



TRADITION
YOU CAN TRUST



CODE OF CONDUCT

Tradition, Ethics and Trust



LOCATELLI
GROUP

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Tradition, Ethics and Trust

Locatelli's mission is to drive the performance of companies in Brazil and worldwide by offering integrated solutions in BPO, audit, consulting, legal representation and specialized services, always focused on security, efficiency and sustainable growth. This commitment guides every decision, every relationship and every delivery we make.

Our vision is to be a benchmark in corporate management, recognized for technical excellence, continuous innovation and the ability to protect, transform and accelerate businesses. This ambition reinforces the importance of acting with responsibility, consistency and respect for the highest ethical standards.

Locatelli's values represent the foundation of our professional conduct and corporate legacy:

- Ethics, transparency and integrity in all relationships;
- Responsibility and commitment to the corporate legacy;
- Continuous innovation to anticipate needs and deliver value;
- Client focus and appreciation of our people;
- Performance oriented toward protection, efficiency and business evolution.

Our success depends not only on what we do, but above all on how we do it. Therefore, we reaffirm daily our commitment to act correctly, regardless of the context, recognizing that cultural differences never justify the absence of honesty or integrity.

The **Locatelli Code of Conduct** establishes the principles, guidelines, and behaviors expected of everyone who works with us. It applies to partners, shareholders, directors, managers, employees, and any individual or company that represents Locatelli or provides services on our behalf, regardless of location. We understand that complex situations are part of professional life. This Code was created to serve as a clear and practical guide for decision-making, reinforcing our values and supporting every employee in conducting their activities ethically.

Document Management, Periodic Review, and Traceability

This Code of Conduct, together with its principles, guidelines, and related processes, will undergo a formal review on an annual basis, or sooner if significant regulatory, operational, or strategic changes occur.

To ensure transparency, clarity regarding the current version, and traceability throughout our processes:

- **Dating and Temporal Traceability:** all formal documentation shall clearly indicate its original publication date and the date of its most recent review approved by the competent authority.
- **Integrated Version Control:** any changes to the text shall be formally recorded under sequential version numbering, documenting the evolution of the document history for governance, audit, and compliance purposes.
- **Availability and Accessibility:** those responsible for maintaining the document must ensure that the current version is made available and maintained in the organization's official corporate repositories, ensuring broad and continuous access for all employees.

We emphasize the importance of everyone reading this document carefully and responsibly and promptly reporting any conduct that contradicts its principles. Reports may be directed to the immediate manager, area leadership, the People & Culture team, Legal, or the Executive Board.

We promote an environment in which ethical, respectful, and lawful behavior is essential, regardless of position, role, or area of responsibility.

We thank everyone for their commitment to maintaining and strengthening the tradition of trust that defines us.

Locatelli Group

OUR HISTORY

THE TRADITION THAT BUILDS TRUST

Locatelli was founded over 30 years ago based on the entrepreneurial vision of Jobelino Locatelli, who dedicated his professional career to supporting Brazilian and foreign companies in their processes of entry, structuring and expansion in Brazil. His commitment to ethics, close client relationships and the constant pursuit of excellence laid the foundations of what would become a brand recognized for trust and high technical standards.

This legacy remains alive and strengthened under the leadership of Douglas Locatelli. Guided by the same principles that marked the company's origins, Douglas leads Locatelli with a contemporary strategic vision, expanding its operations while maintaining a focus on delivering integrated, secure and growth-oriented solutions for clients.

From the beginning, Locatelli has been dedicated to creating real value and maximizing business performance, combining technical excellence with a collaborative and close approach. With national presence and global know-how, we connect companies to opportunities beyond borders, anticipating challenges, promoting efficiency and driving results.

By uniting tradition, modernity and trust, Locatelli has evolved without losing its essence: delivering security, efficiency and strategy to protect, transform and accelerate businesses in Brazil and worldwide. This history, built with integrity and responsibility, inspires how we act today and guides the future we continue to build alongside our clients, partners and employees.

With tradition. With trust. With continuity. With Locatelli.

Tradition You Can Trust

SCOPE OF APPLICATION

The Locatelli Code of Conduct applies to all professionals who represent or act on behalf of the company, regardless of their hierarchical level, area of activity or location. This includes:

- Partners and shareholders;
- Directors and managers;
- Employees from all areas and units;
- Interns and apprentices;
- Service providers, consultants, suppliers and third parties who maintain a relationship with Locatelli;
- Business partners, affiliated companies and operational co-responsible parties.

All individuals who, directly or indirectly, represent the Locatelli brand must comply with this Code, fully respecting its principles, guidelines and standards of conduct. Compliance with these guidelines is essential to ensure the integrity of operations, the continuity of the company's legacy and the maintenance of the trust we have built over more than three decades.

LEGAL AND REGULATORY BASIS

The guidelines of this Code are aligned with the laws and regulations that govern ethical, legal and corporate conduct in Brazil, including, but not limited to:

- **Anti-Corruption Law** – Law No. 12,846/2013 and Decree No. 8,420/2015;
- **Anti-Money Laundering Law** – Law No. 9,613/1998, as amended by Law No. 12,683/2012;
- **Competition Defense Law** – Law No. 12,529/2011;
- **Brazilian Civil Code** – Law No. 10,406/2002;
- **Consolidation of Labor Laws (CLT)** – Decree-Law No. 5,452/1943, as amended by Law No. 13,467/2017;
- **Brazilian Penal Code** – Decree-Law No. 2,848/1940;
- **Applicable Administrative and Constitutional Legislation** – including the Federal Constitution, Law No. 8,666/1993, Law No. 10,520/2002, Law No. 12,462/2011, among others;
- **Consumer Protection Code** – Law No. 8,078/1990.

All expected conduct set forth in this Code reflects Locatelli's commitment to ethics, legality and responsible governance. Knowledge of and compliance with these standards are mandatory for all those who work with us.

COMPLIANCE AND CONFORMITY

Locatelli maintains an ongoing commitment to integrity, transparency, and compliance with the law. Our activities are guided by the highest ethical standards and supported by governance practices that reinforce the trust we have built throughout our history. To ensure this commitment, the Compliance area and this Code of Conduct guide the expected behavior of everyone who represents the company.

Objective of Compliance

Locatelli's Compliance program aims to:

- Prevent, detect, and respond to inappropriate or illegal conduct;
- Promote an organizational culture based on ethics, responsibility, and respect for the law;
- Establish clear guidelines for decision-making and relationships with clients, suppliers, partners, and government authorities;
- Ensure that our actions are aligned with Locatelli's mission, vision, and values;
- Protect the company's reputation by ensuring safe, transparent operations in compliance with applicable legislation.

Personal Responsibility

Every Locatelli professional, regardless of role or seniority, is directly responsible for:

- Complying with the Code of Conduct and all internal policies;
- Acting with ethics, transparency, respect, and integrity in all situations;
- Promptly reporting any suspicion, concern, or violation of conduct;
- Avoiding practices that could compromise the company's reputation or create legal risks;
- Seeking guidance whenever facing ethical dilemmas or conflict situations.

Failure to comply with this Code may result in disciplinary measures, in accordance with applicable legislation and internal policies.

Responsibility of Managers and Leaders

Locatelli's managers play a fundamental role in promoting an ethical culture. They are expected to:

- Serve as examples of integrity and responsible conduct;
- Reinforce, on a daily basis, the importance of Compliance policies and the Code;
- Support their teams in ethical decision-making;
- Ensure that employees are aware of, understand, and comply with the Code of Conduct;
- Investigate and properly escalate, with impartiality and responsibility, any reports of misconduct;
- Create an environment of psychological safety in which employees feel comfortable raising concerns without fear of retaliation.

Complying with the law is an obligation; promoting ethics is leadership.

Training and Updates of the Code of Conduct

To ensure that everyone is aligned with Locatelli's guidelines:

- All employees, regardless of position, must participate in mandatory training on this Code of Conduct;
- Training will be provided upon onboarding and renewed periodically;
- Relevant updates will be promptly communicated, with clear guidance on what has changed and how to apply it in daily activities;
- Service providers, partners, and third parties may also be invited or instructed to participate when the nature of the relationship so requires.

Knowledge of the Code is not optional; it is a shared responsibility that upholds Locatelli's integrity.

VIOLATION OF THE CODE OF CONDUCT AND COMPLIANCE MONITORING

Any violation of the guidelines set forth in this Code of Conduct will be addressed with seriousness, rigor, and full impartiality. Compliance with these rules is mandatory for everyone who represents the company.

What Constitutes a Violation of the Code

A violation of the Code of Conduct is considered to be any action, omission, or decision that breaches:

- The guidelines of this Code;
- Locatelli's internal policies;
- Applicable legislation;
- The principles of ethics, transparency, and integrity that underpin our organizational culture.

Disciplinary actions will be applied when an employee:

- **Commits an act that directly violates the Code of Conduct**, including providing services or participating in business activities, inside or outside the company, related to the work performed at Locatelli, for personal benefit or for the benefit of close third parties;
- **Approves, supports, or is complicit** in actions that violate this Code;
- **Becomes aware of a violation** committed by another person and fails to report it to the company.

The severity of the disciplinary measure will depend on the seriousness of the violation and may include:

- Verbal warning;
- Written warning;
- Suspension;
- Termination.

If the violation of the Code also constitutes a crime or legal infringement, Locatelli may report the matter to the competent authorities. The company will not bear fines, penalties, or obligations arising from unlawful acts committed by the employee.

Reporting Violations of the Code of Conduct

All employees are required to immediately report any knowledge, evidence, or suspicion of a violation of the Code of Conduct. Failure to do so also constitutes a violation.

Investigations will be conducted by a **senior partner of Locatelli**, ensuring confidentiality, impartiality, and compliance with internal rules.

If the employee does not obtain a satisfactory resolution after reporting the matter to leadership levels or internal departments, the issue may be submitted directly to the individuals listed below, who will act with the utmost confidentiality:

- **People & Culture Leader;**
- **Member of the Legal Department;**
- **President of Locatelli.**

In **all circumstances**, the employee may choose to report the matter **directly** to:

- The Legal Department; and/or
- The Presidency.

Locatelli guarantees that **no employee will suffer retaliation**, punishment, or any form of disadvantage for reporting inappropriate conduct in **good faith**.

Compliance Monitoring

Locatelli's Compliance area works on an ongoing basis to:

- Monitor the practical application of the Code;
- Conduct internal audits and reviews;
- Investigate violations in a confidential and responsible manner;
- Update policies and processes in accordance with legal requirements;
- Identify risks and implement corrective actions;
- Record and monitor disciplinary measures;
- Ensure that all employees and third parties act in compliance.

Continuous monitoring strengthens Locatelli's culture of integrity and ensures that our operations remain aligned with the highest ethical and legal standards.

Mission and Unconditional Values

Locatelli operates with a clear purpose: to drive the growth of companies in Brazil and around the world, creating opportunities for clients, employees, and partners. Our mission is grounded in four essential pillars — People, Clients, Processes, and Growth — which guide every decision, every relationship, and every delivery.

Our commitment includes:

- **Retaining and developing talent**, valuing our human capital as the core of our strength;
- **Growing sustainably**, balancing innovation, stability, and responsibility;
- **Diversifying services through technology**, adopting innovations that enhance the quality and efficiency of the solutions we deliver.

Our corporate strategy prioritizes:

- **Fair and appropriate returns to investors;**
- **Safety and excellence in the workplace;**
- **Full client satisfaction;**
- **Recognition for ethical, proactive, and contributive** performance in the societies and markets in which we operate.

We take pride in the journey built over more than three decades. We continuously strive to be a benchmark and a leader in the services market, maintaining the conviction that doing things well is not enough — they must be done right.

Locatelli's Unconditional Values

Living Locatelli's values is a daily practice. These are principles that allow no exceptions and guide all our relationships, decisions, and actions:

Integrity

We do what is right, always. We act with honesty, consistency, and a commitment to truth, regardless of the circumstances.

Respect

We treat everyone with dignity, empathy, and fairness. We foster an environment that values diversity, inclusion, and open dialogue.

Teamwork

We collaborate actively, promoting equal opportunities and uniting efforts to achieve common goals. We believe extraordinary results come from working together.

Excellence and Agility

We strive to exceed expectations, delivering superior quality with speed, accuracy, and a client-focused mindset. We innovate, learn, and continuously evolve.

Discipline and Responsibility

We comply with laws, regulations, and internal policies. We act responsibly, taking ownership of the consequences of our actions and decisions.

Leadership

We lead by listening, guiding, inspiring, and acting in a pioneering way. We encourage ownership, continuous development, and the creation of solutions that transform businesses.

MANAGING ACTIVITIES WITH SUSTAINABILITY

At Locatelli, managing our activities with sustainability means acting responsibly in every interaction, decision, and delivery. Our performance must reflect a commitment to the brand's reputation, the protection of our clients' interests, and continuous contribution to the development of the communities in which we operate.

The sustainability we practice goes beyond environmental aspects: it encompasses ethical behavior, positive social impact, relationships built on trust, and efficient resource management, always aligned with the principle *Tradition You Can Trust*.

Brand Sustainability

Every employee is a guardian of the Locatelli brand.

We must:

- Act with ethics, transparency, and consistency with our values in all professional actions;
- Protect internal, strategic, and sensitive information, avoiding exposure that could harm the company's reputation;
- Represent the brand with a professional attitude, respect, confidentiality, and responsibility, whether in the corporate environment, at external events, or on digital channels;
- Act with technical accuracy, ensuring the delivery of services with quality, reliability, and security.

Protecting the brand is an indispensable asset to our longevity and credibility.

Client Sustainability

Our relationships with clients are built on trust, ethics, and high technical performance.

Therefore, we must:

- Deliver services with excellence, agility, and full legal and regulatory compliance;
- Respect deadlines, agreements, expectations, and needs, seeking solutions that generate positive impact and sustainable growth;
- Treat all client information as strictly confidential, ensuring confidentiality and data protection;
- Avoid conflicts of interest and immediately communicate any situation that may compromise professional independence;
- Act with a focus on quality and avoid practices that could undermine the credibility of analyses, opinions, or recommendations.

Our commitment is to deliver real, safe, and lasting value.

Sustainability with the Community

As a company that believes in the development of the country and the regions in which it operates, we seek to:

- Contribute to the economic and social strengthening of communities through ethical practices, the creation of opportunities, and positive impact;
- Promote respectful and responsible relationships with suppliers, partners, public authorities, and other external stakeholders;
- Encourage initiatives that foster diversity, inclusion, respect, and education, strengthening both the social and corporate environment;
- Use resources consciously and responsibly, preserving the environment and avoiding waste;
- Support actions and projects that reinforce our mission to promote sustainable growth and collective development.

Responsible engagement with the community is an essential part of the legacy we build every day.

WORKING PRACTICES AND ENVIRONMENTS

At Locatelli, we promote an ethical, respectful, and safe work environment where everyone can perform excellently and fully develop their potential. Our commitment to people, one of our essential pillars, guides practices that ensure health, well-being, diversity, and balanced professional relationships, grounded in mutual respect and collective responsibility.

Health and Well-Being at Work

The physical and emotional health of employees is fundamental to the sustainability of our operations and the quality of services provided. Thus, we seek to:

- Maintain a safe, healthy, and risk-free work environment;
- Encourage a balance between personal and professional life;
- Stimulate open communication so that difficulties, conflicts, or discomforts can be identified and addressed appropriately;
- Promote practices that reduce stress and enhance quality of life in the professional environment.

Each employee should contribute to a healthy, welcoming, and cooperative organizational climate.

Encouragement of Diversity and Zero Tolerance for Discrimination

Locatelli believes that diversity strengthens teams, broadens perspectives, and reflects our commitment to a more inclusive society. Therefore:

- We value and respect differences in gender, race, ethnicity, origin, age, beliefs, sexual orientation, social status, physical limitations, among others;
- We do not tolerate any act, comment, or behavior that is discriminatory, whether direct or indirect;
- We ensure equal opportunities in access to positions, selection processes, promotions, and training;
- We encourage the creation of a collaborative environment where everyone can contribute and be recognized for their abilities and results.

Diversity and respect are factors for innovation, growth, and institutional strengthening.

Harassment and Abuse of Power

Locatelli adopts a zero-tolerance policy towards any form of harassment, whether moral, sexual, or institutional, and any abuse of power. The following behaviors are prohibited:

- Offensive, humiliating, or embarrassing comments;
- Acts that use hierarchical position to gain personal advantages or pressure employees;
- Sexual advances, proposals, invitations, or insinuations;
- Intimidation, threats, humiliating exposure, or practices that disrespect human dignity.

All employees have the right to a safe environment. Harassment situations must be reported immediately to the official compliance channels.

Compliance with Labor Rules

We strictly follow labor legislation and the norms regulating health, safety, and working conditions. This includes:

- Compliance with working hours as per current legislation;
- Proper recording of activities and hours worked;
- Respect for rights and duties established in contracts, internal policies, and external regulations;
- Adherence to health and safety standards and proper use of tools and resources provided.

Compliance with labor rules is essential for the integrity and safety of our operations.

Guarantee of Non-Retaliation

To ensure an ethical, trustworthy, and transparent environment, Locatelli guarantees:

- Total protection against retaliation for any employee who, in good faith, makes a report or statement of possible wrongdoing;
- Confidentiality of the information shared through communication and compliance channels;
- Fair and impartial treatment in all analyses of incidents or disagreements;
- No one will be harmed for raising questions, pointing out risks, or reporting inappropriate behaviors.

Mutual Respect

Mutual respect is the foundation of professional relationships and should guide all interactions. Therefore:

- Communications should be conducted with courtesy, clarity, and professionalism;
- Disagreements should be addressed with maturity and a focus on solutions;
- Employees should contribute to an environment of cooperation, trust, and responsibility.

The respect for others is the clearest expression of Locatelli's values and an essential condition for a strong and sustainable culture.

RELATIONSHIP WITH THIRD PARTIES

Locatelli conducts all its external relationships with ethics, transparency, and integrity. The way we interact with customers, suppliers, partners, and public and private entities directly reflects our reputation and values. Therefore, all employees must adopt behaviors that preserve the trust built throughout our history.

This field establishes guidelines to prevent conflicts of interest, ensure impartiality, and guarantee that all decisions and interactions occur in accordance with laws and internal policies.

Conflict of Interest

A conflict of interest occurs when a collaborator's personal interests—or those of related individuals—may influence, or appear to influence, their professional decisions.

The collaborator must avoid situations that compromise their independence or raise doubts about their ability to act objectively, such as:

- Making decisions that benefit themselves, family members, or third parties with personal ties;
- Participating in negotiations in which they have a financial interest or a close relationship with the counterpart;
- Using internal information or resources for personal gain.

Whenever there is doubt about the existence of a conflict, the collaborator must immediately communicate with the manager or those responsible for Compliance.

Kinship

Locatelli admits relationships of kinship, as long as they do not interfere with the impartiality, meritocracy, and integrity of internal and external processes. Thus:

- Employees should not participate directly or indirectly in the hiring, evaluation, promotion, or dismissal of relatives;
- Family relationships with clients, suppliers, or partners must be disclosed in advance to the immediate manager and Compliance for risk assessment of conflict;
- It is prohibited to use one's position within the company to favor relatives, directly or indirectly.

Transparency is essential to preserve credibility and ethics in relationships.

Parallel Professional Activities

External professional activities are allowed as long as:

- They do not interfere with the employee's work hours, productivity, or performance at Locatelli;
- Do not involve customers, partners, suppliers, or competitors of the company;
- Do not use information, tools, brands, or any internal resources;
- Do not represent a risk of conflict of interest.

Autonomous activities, consulting, managing personal businesses, or shareholding must be communicated to the manager and evaluated by the responsible area whenever they may conflict with the interests of Locatelli.

Gifts, Presents, Entertainment, and Event Participation

The offer, request, or acceptance of institutional/commercial gifts, hospitality, and invitations must strictly follow criteria that ensure impartiality and preserve the integrity of relationships. This applies to both public and private agents.

General criteria (examples and not exhaustive):

- They must be reasonable, in good faith, and related to the legitimate purpose of the business; Example: participation in institutional events, technical visits, or transparent professional meetings.
- They cannot be excessive, incompatible with professional standards, or appear wasteful;
- They cannot involve relatives or family members of public agents;
- Gifts and presents cannot have commercial value and must possess cultural or institutional value, always related to the identity of Locatelli;
- They must be documented and recorded in the locations where they are offered;
- They can never be offered or received in the form of cash or equivalents (gift cards, vouchers, credits, etc.);
- They must avoid any appearance of attempting to improperly influence decisions;
- We will not enter into formal or informal agreements with competitors to manipulate prices, restrict markets, or fraudulently bid. Locatelli strictly adheres to competition laws.

Established financial limits:

- Business partners:
 - Gifts received/offered: up to USD 50;
 - Hospitality, travel, and entertainment: up to USD 250 per guest.
- Public employees:
 - It is permitted to offer 1 institutional gift per person, limited to USD 25 (only institutional items, with no commercial value);
 - Any expenses related to hospitality, travel, or entertainment are prohibited.

Relationship with Public and Private Entities

Interactions with public agents require heightened care and total compliance with the laws, especially those concerning anti-corruption and integrity. It is prohibited:

- To offer, promise, or authorize undue advantages to public or private agents;
- To attempt to influence decisions through gifts, favors, or payments;
- To omit relevant information or conduct negotiations without transparency.

All interactions must be conducted by authorized employees, recorded, and, when necessary, pre-approved by the Legal or Compliance departments.

Prevention and Combating Fraud, Bribery, and Corruption

Locatelli maintains a zero-tolerance policy towards any form of fraud, bribery, or corruption, adopting internal controls and continuous monitoring processes to ensure that no illegal practices, direct or indirect, occur in its name.

All employees have the responsibility to:

- Strictly comply with this Code and anti-corruption legislation;
- Immediately report any suspicious behavior;
- Reject improper advantages, payments, or facilities;
- Act transparently in all internal and external interactions.

BUSINESS PRACTICES

The conduct of Locatelli in the market is guided by the highest ethical standards, compliance with laws, and responsibility in conducting all corporate activities. Our reputation and credibility have been built over more than three decades and must be continuously protected through transparent, responsible business practices aligned with the public interest. This area establishes essential guidelines to ensure that our business actions preserve the integrity of the company, comply with current legislation, and reinforce the trust of our clients, partners, and society.

Free Competition

Locatelli fully respects the rules regulating competition in Brazil and abroad. Acting ethically means contributing to a healthy competitive environment, without practices that harm the market or offer undue advantages.

It is prohibited:

- Enter into formal or informal agreements with competitors to fix prices, divide markets, or manipulate bids;
- Exchange sensitive information with competitors, such as business strategies, margins, costs, or contractual conditions;
- Adopt practices that may restrict free competition or harm other market participants.

All interactions with competitors must occur transparently, limited to what is strictly necessary and always in line with applicable laws.

Prevention of Money Laundering

Locatelli maintains policies and controls aimed at identifying, preventing, and combating money laundering, in compliance with applicable legislation.

Our employees must:

- Identify clients, partners, and suppliers appropriately by verifying their information and reputation;
- Pay attention to warning signs, such as unusual transactions, incompatible payments, lack of transparency, or suspicious behavior;
- Immediately report any suspicion of illegal practices to those responsible for Compliance or Legal;
- Refuse to participate in operations that may involve concealment, fraud, simulation, or irregular financial transactions.

No company activity can be used, directly or indirectly, to legitimize resources of illegal origin.

Political Contributions

Locatelli maintains institutional independence and does not use its resources or brand to support parties, electoral campaigns, or candidates.

Thus:

- The company does not make political donations, either directly or indirectly;
- It is prohibited to use resources, facilities, work time, or the image of Locatelli for political-party purposes;
- Employees are free to exercise their civil rights and participate in political life, provided they do so personally, without any association with the company;
- No employee may pressure colleagues, suppliers, or customers to support a specific party, candidate, or movement.

Political neutrality protects our credibility and avoids conflicts of interest.

Personal Data Protection

Locatelli is committed to the privacy and protection of personal data, acting in compliance with the General Data Protection Law (LGPD) and other applicable regulations.

Our principles include:

- Collect only the data necessary for legitimate purposes;
- Utilize and store personal information in a secure, confidential, and responsible manner;
- Protect data against unauthorized access, loss, leaks, or misuse;
- Ensure that individuals can exercise their rights provided by law;
- Share data only when strictly necessary and under legal criteria.

Employees must treat all information, whether internal or from third parties, with care, confidentiality, and respect.

MEANS OF COMMUNICATION

Locatelli maintains formal and secure communication channels to ensure that all employees, third parties, business partners, and clients can report, responsibly and securely, situations that violate this Code of Conduct or applicable legislation. We prioritize transparency, ethics, and continuous improvement of our processes, encouraging active participation from everyone.

WHISTLEBLOWING CHANNEL

What is the Whistleblowing Channel?

The Whistleblowing Channel is a confidential, secure, and accessible communication means provided by Locatelli for employees, suppliers, service providers, business partners, and clients to report:

- Actions or omissions that violate laws, regulations, or internal standards;
- Non-conformities with the Code of Conduct and other corporate policies;
- Suspicious practices that may cause harm to the company, its employees, shareholders, customers, or society.

The aim of the Whistleblower Channel is to strengthen our ethical culture, ensure a safe environment, and prevent irregular conduct from compromising the integrity of Locatelli or its stakeholders.

Examples of situations that should be reported

Include, but are not limited to:

- Non-compliance with laws, internal policies, or guidelines of the Code of Conduct;
- Theft, larceny, misappropriation, or attempted misuse of property;
- Fraud, document forgery, manipulation of records or information;
- Bullying, sexual harassment, or abuse of power;
- Corruption, bribery, payment facilitation, or undue advantages;
- Money laundering or suspicious transactions;
- Undeclared conflict of interest;
- Violation of security rules, data protection, or confidentiality;
- Discriminatory practices or those that compromise human dignity.

Commitment to Confidentiality and Non-Retaliation

No whistleblower who acts in good faith will suffer any form of retaliation, punishment, or harm, regardless of the outcome of the investigation. Locatelli treats all information confidentially and will take necessary measures to protect the whistleblower, preserving their identity whenever possible.

Ombudsman channel:

Declaration of Knowledge and Commitment

I declare that I have received, read, and understood the **Locatelli Code of Conduct**, committing to fully comply with it and to act according to its principles, guidelines, and standards.

Full name: _____

Cargo/Area: _____

Date: ____ / ____ / ____

Signature: _____



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