
CODE OF CONDUCT AND ETHICS

This Code of Conduct and Ethics establishes the principles and values that should guide the behavior of all workers, partners and others involved with the organization. The commitment to ethics and transparency is fundamental for building a respectful and productive environment.

ABZ Group is committed to complying with all applicable laws and regulations, and does not tolerate any illegal, dishonest or unethical behavior. Each is responsible for their actions, as well as for understanding and following the company's policies and code of conduct and ethics.

Fundamental Principles

- **Integrity:** Act with honesty and transparency in all interactions.
- **Respect:** Treat everyone with courtesy, dignity and equality.
- **Accountability:** Taking responsibility for the actions and decisions taken.
- **Confidentiality:** Protect sensitive information while respecting privacy.
- **Compliance:** Comply with all applicable laws, regulations, and standards.

Conduct in the Workplace

- Promote an environment free from discrimination, harassment and abuse.
- Ensure the safety and well-being of all workers.
- Collaborate in a respectful and constructive manner with colleagues and superiors.
- Use the organization's resources responsibly and efficiently.
- Everyone should observe the following guidelines:
- PROHIBITION OF CONSUMPTION OF ALCOHOLIC BEVERAGES OR DRUGS, on the way from home to work and vice versa, and/or during the exercise of their work activities
- USE OF PROFANITY OR PROFANITY, including inappropriate comments about others, as a representative of ABZ Group
- CARRYING OF WEAPONS, the use of any type of weapon is not allowed in any place where it is under the responsibility of the company
- REFUSE TO COMPLY WITH ORDERS FROM SUPERIORS OR PERSONS IN CHARGE OF THE WORK ORGANIZATION, if this does not imply a risk to their safety and that of other colleagues
- FALSIFYING ANY DOCUMENT PREPARED BY THE COMPANY

Conflicts of Interest

ABZ Group employees must ensure that their personal interests never conflict, or even appear in conflict, with the interests of the company.

An employee has an obligation to inform his or her manager of any situation involving a potential conflict of interest, including those in which he or she has been inadvertently placed due to personal or professional relationships with customers, suppliers, business partners, competitors or other employees of ABZ Group. Transparency is key to maintaining the company's integrity and ethical standards. Everyone must:

- Avoid situations that may compromise impartiality in decisions.
- Declare any potential conflict of interest immediately.
- Refrain from accepting undue advantages from third parties.

Use of Resources and Information

The responsibility for preserving the confidentiality of information lies with all employees, without distinction as to the nature of the information, whether financial (from customers, employees or directors) or any other confidential matter of a personal or corporate nature.

The exercise of some functions at ABZ Group can provide the employee with access to confidential information about the company's business, its customers, suppliers, directors and colleagues. However, ABZ Group will not tolerate the misuse or disclosure of this information. If it occurs, the employee will be subject to disciplinary sanctions, which may include dismissal for cause, and appropriate legal action, regardless of whether he derives personal advantage from the disclosure.

Everyone within the organization should:

- Protect the organization's assets and resources from misuse.
- Use internal information in an appropriate and confidential manner.
- Ensure the truthfulness and accuracy of the information shared

Relationship with Customers, Suppliers and Partners

- Maintain relationships based on transparency and mutual trust.
- Avoid any type of favoritism or improper treatment.
- Fulfill the contracts and commitments established ethically.

Complaints and Consequences

- Any violation of this code must be reported to the Ombudsman Channel (ouvidoria@groupabz.com).
- Complaints will be dealt with confidentiality and without retaliation.
- Violations of this code may result in disciplinary sanctions, including warnings and dismissal.

Violations may result in penalties to be imposed at ABZ Group's discretion, ranging from a Notice or Reprimand, referrals to regulatory and self-regulatory bodies, warning, suspension, and dismissal, which may be for Cause. Violations may also result in civil or criminal prosecution and sanctions.

Employees may also be placed on paid or unpaid leave in the event of any investigation into whether the Code, policies or Internal Rules are violated. In cases where the violation could cause irreparable damage to ABZ Group, ABZ Group may file a lawsuit in addition to claiming property damages.

Diversity

ABZ Group is committed to promoting a non-discriminatory work environment by prohibiting any form of discrimination or harassment based on race, color, physical appearance, national origin, citizenship status, creed, religion, age, sex, gender, marital status, sexual orientation, disability.

Anti-Corruption Policy

ABZ Group is firmly committed to ethics and integrity, not allowing or tolerating any form of bribery or corruption, whether in interactions with the public or private sector. In line with current legislation, including the Brazilian Anti-Corruption Law (Law No. 12,846/2013), ABZ Group reinforces its ethical conduct policy.

To ensure that all its operations are conducted ethically and transparently, and in full compliance with the law, ABZ Group adopts the highest standards of integrity. Our goal is to ensure that no business in which the company is involved is tainted by corruption.

Prohibitions and Obligations:

Reputation is one of the most important assets of any company. Thus, **any unethical or inappropriate conduct by its employees and directors will not be tolerated, such as:**

- a) payments, offers or promises of undue advantages, under any circumstances, in ABZ Group's relations with the public or private sector.
- b) fraudulent combinations or falsification of company data.
- c) offer, promise of money, gift, services, favors or any other advantage to public officials, employees of government bodies or agencies, including autarchies, state-owned companies, mixed capital companies, international organizations, political parties, candidates for elective office, members of the Executive, Judiciary or Legislative Branch ("Public Officials"), aiming to obtain an advantage, determine him to practice, omit or delay an act of office, or in any way influence it. The prohibition also extends to people close to Public Officials, such as spouse, partner, girlfriend, family members and the like ("Close Persons") and any others who receive the promise, offer or benefit to influence any decision of a Public Official.
- d) Anti-Corruption Laws also apply to individuals who acted in a way that encouraged payment.

No employee shall be harmed, retaliated against, or penalized for delay or loss of business resulting from their refusal to permit an act of corruption.

Facilitation or "Box" Payments

They refer to small amounts paid to influence or speed up administrative or governmental processes. ABZ Group categorically prohibits the practice of Facilitation or 'Box' Payments under any circumstances."

Gifts, Gifts & Hospitality

Freebies can, in many cases, be legitimate and usual business tools. However, they can also, depending on the circumstances, constitute an undue advantage. The employee must ensure that the offer of a gift, gift or hospitality with values above R\$ 100.00 has authorization from the company's board of directors to be received. In the case of gifts, collective gifts, the decision of draw/division will be up to the management.

Charitable Giving and Political Contributions

ABZ Group prohibits any contribution or donation from being made in exchange for a favor or undue advantage, or to influence the decision of a Public Official, directly or indirectly, even if the favored entity is a charitable institution.

Contributions and donations to entities or institutions at the request of a Public Official, or in which the Public Agent or a Close Person performs any function, are prohibited.

Charitable Donations Contributions and donations for philanthropic or charitable purposes

They must be previously approved and documented and can only be done for legitimate, charitable or charitable reasons with the knowledge and approval of the Board of Directors. Any request for a charitable contribution or donation on behalf of ABZ Group will be made in writing and will require the prior and unanimous approval of the company's Management.

Adherence to the document

The employee shall confirm in writing that he or she has read and understood this document, and that he or she is and will remain in compliance with the Code. This affirmation will be required of new and old employees and their directors.

Each employee will be responsible for his or her own actions and may also be responsible for the actions of third parties, if it is clear that he or she knows, or should have known, that those people were violating any applicable policies, laws, or regulations.

The Company may, from time to time, distribute notices informing you of changes to the Code or internal policies, organizational changes, and new regulations affecting ABZ Group's business and operations.

This Code of Conduct and Ethics must be complied with by all those involved in the organization. Its periodic review will ensure that it remains relevant and appropriate to the company's principles.



William Mair
Director



Gordon Walker
Director