and precepts of value and morality that govern and guide all the Company's actions.

FRAUD: To deceive, falsify, cheat or usurp.

Issuing Department: INTERNAL CONTROLS, RISKS, AND COMPLIANCE (CRC)

Approved by: ETHICS AND COMPLIANCE COMMITTEE/ SIMPAR EXECUTIVE BOARD

Next Review: 08/28/2025

Header: CODE OF CONDUCT FOR THIRD PARTIES

Document Number and Version: POL0159 – V.0

Phase: In force

Prepared by: COMPLIANCE AREA

Date of creation: 07/29/2022

SECURITY INCIDENTS: Cyber attacks that can result in the theft of information, passwords, data and so on. Consequently, this information may be leaked through a cyber vulnerability;

INTEGRITY: a person who acts in a fully incorruptible manner.

FREE INITIATIVE: the freedom of a person to act in accordance with their convictions without interference from the state.

RELATIVES: For the purposes of this code, a relative is the relationship between you and your: parents, spouse or partner, children, stepchildren, brothers and sisters, uncles, nephews, cousins, sons- and daughters-in-law and brothers- and sisters-in-law;

RELATIONSHIP OF AFFINITY: For the purposes of this code, a relationship of affinity is considered to be: godmother/godfather, godson or goddaughter, relatives of the spouse and close friends.

GLOBAL COMPACT: Launched in 2000 by the then Secretary-General of the United Nations, Kofi Annan, the Global Compact is a call for companies to align their strategies and operations with 10 universal principles in the areas of Human Rights, Labor, Environment and Anti-Corruption and to develop actions that contribute to tackling society's challenges. Today, this is the largest corporate sustainability initiative in the world, with more than 19,000 members in almost 80 local networks covering 160 countries.

POLITICALLY EXPOSED PERSON (PEP): Politically exposed persons are public officials who hold or have held, in the previous five years, in Brazil or in foreign countries, relevant public positions, jobs or roles, as well as their representatives, family members and other people close to them. Family members include direct relatives up to the first degree, spouses, partners, stepchildren, brothers-in-law and sisters-in-law.

Issuing Department: INTERNAL CONTROLS, RISKS, AND COMPLIANCE (CRC)

Approved by: ETHICS AND COMPLIANCE COMMITTEE/ SIMPAR EXECUTIVE BOARD

Next Review: 08/28/2025

Header: CODE OF CONDUCT FOR THIRD PARTIES

Document Number and Version: POL0159 – V.0

Prepared by: COMPLIANCE AREA

Phase: In force

Date of creation: 07/29/2022

CORPORATE POLICY: documents that set guidelines or premises, which must be complied with by all employees and Third Parties (of any kind), on a given topic that is considered strategic to SIMPAR and that requires general guidance.

COMPANY COMPLIANCE PROGRAM: the set of actions taken by the Company to ensure compliance with national and foreign legal regulations and the internal guidelines established for the Company's business and activities, as well as to prevent, detect and deal with any deviations or non-conformities.

PUBLIC SECTOR: is the part of the State (Federal Government, States and Municipalities) responsible for the organization, production, delivery and distribution of goods and services for the proper functioning of the State and the exercise of its attributions.

DISTINCTIVE SIGNS: instruments for identifying and differentiating entrepreneurs, their products and services in the market. Also guaranteed by the Brazilian Constitution, the protection of distinctive signs guarantees ethical and fair competition, thus encouraging business sustainability and competition.

THIRD PARTY: anyone who has a relationship with the Company, such as, but not limited to: product suppliers, service providers, business partners, business consultants.

UNLAWFUL ADVANTAGE: Any attitude that illegally aims to facilitate, give privileges, advantages of any kind:

- i. in the payment of taxes;
- ii. in taking part in bidding processes and contracts with the Government in any form;

Issuing Department: INTERNAL CONTROLS, RISKS, AND COMPLIANCE (CRC)

Approved by: ETHICS AND COMPLIANCE COMMITTEE/ SIMPAR EXECUTIVE BOARD

Next Review: 08/28/2025

Header: CODE OF CONDUCT FOR THIRD PARTIES

Document Number and Version: POL0159 – V.0

Phase: In force

Prepared by: COMPLIANCE AREA

Date of creation: 07/29/2022

iii. in the formalization of contracts and their amendments;

iv. in obtaining licenses, permits, authorizations, permissions and/or any document essential for the regularization of the Company's activities; in situations of inspection, regulation and audits originating from the public and private sectors.

To access and learn more about the Code of Conduct, the Anti-Corruption Policies, the Whistleblower Channel and other information about the Company's Compliance Program, please visit:

SIMPAR

<https://SIMPAR.com.br/conformidade/>

JSL

https://jsl.com.br/pt_BR/programa-de-conformidade-jsl/

Movida

<https://www.movida.com.br/conformidade/>

Grupo Vamos

<https://grupovamos.com.br/conformidade-grupo-vamos/>

CS Brasil

<https://csbrasilservicos.com.br/conformidade/>

BBC

<http://www.bbcleasing.com.br/jslleasing/pages/conformidade.xhtml?jsessionid=B28F6C7961620057E1B98BBA5CB68442?ifwid=B28F6C7961620057E1B98BBA5CB68442%3A0>

Issuing Department: INTERNAL CONTROLS, RISKS, AND COMPLIANCE (CRC)

Approved by: ETHICS AND COMPLIANCE COMMITTEE/ SIMPAR EXECUTIVE BOARD

Next Review: 08/28/2025
