



BEMOBI MOBILE TECH S.A.
Publicly Held Company
CNPJ No. 09.042.817/0001-05
and Affiliated Companies

**POLICY FOR TRANSACTIONS WITH RELATED PARTIES AND POTENTIAL
CONFLICTS OF INTEREST**

1. OBJECTIVE

This Policy for Transactions with Related Parties and their potential Conflict of Interest situations ("Related Parties Policy") aims to establish rules to ensure that all decisions involving transactions with related parties and their potential conflict of interest situations are made in the best interests of Bemobi Mobile Tech S.A. and its controlled companies ("Company").

2. SCOPE

This policy applies to the Company and its controlled companies, both in Brazil and abroad, as well as to other companies and associations in which the Company has the right to elect the majority of the administrators.

3. GUIDELINES

3.1. Transactions with Related Parties

For the purposes of this Related Parties Policy, "Related Parties" are considered to be natural or legal persons with whom the Company has the possibility of contracting under conditions that are not independent, as characterized by transactions with third parties not linked to the Company or its controlled, parent, or commonly controlled companies ("Related Parties"). According to Technical Pronouncement CPC No. 5 (R1), "Transactions with Related Parties" are defined as the "transfer of resources, services, or obligations between a reporting entity and a related party, regardless of whether a price is charged in return."

Common examples of transactions include: (i) Purchases or sales of products and services; (ii) Loan or advance agreements (mutual loans); (iii) Agency or licensing agreements; (iv) Guarantees, sureties, and other forms of warranties; (v) Transfers of research and technology; (vi) Sharing of infrastructure or structure; and (vii) Sponsorships and donations.

According to the aforementioned Technical Pronouncement, "Related Parties" also include individuals or entities related to the Company, as defined below:

Note: This is a Free Translation. In case of conflict, the Portuguese version will prevail.

(A) An individual is considered a Related Party to the Company when that person or a Close Family Member: (i) has full or shared control of the Company; (ii) has significant influence over the Company; and (iii) is a member of the key management personnel of the Company or its parent company, meaning those who have authority and responsibility for planning, directing, and controlling the activities of the Company, directly or indirectly ("Person with Significant Influence").

For the purposes of this Policy, "Person with Significant Influence" in the administration of the Company includes each member of the Board of Directors, members of the Advisory Committees of the Board of Directors, members of the Fiscal Council, members of other technical or advisory bodies of the Company that may be established, and members of the Executive Board.

For the purposes of this Policy, "Close Family Members" include those family members who can be expected to influence or be influenced by the person in their business dealings with the entity, including (i) their spouse or partner and their children; (ii) children of their spouse or partner; and (iii) their dependents or those of their spouse.

(B) An entity is considered a Related Party to the Company when that entity: (i) (a) controls, is controlled by, or is under common control with the Company (including its parent or subsidiary companies); (b) has significant influence over the Company; or (c) has joint control over the Company; (ii) is an associate of the Company or a third entity that is under joint control with the Company; (iii) if the companies are under joint control of a third entity; (iv) is an entity fully controlled, under joint control, or significantly influenced, or where significant voting power in that entity resides, directly or indirectly, with any Person with Significant Influence; or (v) is a post-employment benefit plan whose beneficiaries are employees of both entities, i.e., the Company and any entity related to the Company. According to Technical Pronouncement CPC No. 18 (R2), when an investor directly or indirectly holds 20% (twenty percent) or more of the voting power of an investee, it is presumed to have significant influence unless it can be clearly demonstrated otherwise. Conversely, if the investor holds, directly or indirectly, less than 20% (twenty percent) of the voting power of the investee, it is presumed not to have influence.

3.2. Potential Conflict of Interest

A potential conflict of interest arises when a person is involved in a decision-making process where their independent judgment may be compromised because, on one hand, this person has the power to influence the outcome of the decision, and at the same time, there may be a gain, benefit, or advantage for them, for a Close Family Member, or for a third party with whom the person is involved. Potential conflicts of interest are those in which the personal objectives of decision-makers, for any reason, may not be aligned with the Company's objectives and interests or those of its shareholders in specific matters. Given the potential conflict of interest, the Company will seek to ensure that all decisions that may confer a private gain, benefit, or advantage not shared with the Company, to any

Person with Significant Influence, Close Family Members, entities, or persons related to them are made with complete transparency, respecting the Company's interest.

3.3. Commutative and Market Conditions

Commutative Conditions are those conditions where the following principles were observed during the negotiation:

- (i) competitiveness: prices and conditions of services compatible with market practices;
- (ii) compliance: adherence of the services provided to the contractual terms and responsibilities practiced by the Company, as well as to appropriate information security controls;
- (iii) transparency: proper reporting of the agreed conditions with due application, as well as their reflection in the Company's financial statements, where applicable; and
- (iv) fairness: establishment of mechanisms that prevent discrimination or privileges and practices that ensure the non-use of privileged information or business opportunities for individual or third-party benefit. Market Conditions, in turn, are the conditions negotiated according to the principles of competitiveness (prices, rates, terms, and guarantees compatible with market practices, whenever applicable and possible), compliance (adherence of the negotiated terms to the policies, standards, and practices adopted by the Company, including adequate information security control), and transparency (proper reporting of the agreed conditions, observing legal and regulatory requirements). In negotiations between the Company and Related Parties or with potential conflicts of interest, the same principles and procedures that guide negotiations conducted by the Company with independent parties should be observed.

3.4. Significant Amount

Transactions with an individual or combined value equal to or greater than 1% (one percent) of the Company's net worth, as determined in the latest financial statements approved by the Company's General Assembly, within a period of 01 (one) year, originating from a single contract or successive contracts with the same purpose ("Significant Amount").

4. RULES

4.1. Execution of Transactions with Related Parties with Potential Conflict of Interest

4.1.1. Transactions with Related Parties

All transactions between the Company and Related Parties must be contractually formalized, observing the following criteria: (a) the transactions must occur under Commutative and Market Conditions and in compliance with the Company's internal

processes and standards, including the Code of Conduct; (b) formalized in writing, including at a minimum, a detailed description of the scope, parties, total and/or unit price, adjustment index, guarantees, term, and termination conditions; and (c) any benefits, risks, and impacts for the Company and the Related Party must also be expressed; and (d) approved and disclosed in accordance with this Policy.

Any person, natural or legal, who is in a Potential Conflict of Interest situation in the negotiation and approval process of the Transaction with a Related Party, must declare themselves impeded and, consequently, withdraw from discussions, refrain from accessing any related confidential information, and exercise no influence over the Company's decision, including abstaining from voting in the Board of Directors or Executive Board meeting or in the General Assembly.

The declaration of impediment, containing a description of the extent of the Potential Conflict of Interest, must be presented to the Board of Directors, the Executive Board, or the General Assembly, as the case may be, and recorded in the meeting or assembly minutes that deliberates on the Transaction with a Related Party. If the person referred to above does not declare their Potential Conflict of Interest, any other person who is aware of the situation must notify the Company.

4.1.2. Approval Levels for Transactions

All Transactions with Related Parties must be approved by the Company's Executive Board on a collegiate basis. Transactions with Related Parties that involve a Significant Amount or fall under the authority of the Board of Directors or the General Assembly as defined in the Company's Bylaws must also be submitted for approval by these bodies.

The Investor Relations Officer shall pre-analyze such transactions that will be submitted to the competent body of the Company, providing their non-binding opinion on the transaction to be contracted. Members of the Executive Board and the Board of Directors, as the case may be, who are in a potential conflict of interest situation in the analysis/approval of transactions with Related Parties involving a Significant Amount, must withdraw from discussions on the matter and abstain from voting in the respective decision-making process, observing the provisions of item 4.4.

Approval by the Board of Directors, when applicable, must occur by a favorable vote of the absolute majority of its members, excluding those members involved in the transaction. Quarterly, the Investor Relations Officer must report all approved Transactions with Related Parties to the Audit Committee. For other Conflict of Interest situations that are not related to Related Parties, the provisions of the Conflict of Interest Policy must be observed.

4.2. Prohibited Transactions

Transactions with Related Parties, whether involving potential conflicts of interest or not, are prohibited in the following cases, except in case of a contrary resolution by the

competent bodies, with the abstention of any members classified as Related Parties or with potential conflicts of interest: (i) conducted under conditions that are not Commutative Conditions; (ii) granting loans to Persons with Significant Influence; (iii) conducted in violation of this Policy; (iv) involving forms of compensation for advisors, consultants, or intermediaries, directors, shareholders, or classes of shareholders that generate Potential Conflicts of Interest with the Company; and (v) involving corporate restructuring, without ensuring equitable treatment for all Company shareholders in violation of current laws and regulations.

4.3. Exceptions

Exceptions to Transactions with Related Parties or potential conflicts of interest include (i) advances on remuneration of any kind such as bonuses, share-based compensation programs, or others for Persons with Significant Influence; and (ii) transactions conducted, under Commutative and Market Conditions, between the Company and its direct and indirect subsidiaries, and between them, except in cases where there is participation in the subsidiary's share capital by the Company's controlling shareholders, by Persons with Significant Influence, and by persons linked to them.

4.4. Decisions by Management Involving Related Parties in Potential Conflicts of Interest

Persons with Significant Influence in the Company's administration, upon identifying the possibility of participating in a decision-making process related to transactions with Related Parties, who are in a potential conflict of interest situation, must declare their potential conflict of interest to the other members of the competent body. Additionally, such Persons must withdraw from discussions on the matter and abstain from voting in the respective decision-making process.

If requested by the Chairman of the Board of Directors or the Chief Executive Officer, as the case may be, such Persons with Significant Influence may participate in the discussion to provide more information about the transaction and the parties involved, but must withdraw from the conclusive part of the discussion, including the voting process on the matter.

If a Person with Significant Influence in the Company's administration, who may have a potential private gain, benefit, or advantage not shared with the Company, involving transactions with Related Parties resulting from a decision, does not disclose it, any other member of the body to which they belong who is aware of the situation may do so.

The Executive Board, on a collegiate basis, or the Board of Directors (in cases involving a Significant Amount or under the authority of the Board of Directors as defined in the Company's Bylaws) shall evaluate the situation. The failure to voluntarily declare a potential conflict of interest by a Person with Significant Influence in the Company's administration may be considered a violation of this Policy and brought to the attention of the Board of Directors or the Executive Board, as the case may be.

The Executive Board may submit a proposal to the Board of Directors for the possible application of sanctions. The declaration regarding any classification as a Related Party or the situation of a potential conflict of interest and the consequent abstention by the Person with Significant Influence must be recorded in the minutes of the respective body's meeting.

4.5. Disclosure of Transactions with Related Parties

The disclosure of information about transactions with Related Parties must be made in accordance with the applicable regulations, and the disclosure in the notes to the Company's financial statements must comply with applicable accounting pronouncements.

5. RESPONSIBILITIES

5.1. Board of Directors

In addition to other duties imposed by applicable legislation and the Company's Bylaws, the Board of Directors is responsible for: (i) approving Transactions with Related Parties that fall under its authority, in accordance with this Related Parties Policy; (ii) approving and reviewing this Policy and its amendments to ensure its purpose; and (iii) monitoring compliance with this Related Parties Policy, analyzing and questioning the Company's Executive Board whenever it believes that it is not being properly applied.

5.2. Executive Board

In addition to other duties imposed by applicable legislation and the Company's Bylaws, the Executive Board is responsible for approving transactions with Related Parties that fall under its authority, in accordance with this Related Parties Policy.

5.3. Investor Relations Officer

The Company's Investor Relations Officer and the Financial Directors of its subsidiaries must: (i) ensure that Transactions with Related Parties are properly disclosed and recorded in the respective financial statements, in accordance with applicable rules and laws; (ii) take measures to prevent any payment to any Related Parties that is not in accordance with the terms of this Related Parties Policy; (iii) report, quarterly, to the Audit Committee all transactions with Related Parties conducted during the period; (iv) establish controls and procedures for conducting transactions with Related Parties, as well as regulations for monitoring and disclosing transactions; (v) ensure that whenever a transaction with a Related Party is considered a material fact or act, proper disclosure of such a transaction is made in compliance with applicable laws and regulations; (vi) ensure the disclosure of transactions with Related Parties that fall within the provisions of CVM Resolution No. 80 of March 29, 2022; and (vii) ensure the disclosure of pertinent information in the Company's financial statements, CVM Reference Form, in addition to any other mandatory disclosure in accordance with applicable legislation and regulations.

6. GENERAL PROVISIONS

This Policy is based on and must be interpreted, including in the case of omissions, in accordance with the Brazilian Corporation Law, applicable accounting standards, CVM and B3 regulations, and other applicable norms, internal policies, and rules approved by the Board of Directors.

This Policy will be reviewed whenever necessary and may be amended by a resolution of the majority of the members of the Board of Directors present at the meeting that deliberates on the matter, accompanied by a recommendation from the Audit, Risk, and Compliance Committee.

In the event of a conflict between the provisions of this Policy and the Bylaws, the provisions of the Bylaws shall prevail, and in the event of a conflict between the provisions of this Policy and applicable laws and regulations, the provisions of the applicable laws and regulations shall prevail.

If any provision of this Policy is deemed invalid, illegal, or unenforceable, that provision will be limited to the extent possible to ensure that the validity, legality, and enforceability of the remaining provisions of this Policy are not affected or impaired.

This Policy comes into effect on the date of its approval by the Board of Directors and will be disclosed as provided for in applicable legislation and regulations.

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	Approvals	Date
Creation/ Update	Legal and Compliance	July 2024
Review	Audit and Risk Committee	01/08/2024
Approval	Board of Directors	06/08/2024