



EMPLOYEE CODE OF CONDUCT

GRUPO

Sotreq

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Introduction



Strong principles and values are in the Sotreq Group's DNA and are shared with its leaders and employees. As the Group expanded, it became necessary to document these principles to ensure they are effectively communicated.

Our Corporate Values include Respect in Relationships, Continuous Improvement, Commitment to Sustainability, and Valuing Customers and Employees. These values support our vision of being an extraordinary company to work for and to do business with.

The pursuit of a management style based on modern governance principles requires transparency, ethics, and integrity. This Code of Conduct was created to translate the Group's values into everyday behaviors.

All employees are required to read and adhere to the procedures set out in this document. They are essential for belonging to and engaging with the Sotreq Group.

The purpose of this Code is to establish an organizational culture based on respect for laws, Human Rights, and ESG (Environmental, Social, and Governance) principles, safeguarding the Group's values with the community, shareholders, employees, third parties*, and other stakeholders.

*Third parties are those engaged in activities that require direct interaction but do not have an employment relationship with the Sotreq Group.

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Relationship with Employees



2.1 CONFLICT OF INTEREST

Employees may not work for or have an interest in companies that are customers, competitors, or suppliers of the Sotreq Group, except for shares in publicly traded companies or investment funds, provided that these shares are acquired through financial institutions regulated by the financial market. Under no circumstances may relationships be established that lead to financial advantages.

If an employee has other job related to the company's business outside working hours, they must inform their direct manager. Exceptions require authorization from the Executive Board.

The hiring of employees, through internal or external recruitment for the Sotreq Group must follow the rules and procedures established by the Human Environment Department. Relatives may participate in selection processes; however, their hiring must be approved by the Executive Director of the contracting area and there must be no subordination. In any situation, favoritism towards relatives or people with a relationship with the contractor is not permitted.

Directly approaching employees from other departments is also prohibited. Job vacancies may be posted internally by managers after the internal selection process has been initiated, as outlined in the recruitment and selection policy.

The interests of the Sotreq Group must prevail over the interests of Business Units, Regions, Branches, Departments, and the personal interests of any employee. Withholding or distorting information for personal benefit is unacceptable.

During working hours, personal matters should be kept to a minimum, with priority given to work tasks. The Sotreq Group does not require employees to work outside their working hours.

2.2 CONFIDENTIAL AND INSIDE INFORMATION

The following information is considered confidential and privileged: Corporate or Business/Area strategy, any information from proposals or business contracts with third parties – including registration details, technical specifications and drawings, business and customer lists, unpublished results, budget and accounting information, pricing, cost and/or margin spreadsheets, salaries, contracts, performance studies and/or product or service results, agreements, investments, liabilities of any kind, in other words, any sensitive data or such personal data as defined by the General Data Protection Law, notably the LGPD (Brazilian General Data Protection Law).

This proprietary information must be protected by employees and used solely for job-related purposes. Transferring such information to third parties is prohibited unless expressly authorized by the Business Area Director and the company.

Employees' personal information, such as registration, salary, medical data, professional performance, and other, is restricted to areas that need to access it and will only be shared after validation by the Human Environment/Legal department. Such information may be disclosed only in response to legitimate requests from government authorities, requests from the employee's manager, or as part of business contracts that include a confidentiality clause and have been reviewed by the company's Legal Department.

2.3 PREJUDICE AND DISCRIMINATION

We do not tolerate any form of prejudice or discrimination in the company and when representing our brand, based on race, ideology, sex, religion, gender, age, sexual orientation, illness, addiction, appearance, disability or pregnancy. This applies to recruitment, selection, promotion and termination.

We believe that diversity among employees enriches our work environment and enhances our ability to perceive, analyze and solve problems with innovation.

Derogatory comments or insinuations that harm an employee's image or incite violence are unacceptable, whether made directly or indirectly.

We value mutual respect among all employees, regardless of hierarchical level, and do not tolerate behaviors that create intimidation, hostility, humiliation or embarrassment in the workplace.

Social, cultural and linguistic differences will be respected and valued. Derogatory remarks about these differences are inappropriate in any professional context. Employees are not permitted to endorse entities or activities that have specific ideological purposes on behalf of the company.

2.4 HARASSMENT AND ABUSE OF POWER

No form of harassment (moral, sexual, economic, or otherwise) is tolerated at any hierarchical level or among employees, whether inside or outside the workplace. No employees may use their position to force others to act against their principles and values. The use of one's position to gain personal or third-party advantages or to request actions outside the scope of an employee's role that cause humiliation, embarrassment, or fear shall not be tolerated.

2.5 USE OF ALCOHOL, DRUGS OR WEAPONS

The possession, storage, and/or consumption of illegal drugs on company premises, in company-provided vehicles, or on property owned or leased by the Sotreq Group and third parties in the course of employees' professional duties is prohibited.

Only staff that is explicitly authorized to carry a weapon as part of their official duties may do so.

Illegal drug testing with or without prior notice may be conducted if stipulated in contractual clauses or business agreements.

Employees are not permitted to report to work under the influence of alcohol or illegal drugs. Alcoholic beverages may be allowed at corporate events inside or outside the company, but behavior that causes disorder or discomfort to employees and third parties will not be tolerated. Employees must maintain respect in relationships and an unaltered conduct.

2.6 POLITICAL PARTICIPATION AND PUBLIC SECTOR

The Sotreq Group respects all political-party positions of its employees and understands that engagement with the election process must be voluntary and personal, carried out in their free time and with their own resources.

The Group does not engage in political-party activities, make donations to candidates or political parties, or allow partisan political publications and quotes through our represented brands and products.

Employees and third parties are prohibited from manifesting, disseminating, or propagating political or ideological content within the company, through our channels, events, and assets, as well as those of third parties, on behalf of the company.

2.7 UNION

The Sotreq Group respects the right to free association and collective bargaining, recognizing their legitimacy and adhering to collective agreements and conventions, and is committed to seeking dialogue to resolve any labor or union conflicts.

2.8 USE OF ELECTRONIC INFORMATION SYSTEMS

It is forbidden to install programs or systems without purchasing the original usage license, when required, or copies of software that have not been approved by the Sotreq Group's corporate Information Technology area. All company information systems must be accessed using a personal, non-transferable password that expires at the end of the employment contract.

The use of email, internet and other electronic information systems should be limited, as much as possible, to professional purposes. These resources should be used as work tools during working hours and monitored by the corporate that have permission to access them.

Disseminating material that is offensive to good manners is considered serious misconduct

2.9 SOTREQ GROUP'S PROPERTY

Employees are responsible for the safekeeping, conservation, and maintenance of company property under their use or care. They will not transfer, lend, donate, or sell any company property without formal authorization.

Using any company property for personal benefit or the benefit of third parties is prohibited, unless set out in internal policy or formally authorized by the company.

The aforementioned obligations also apply to assets located in properties rented by the company for the temporary residence of employees. In such cases, employees are expected to adhere to the same standards of behavior required by the company.

Donations may only be given or received if they are specified in internal procedures and formally authorized.

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Relationship with Third Parties



The Sotreq Group respects the rules and procedures established by third parties on or outside their premises, provided that they do not violate the law or conflict with the Group's Values, Code of Conduct, standards, and/or internal policies.

Proposals that expose third parties to illegal acts of any kind or to fiscal or legal risks, whether initiated by a third party, an employee, or a representative of the third party, are unacceptable.

Employees are prohibited from proposing or accepting any offers that involve benefits, personal advantages, or cash payments and from sharing information, conducting research, or engaging in any actions with competitors for professional purposes. Awards, trips, visits, lunches and dinners are permitted, provided that they align with the business strategy, comply with the guidelines outlined in the Anti-Bribery Manual and Business Relationship Guide, and are authorized by the direct manager.

In the event of hiring professionals who are employees of its third parties is being considered, the board or management of the contracting area must assess the impact on the business and inform the third party in advance. If the third party is a manufacturer, the formal assessment must be conducted by the Executive Board of the relevant area.

The Sotreq Group will contractually require its third parties to base their business practices on principles of social responsibility as regards the prohibition of practices similar to slavery, forced labor, and/or child labor.

Our company is firmly committed to observing the law and adhering to ethical principles. We will not tolerate participation in illegal or unethical activities under any circumstances, including illegal mining and deforestation. All employees are responsible for ensuring that their actions comply with applicable laws and regulations, as well as the ethical standards of our organization.

3.1 SUPPLIER CONTRACTING GUIDELINES

Supplier contracting processes will observe the rules and procedures specified by the Sotreq Group's Purchasing Development, Supplier Management, and Import and Export Departments, and requesters will provide objective and impartial decisions when their technical evaluation is required. The procedures mentioned herein do not apply to Group companies that purchase products/services from the manufacturers they represent. In such cases, the commercial areas must follow the company's defined contracting process.

Contracting supplier companies owned by an employee, a first-degree relative, or someone with a close relationship to an employee requires formal authorization from the company's Executive Board.

Similarly, contracting decisions must not be influenced by family ties or personal relationships between the requesting employee and supplier companies, and employees are prohibited from sharing confidential or privileged information with suppliers.

Safeguarding the aforementioned criteria, the selection of suppliers must take into consideration their ethical business practices and commercial conditions to support the sustainability of the Sotreq Group's business and its suppliers.

Employees must show and ensure respect in formal and implicit agreements with suppliers.

3.2 RELATIONSHIP WITH THE COMMUNITY

The Sotreq Group encourages, develops, and supports social and business initiatives that positively impact the community and the environment, in line with environmental, social, and governance (ESG) criteria and the UN Sustainable Development Goals

Employees may participate in social initiatives during working hours if authorized by their immediate manager.

Social or business entities supported by the Sotreq Group, including those we help with voluntary work, may not be owned an employee or their relatives and may not employ any paid staff.

Non-employees may only enter the company's facilities when accompanied by an employee and/or with prior authorization from the employee's manager, unless the visit is being hosted by the person responsible for the location.

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Promotional Items and Gifts



Employees may only accept promotional items that have no commercial value and feature the logo of the supplier company, customer, or their representative.

Gifts may only be accepted on special occasions.

In both cases, the value of the gift must not exceed 250.00 BRL.

Offering gifts or entertainment of any value to Public Agents outside the Sotreq Group's guidelines is prohibited. Only promotional items from the corporate portfolio featuring the logos of the Sotreq Group and/or its represented companies may be given to third parties, provided that they are formally part of the recipient company's marketing policies.

Offering or accepting gifts, prizes, advantages, entertainment, or any other benefits in cash or equivalent forms (including bank checks, deposits, transfers, gift certificates, or vouchers) is not allowed under any circumstances, even if their value does not exceed R\$250.00.

Using competitors' materials or promotional items of any kind in the workplace is prohibited.

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Safety, Environment and Health



Health, Safety and Environment are key values for the Sotreq Group. They are set out in the Sustainability Management System Policy and must be shared, practiced, and prioritized at all levels of the organization.

To ensure activities are conducted safely, healthily and with no environmental impact, the company identifies hazards, risks, aspects, and impacts associated with each activity and establishes controls for significant risks and impacts.

Therefore, each employee and service provider must be aware of all hazards, risks, aspects, and impacts related to their activities and implement the operational controls described in the work instructions.

Employees and service providers must not perform any activity that presents a risk of work-related or environmental accident. They must always implement the necessary controls to ensure the activity is carried out safely.

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Intellectual Property



All products resulting from employees' professional activities are considered company property, including, but not limited to handouts, presentations, procedures, spreadsheets, software, training materials, videos, studies, and reports.

Employees must safeguard the intellectual property of the company and of third-parties and always inform the company if they observe any violation of this principle.

Copying restricted-access documents and literature onto personal media is prohibited. Backups must be created and stored on company-provided media. Employees are also prohibited from claiming ownership of copyrights or patented projects.

Linking the Sotreq Group's name and/or brand to third parties requires prior submission to the Marketing area, which must then inform the company's Executive Board.



Advertising and marketing campaigns must adhere to principles of truthfulness, objectivity, and clarity and must be developed and disseminated through the Group's Marketing area, which will submit them to the company's Executive Board.

Testimonials, reports, articles, dissemination of images and verbal information in general will be coordinated or handled by the Marketing area or by individuals previously designated by Marketing or the Executive Board, and confidentiality will be protected.

The same care must be taken in the disclosure of written information, and the manager responsible for the cost center must validate the content, authorize its dissemination, and, in collaboration with Marketing, ensure the proper use of the visual identity.

The relationship with media outlets is the exclusive responsibility of the Marketing department or representatives appointed by the Executive Board. Therefore, unauthorized individuals are prohibited from contacting the press on behalf of the Sotreq Group.

Employees will present themselves appropriately for work activities, events, and/or media appearances to preserve the company image. Using the image of the Sotreq Group's companies, Caterpillar, and other represented companies, as well as making inappropriate comments about the them, is prohibited.

Accounting and financial information about the company may only be provided after they are approved by the responsible areas Finance, Marketing and the Executive Board.

The Sotreq Group expects employees to safeguard the company image at all times and to ensure that any disclosed information is accompanied by its source.

All advertising by the Sotreq Group must strictly adhere to current legislation and ethical tenets relevant to the intended social environment.

Disclosing partner and/or customer information in any media, including social media, requires approval from the manager responsible for the Cost Center and for the respective customer, in collaboration with the Marketing department.

Criticism, comments, or complaints in any media, including social media posts, that unduly expose employees, third parties, and/or the company must be avoided. When appropriate, they should be communicated to your manager or to Audit & Processes or to Human Environment. They can also be sent directly to the Audit Channel, either anonymously or not.

The Sotreq Group has a Social Media Guide to assist in the communication of actions that involve the company.

Managing and Monitoring the Code of Conduct



The committee is formed by members from the Executive Board, as well as the Human Environment and Audit & Processes corporate areas. Other areas are contacted whenever a technical opinion and/or additional information is required to investigate cases related to the Code of Conduct.

Any employee who becomes aware of a fact that is or may be a violation of the Code of Conduct, the Group's Vision and Values, or the laws in force in the country, including wrongdoings that may harm the Public Administration as provided for in Brazilian Law 12.846/2013 (Anti-Corruption Law), Brazilian Law 13.709/2018 on the privacy of personal data, and Brazilian Law 12.529/2011 (Anti-Trust Law), must report this to their manager or the Audit & Processes area or the Human Environment area. They may also forward the complaint directly to the Audit Channel, anonymously or not, through the following communication channels:

[Sotreq's website](#)

[Internal Portal \(ConeXão\)](#)

Phone +55 (21) 2107-2184 Email: auditoria@sotreq.com.br

Letter: Sotreq S/A - A/C Departamento de Auditoria & Processos - Avenida Ayrton Senna, 2200/1 andar - Bloco 01 - Barra da Tijuca - Rio de Janeiro - RJ - 22.775-003.

All cases involving the Code of Conduct are analyzed, and if any actions are needed in response, they are handled by at least one of the corporate areas in the committee. The Executive Board may be involved to make a decision in cases of recurrence or when an impasse is reached in the handling of a case or

due to the complexity of the facts.

Managers must ensure employees and third parties are aware of and apply the tenets of this Code and the regulatory documents available on the Internal Portal (ConeXão) and on Sotreq's and the Sotreq Group's websites, therefore serving as role models for the employees.

Any omissions will be addressed by the Sotreq Group's Code of Conduct Management Committee.

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