

CODE OF CONDUCT

April 2024



Table of contents

I. Partners' Message.....	Erro! Indicador não definido.
II. Objective	4
III. Adopted values and principles.....	Erro! Indicador não definido.
IV. Conduct Criteria in Relationships.....	Erro! Indicador não definido.
V. Prohibition of Fraud and Corruption.....	8
VI. Conflict of Interest	Erro! Indicador não definido.
VII. Use of Social Media and Corporate Communication Channels	Erro! Indicador não definido.
VIII. Ethics Committee, Code Compliance and Disclosure	9
IX. Whistleblower Channel.....	Erro! Indicador não definido.
X. Validity and Updates	Erro! Indicador não definido.

I. Partners' Message

Dear Everyone,

This is GT Lawyers' Code of Conduct ("Code"), crafted with the purpose of upholding our principles and values.

Each one of us, in the course of our roles and daily activities, carries the responsibility of ensuring adherence to the rules outlined in this Code and preserving our commitment to values such as honor, nobility, and dignity. We should always act with professionalism, loyalty, and good faith, aligning ourselves with the ethical principles of this Code, as well as all applicable legislation.

Ethical conduct and a dedication to the highest standards of corporate morality are essential and non-negotiable qualities that each of us must embody. As such, we have established this Code as the primary reference for the execution of our work and the fulfillment of our duties.

With this in mind, we present to you our Code of Conduct, a document that will underpin GT Lawyers' Ethics and Compliance Program ("GT"). This Code should be read and embraced by all. If you have any doubts about the behavior that GT expects from you, please seek guidance and assistance using our Whistleblower Channel, as outlined in item IX of this Code.

We all aspire to work in a law firm that is respected and admired. The collective reputation of our firm starts and ends with our individual actions. Please do your part by applying the principles outlined in our Code when making decisions.

Best regards,
GT Partners

II. Objective

The GT Lawyers' Code of Conduct aims to establish a set of principles and values, ethical rules, and professional conduct guidelines that should be followed by all in the performance of their duties and in alignment with GT's Internal Regulations, the Code of Ethics and Discipline of the Brazilian Bar Association, and the Statute of Advocacy, without prejudice to other applicable codes of conduct, in order to maintain the best corporate governance practices in the market.

This Code applies to capital partners, income partners, lawyers, interns, and employees ("Collaborators"), partners, attorneys-in-fact, agents, and service providers who are in any way acting on behalf of and/or representing GT, all referred to in this Code as "Recipients."

Suppliers, other service providers, and clients are also encouraged to adhere to the principles and values outlined in this Code.

The primary objective of this Code is to guide Recipients on the rules and procedures that should govern conduct and behavior, reflecting GT's values in the everyday exercise of their professional activities. This Code also provides channels to report or disclose any inappropriate conduct identified within GT, with confidentiality protected.

III. Adopted Values and Principles

The fundamental values and principles to be followed by all Recipients of this Code are as follows:

I. Act in compliance with laws and regulations

Recipients must carry out their activities and obligations within the limits established by applicable national and international legislation, rigorously observing the norms of good conduct expressed in this Code.

II. Act with a spirit of collectivity

Recipients should conduct their activities, always placing GT's overall interests above individual interests.

III. Avoid conflicts of interest

Recipients should avoid situations of conflict and decline tasks that may conflict with the interests of GT or GT's clients.

IV. Act with honesty, morality, loyalty, and good faith

All Recipients should act with integrity, professionalism, and loyalty. This includes (i) honoring their commitments to all GT collaborators, clients, suppliers, and partners; (ii) conducting their

activities with transparency; (iii) acting with loyalty and decorum concerning GT and in their relationships with clients, suppliers, and partners.

V. Duty of Confidentiality:

While performing their professional duties, Recipients may come into contact with confidential information. Such information may involve privileged and/or sensitive content about GT's clients, partners, suppliers, and Collaborators ("Confidential Information"). Confidential Information must be treated confidentially and in accordance with the Internal Regulations and the Confidentiality Agreement to be duly executed by the Recipients, without prejudice to compliance with other provisions of this Code. Any Confidential Information not publicly disclosed shall be considered confidential, and its sharing, recording, or copying without the prior express consent of one of the capital partners of GT is strictly prohibited.

VI. Preservation of Intellectual Property:

Recipients must respect the intellectual property and trade secrets of GT, clients, suppliers, and partners. Using this information for personal benefit or for the benefit of anyone other than GT is prohibited. Except for the moral rights of Collaborators, the work developed, as well as the knowledge, information, and know-how acquired during their tenure at GT, remain the exclusive property of GT even after the Collaborator leaves GT.

VII. Provide quality services with excellence:

Recipients should make every effort to achieve the goals of their activities, aiming for continuous professional improvement and excellence in the services provided. They must also rigorously adhere to legal deadlines and act with efficiency and promptness in all professional and social commitments made to clients, colleagues, partners, and public authorities.

VIII. Protection and Privacy of Personal Data:

GT Lawyers values the proper treatment of all personal data collected and stored in its system, always in compliance with the terms of applicable legislation on information security, privacy, and data protection, including but not limited to Law No. 12,965/2014 ("Internet Civil Rights Framework"), Law No. 13,709/2018 (General Data Protection Law - "LGPD"), and any other applicable national and international laws related to privacy and personal data protection that may be enacted or come into force during the term of this Code. To this end, GT Lawyers, in line with best practices of LGPD, has initiated its process of compliance with the Law, which will include a Data Privacy and Protection Policy, among other necessary procedures and policies.

IX. Prohibition of Discrimination and All Forms of Harassment:

GT condemns all forms of discrimination and harassment (moral and/or sexual), whether related to race, color, gender, sexual orientation, among others. Such conduct is expressly prohibited and will not be tolerated under any circumstances in the workplace, without prejudice to administrative liability for any perpetrators.

X. Rejection of any form of corruption, public or private, and acts harmful to the Public Administration, national or foreign:

GT is committed to the systematic fight against corruption and strict compliance with specific legislation on the subject, including but not limited to (i) Brazil - Federal Law No. 12,846/2013, regulated by Decree No. 8,420/2015; (ii) Canada - Canadian Corruption of Foreign Public Officials Act; (iii) France - Sapin II Law; (iv) USA - Foreign Corrupt Practices Act; (v) United Kingdom - United Kingdom Bribery Act ("Anti-Corruption Laws"). Practices of corruption of any nature will not be tolerated, and it is strictly prohibited for Recipients to promise, offer, or give, directly or indirectly, any undue advantage with the aim of obtaining any undue favor, as stipulated in this Code and in other internal policies.

XI. Preservation of Human Rights:

All actions undertaken by GT are intended to recognize its responsibility to society at large and support fundamental human rights and existing public policies.

The activities carried out should be performed with the aim of contributing to the social and material progress of the country and our clients.

Everyone is encouraged to assess the impacts of their actions and decisions to ensure that they do not compromise their integrity and dignity.

Recipients must refrain from engaging in discriminatory conduct, whether through words or actions, especially those related to age, gender, ethnic, social or cultural origins, religion, political opinions or union activities, sexual orientation or identity, pregnancy, health status, particular vulnerability, physical differences, or disabilities.

IV. Conduct Criteria in Relationships

Considering the values and principles mentioned above, Recipients must adhere to the following conduct criteria in their internal relationships or interactions with third parties (partners, suppliers, and clients):

- Adhere to all values and principles set forth in this Code and in the Internal Regulations, in compliance with applicable laws;
- Refrain from practices and conduct that could jeopardize GT's reputation.
- Not use GT's name or affiliation for personal gain at the expense of GT's interests and/or those of its clients.
- Comply with all legal norms related to conflicts of interest, respecting the principle of free competition.
- Report any situation that is not in compliance with GT's internal rules, including the provisions of this Code, as well as external laws and regulations.
- Act with social responsibility and citizenship, using the resources provided by GT in a sustainable manner and preserving the environment.

(i). Internal Relationships

- Any GT Collaborator must immediately inform their direct manager or the Ethics Committee if they themselves, their spouse/partner, or a family member has a personal or professional relationship with clients, suppliers, or other GT Collaborators, or with any agency or agents of the direct or indirect public administration.

(ii). Relationship with Partners and Suppliers

GT Collaborators commit to:

- Pay attention to and assess whether GT's partners and suppliers comply with laws, regulations, and external standards, as well as ensure compliance with GT's procedures and Internal Regulations.
- Request the completion of a questionnaire regarding the partner's or supplier's compliance with this Code.
- Respect the internal procedures of partners and suppliers.
- Treat every partner and supplier with courtesy and professionalism.

(iii). Relationship with Clients

Recipients commit to:

- Not offer any type of benefit to clients that may violate Anti-Corruption Laws.
- Inform the Ethics Committee of any situation that could lead to a conflict of interest, potentially compromising corporate interests or improperly influencing the performance of commitments.
- Request the completion of a questionnaire from clients regarding their compliance with this Code; and
- Respect the internal procedures and policies of clients.

(iv). Relationship with Public Agents, Entities, and Authorities

- In dealings with public agents in general, Recipients must be aware of the regulations to which these agents are subject, including: (i) the Civil Servant Statute - Law No. 8,112 of 1990; (ii) the Law on Administrative Misconduct - Law No. 8,429 of 1992; (iii) the Conflict of Interest Law - Law No. 12,813 of 2013; (iv) the Professional Ethics Code for Civil Federal Public Servants (Decree No. 1,171 of 1994); (v) the Code of Conduct for Senior Federal Administration and the specific conduct norms of each branch of government, government level, agency, or entity.
- In this context, offering gifts and other benefits (including giveaways, trips, entertainment, accommodation, etc.) to public officials should not be carried out as stipulated in this Code and other internal policies.

- It is important to establish communications in a formal and direct manner, and Recipients should ensure that they provide only the necessary elements for the conduct of their inquiries, preferably in written and electronic form or, when not possible, in physical form, preferably in the presence of another attorney or GT collaborator.
- Avoid any situation in which there may be doubts about the integrity of relationships and in which the possibility of any undue advantage exists.
- It is strictly prohibited to obtain, attempt to obtain, or offer any undue advantage to GT, its Collaborators, partners, and/or clients as a result of a Collaborator's personal or professional relationship with public entities, agents, or authorities.

V. Prohibition of Fraud and Corruption

Any practice of fraud or corruption, as defined by Brazilian criminal law (including the Penal Code and Law No. 12,846/2013), is strictly prohibited, without prejudice to the application of any other relevant international legislation as stipulated in this Code and other internal policies.

If any of the Recipients find themselves in a situation where they are asked to engage in fraudulent or corrupt acts or become aware of such practices within the corporate environment, they must immediately report it to GT's Ethics Committee so that appropriate institutional and legal measures can be taken.

VI. Conflict of Interest

All situations arising from conflicts of interest between GT, clients, and/or any of the Recipients that could compromise corporate interests or improperly influence the performance of commitments will be considered potential conflicts of interest for the purposes of this Code and other internal policies.

In the event that such provisions are not observed, Recipients may be subject to an investigation process for violating this Code.

VII. Use of Social Media and Corporate Communication Channels

Employees must act with discretion and confidentiality regarding information related to GT, clients, suppliers, and partners.

It is prohibited for employees to conduct any interviews, opinions, or clarifications related directly or indirectly to GT without prior written authorization from GT's capital partners.

All content produced during the course of GT's activities is the exclusive property of GT, and employees are aware of the possibility of audits on the functional communication channels used by GT, such as corporate email, Skype, corporate messaging apps on company devices, among others.

VIII. Ethics Committee, Code Compliance and Disclosure

Violations of the rules in this Code, including the Internal Regulations, Policies, and Procedures made available, will not be tolerated and, where applicable, will be subject to punishment.

In case of rule violations, the facts will be investigated using appropriate methods, and disciplinary or corrective measures will be applied directly by the Ethics Committee, while ensuring the right to a fair hearing and due process.

The GT Ethics Committee, composed of three members appointed by the founding partners, is responsible for resolving any doubts and providing guidance regarding the application of this Code.

Members of the Ethics Committee will serve a term of two (2) years and may be reappointed for up to two (2) consecutive terms through a new appointment process by the capital partners.

In the event of a violation of legal provisions, GT reserves the right to consult experts and to refer the case to the competent authorities for investigation.

In case of doubts about the content of this Code, Recipients should contact the Ethics Committee through its communication channels.

The dissemination of this Code will be conducted electronically or in printed form and will be made widely available to all Recipients via email distribution. Additionally, this Code will be published on GT's website [<https://www.gtlawyers.com.br/>] to provide access to the content of the Compliance program now adopted for all interested parties.

IX. Whistleblower Channel

GT encourages all Recipients and third parties to report any inappropriate conduct or suspected violations of the Code and applicable laws.

Reports can be made in any language, at any time, with identification or anonymously, through the email address: **compliance@gtlawyers.com.br**.

Reports received will be reviewed by the Ethics Committee, which will formally acknowledge receipt of the report within a maximum of 5 (five) days.

All information submitted to the reporting channel is confidential, and any form of sanction or retaliation against those who, in a responsible and good-faith manner, choose to report will be strictly prohibited.

X. Validity and Updates

This Code is effective immediately and may be updated without prior notice whenever necessary. Updates will be made in our virtual environments.

Updated Version: April 11, 2024.