ORGANIZATIONAL POLICY

Subject: Preparation and Publication of Standards	Identification: PO-GC-01 Version: 03
Responsible Management: Internal Controls, Risks and Compliance Management	Published on: 04/07/2022
Normas vinculadas: Risk Management, Internal Controls and Compliance Policy	Review by: 04/07/2025

1. Purpose

This Policy aims to establish the guidelines, rules, and governance process for the development, approval, release and dissemination of the documents that make up the TOTVS Group's internal regulatory framework.

2. Scope

This Policy applies to the TOTVS Group.

3. References

TOTVS Bylaws – regulation or set of organizational and operating rules of TOTVS S.A.

4. Definitions

Operational Areas: technical areas of the Company responsible for drafting the regulatory documents within the respective area of responsibility.
TOTVS Group: TOTVS S.A. and its direct and indirect subsidiaries and affiliates, whether individually or collectively.
Internal Regulatory Framework: composed of regulatory documents that set forth guidelines, rules, procedures, models and methods for TOTVER interaction in Company activities, in line with its values, culture, strategy and in accordance with the regulations in force.

5. Guidelines

5.1 Internal Regulatory Framework

The documents that make up the internal regulatory framework are identified and classified according to the main purpose of the regulation, as described below:
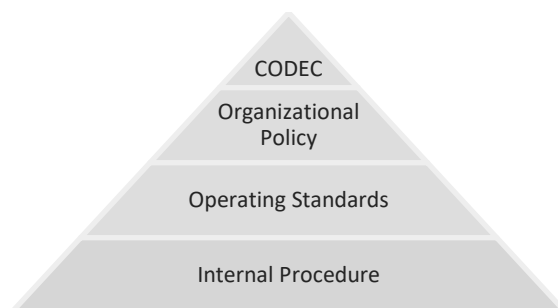

Figure 1: TOTVS Internal Regulatory Framework.

Subject: Preparation and Publication of Standards	**Identification:** PO-GC-01 **Version:** 03

CODEC – Code of Ethics and Conduct: aims to establish rules of conduct and ethical principles that guide the commitment of TOTVS Group to business integrity and internal and external relationships.

PO – Organizational Policy: A principle-based document used to define, formalize and disseminate guidelines, roles and responsibilities of Company management structures and administration bodies concerning key strategic or risk management aspects.

NO – Operating Standard: details the processes, rules and criteria to be followed for compliance with the policies.

PI – Internal Procedure: provides a detailed description of the procedures and activities that make up the Company's processes, as well as the responsibilities of the areas involved, in compliance with the Organizational Policies and Operating Standards, including reference to the forms, controls, reports and computer systems used.

5.2 Development, Review and Approval of Regulatory Documents

The responsibility for development, review and approval of internal regulations documents must follow the guidelines below:

Documento	Elaboração	Revisão	Recomendação	Aprovação
Code of Ethics and Conduct – CODEC	- Internal Controls, Risk and Compliance Department	- Legal Management - Ethics and Conduct Committee - Financial Vice President - TOTVS' CEO	- Governance and Nomination Committee	- Board of Directors
Organizational Policies	- Management or Executive Management	- Internal Controls, Risk and Compliance Department - Legal Management - Vice President in charge - TOTVS's CEO	- Advisory Committee of the Board of Directors in charge	- Board of Directors
Operating Standards	- Management or Executive Management	- Board in charge - Internal Controls, Risk and Compliance Department - Legal Management	- Not Applicable	- Vice President in charge
Internal Procedures	- Leardership/ Coordination	- Internal Controls, Risk and Compliance Department	- Not Applicable	- Management in charge

Organizational Policies and Operating Standards must be reviewed by the Compliance and Legal Departments for validation of relevant technical aspects. Internal Procedures must be reviewed by the Internal Controls, Risks and Compliance Department to ensure they were prepared in compliance with criteria set forth in this Policy.

All Corporate Policies must be evaluated and recommended by the Governance and Nomination Committee. As applicable, certain Policies are also subject to prior assessment/recommendation by the Statutory Audit Committee or the People and Remuneration Committee.

Subject: Preparation and Publication of Standards	**Identification:** PO-GC-01 **Version:** 03

Documents are approved through a workflow platform with audit tracking, except for recommendation from Advisory Committees of the Board of Directors and final approval of the Organizational Policies by the Board of Directors, whose deliberations are documented in the minutes of the meetings held by the respective governing bodies.

5.3 Deadline for Reviewing Regulatory Documents

Organizational Policies (PO) must be reviewed by the relevant authorities and agencies every 03 (three) years or when needed (spontaneous review), thus ensuring adequacy and topicality of processes.

The Operating Standards (NO) must be revisited every 02 (two) years and the Internal Procedures annually or in the event of any change in the relevant process or Organizational Policies justifying the anticipation of the review deadline.

The Operational Areas responsible for the respective regulatory document ("owner") must act diligently to ensure review within the deadline, as well as to identify any need to anticipate the revision of documents.

5.4 Document filing

The Internal Controls, Risks and Compliance Department must keep a file history of all published documents for query purposes, indefinitely.

5.5 Advertising

The Internal Controls, Risks and Compliance Department is responsible for disclosing all internal regulations through the Fluig platform, in the TDW – TOTVER Digital Workplace.

The Organizational Policies, once approved by the Board of Directors, are usually considered public domain and are published on the website's Investor Relations page. Exceptionally, the Board of Directors may define a given Policy as confidential at the time of its approval, in order to protect strategic information. In this case, the decision for confidentiality should be reviewed in the subsequent review.

6. Responsibilities

Board of Directors
- Approve the Company's Code of Ethics and Conduct;
- Approve the Organizational Policies of the Company.

Governance and Nomination Committee
- Evaluate the Code of Ethics and Conduct and all Organizational Policies, presenting a recommendation to the Board of Directors regarding its approval.

Statuary Audit Committee
- Evaluate the Corporate Policies assigned to its competence, presenting a recommendation to the Governance and Nomination Committee regarding their approval by the Board of Directors.

People and Remuneration Committee
- Evaluate the Corporate Policies assigned to its competence, presenting a recommendation to the Governance and Nomination Committee regarding their approval by the Board of Directors.

Subject: Preparation and Publication of Standards	**Identification:** PO-GC-01 **Version:** 03

Vice-Presidencies
- Carry out the final review of the Code of Ethics and Conduct and the Organizational Policies within its area of responsibility and recommend its assessment by the relevant Advisory Committees of the Board of Directors;
- Approve the Operating Standards within its area of responsibility.

Legal Management
- Review the Code of Ethics and Conduct, Policies and Rules to ensure compliance with applicable laws.

Investor Relations
- Disclose the approved Organizational Policies, as applicable, to the Securities and Exchange Commission (CVM) and on the company's investor relations website.

Internal Controls, Risks and Compliance Department
- Enforce compliance with this Policy, ensuring the standardization of regulatory documents as well as compliance with the established governance process;
- Propose changes to the Code of Ethics and Conduct;
- Support the Internal Areas in the development and review of regulatory documents;
- Review the Policies, Operating Standards and Internal Procedures regarding internal controls, risks and compliance matters;
- Arrange translation of the Code of Ethics and Conduct and the Organizational Policies;
- Control the versions and validity of regulatory documents;
- Store all regulatory documents in a central repository; and
- Take all necessary measures to disseminate the regulatory documents to internal stakeholders.

Operational Areas
- Develop, review and approve or submit for approval the regulatory documents within their areas of responsibility, according to guidelines set forth in this Policy; and
- Keep the regulatory documents within their area of responsibility up to date.

7. Consequence Management

In case of noncompliance with this Policy, appropriate consequence management measures will be adopted to address the nonconformity.

8. Approvals (Document)

Name / Position	Description
Marcos Corradi Executive Manager of Internal Controls, Risks and Compliance	Development/Review
Claudia Karpat Legal Officer	Review
Gilsomar Maia Sebastião Executive Financial Vice President	Review
Governance and Nomination Committee	Recommendation
Board of Directors	Approval