



**Ethics and Conduct Manual for Third
Parties**

February/2025

	WORK INSTRUCTIONS	
	Title: Ethics and Conduct for Third Parties	Code: WOI.REG.POR.001
	Area: Legal and Regulatory - Compliance	Version: 2.0

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1. Presentation

This Manual establishes the commitment to integrity that we expect from all Third Parties who interact with V.tal or any companies in its corporate group.

“Third Parties” refer to suppliers of goods and services, business partners, third-arty workers and subcontractors, agents, representatives, consultants, borrowers for projects, donations or sponsorships, as well as any individual or legal entity that does business with V.tal, or with any companies in its corporate group whether directly or indirectly.

The guidelines presented here will guide the entirety of our relationship and strengthen V.tal's commitment to business integrity. V.tal expects that Third Parties require the same levels of integrity from their employees, without distinguishing between position or function, as well as from any company subcontracted by them.

Failure to comply with this Manual and applicable legislation will be considered a serious infraction and may result in the punishments provided for in contracts and laws being applied, including the end of the relationship maintained with V.tal. Additionally, if there is a conflict between this Manual and applicable laws, the most restrictive rule shall prevail.

2. Integrity

Acting with integrity means acting with proper conduct and honesty at all times. Integrity is a non-negotiable value at V.tal. We achieve our objectives by acting with integrity, respecting the rules of the game, and being transparent. We expect our business partners to act in the same manner.


We do not tolerate or condone conduct that could jeopardize our commitment to integrity. “Working something out” is not acceptable conduct. At V.tal, the ends do not justify the means and it is necessary to always do the right thing, regardless of the situation at hand.

In order to strengthen integrity as a core value in how we do business, it is important that you read and share this Manual with employees who will be involved in the business relationship with Vtal so that they commit to practicing the conduct presented herein.

3. Commitment to *compliance* and respect for legislation

daily basis.

Compliance means acting in compliance with applicable laws and standards, as well as seek to prevent, detect, and correct any deviations in behavior. At V.tal, we practice *compliance* on a

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We encourage the building of trusting relationships with employees, investors, government, customers, partners, suppliers and society. Regardless of where we are doing business, we follow through with what we say and expect the same level of commitment from the Third Parties with whom we maintain relationships.

3.1. Anti-corruption

V.tal is committed to fighting corruption and has implemented a zero-tolerance policy for any practices that violate Federal Law no. 12.846/2013 or any other related national or

international legislation.


Third parties are **expressly** prohibited from committing the following acts:

- Accept or receive any type of undue advantage: insinuate, promise, offer or give, whether directly or indirectly, an undue advantage to a national or foreign public official - or a related person. Bribery is also unacceptable in relationships between private companies and the most common forms include facilitation payment, kickbacks, rebates, donations and sponsorships, political contributions and gifts, among others.
- Financing, funding, sponsoring or in any way encouraging the practice of illegal acts, particularly those related to corruption, money laundering and the financing of terrorism;
- Obstructing investigation or inspection processes - establish any type of obstruction, intervention or difficulty to the action of public agencies, entities or agents in their performance, investigations or inspections. Even within the scope of regulatory agencies and supervisory bodies of the national financial system.
- Fraudulent practices in public or private bidding processes: engaging in fraud in government or private business contracts, whether national or international, or offering undue advantage to a bidding competitor.

When establishing commercial relations outside Brazil, we are subject to anti-corruption legislation from other countries. V.tal requires compliance with all applicable national and international anti-corruption laws and regulations, including, without limitation, To Brazilian laws (Anti-Corruption Law (Federal Law No. 12,846/13), Administrative Improbity Law (Federal Law No. 8,429/1992), Bidding Law (Federal Law No. 14,133/2021), and the United States Foreign Corrupt Practices Act (FCPA).

3.2. Anti-Money Laundering and Combating the Financing of Terrorism

Under no circumstances may relations with V.tal be used to carry out money laundering or finance terrorist activities

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V.tal does not engage with Third Parties involved in any money laundering and terrorism financing conduct, including disguising the illicit origin of financial resources by using legal operations of V.tal or its resources to give the appearance of legality to the money. Actions of this nature not only impact V.tal's operations but also severely damage its image and reputation.

V.tal also does not engage with any Third Parties who, directly or indirectly, finance terrorist acts in Brazil or abroad, as such practices are diametrically opposed to the values and principles of V.tal.

3.3. Government and Public Sector Relations

If you are a service provider or supplier of V.tal with powers to represent V.tal before the government, we ask that you pay special attention to the rules established under this section.


Care, respect, integrity, ethics and transparency guide our relationships with the Government and the Public Sector. V.tal relies on specially trained areas that are engaged whenever necessary.

We are aligned with V.tal's ethical principles when:

- Interactions with public officials happen for legitimate reasons. That is, with lawful, relevant, ethical motive and with interlocutors with the appropriate competence and function for that representation.
- We use impersonal dialogue and more formal, clear and concise language.
- We are transparent and record all meetings in a corporate agenda or in the internal controls created by the area.
- We strictly adhere to V.tal and public sector policies when offering or accepting gifts, giveaways, entertainment, hospitality and other courtesies.
- We hold working meetings in appropriate locations, and our communications are conducted through corporate devices and mailing addresses.

Important:

V.tal does not sponsor, fund or make donations to political campaigns, candidates or political parties. In addition, any individual campaign or distribution of material involving politics or religion must not be carried out in our workplace or through our resources.

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3.4. Environmental standards and sustainable development

V.tal not only complies with environmental standards, but adopts environmentally sustainable attitudes to reduce the environmental impact of its operations and

ensure a greener future.

In order to strengthen our relationship built on trust with environmental conduct aimed at business sustainability and respect for communities, V.tal:

- Consciously apply and optimize the use of natural resources, such as water, electricity and fuels, going beyond legal obligations.
- Respect environmental legislation that applies to our operations.
- Acts to control greenhouse gas emissions and understand climate impacts of our operations.
- Manage waste properly, prioritizing recycling and reuse and, when it is not possible, carrying out final disposal in accordance with the applicable legislation.
- Seek out new technologies capable of minimizing impacts on the environment.
- Promote open dialog with the communities in which we operate in order to minimize negative impacts caused by operations.
- Choose suppliers that, like V.tal, are committed to sustainability.

3.5. Privacy and Data Protection

V.tal acts in compliance with the General Data Protection Act and guarantees the privacy and protection of the personal data of customers, business partners and employees.

V.tal has a Privacy and Data Protection Manual specific to Third Parties. This document is available at <https://vtal.com/politicas/>

It is important that all Third Parties:

- Are aware of and apply the provisions General Data Protection Act and the Privacy and Data Protection Manual, as well as all personal data protection standards that affect their business.
- Establish mechanisms to continuously improve the information security measures adopted at their company.
- Evaluate the effect of your decisions on people's privacy on a daily basis, seeking to provide the most appropriate solutions.
- Do not collect, store, retain, share, transfer, delete or carry out any other form of processing of personal or sensitive data without making sure that it complies with applicable standards and the Privacy and Data Protection Manual.
- Process personal data exclusively for the purposes set out in the contract with V.tal.

- In some cases, obtain prior authorization from V.tal for the subcontracting of third parties involving personal data.
- Share personal data exclusively with authorized persons and retain this information only as long as it is necessary in accordance with laws and regulations.
- Respect people's individual choice regarding privacy and the use of their personal data.
- When using collaborative video calling tools, take care not to record meetings without authorization or share recordings with unauthorized persons.

Whenever you have questions about personal data protection, contact V.tal's Privacy Team at PP-PrivacidadeVtal@vtal.com.

4. Commitment to a healthy work environment

V.tal is committed to a healthy work environment and expects Third Parties to adopt attitudes and behavior to protect its employees.

V.tal expects that relationships in Third Parties' work environment be guided by respect, courtesy, integrity and transparency. This applies both in the interactions of the Third Parties with V.tal and in day-to-day routines at Third Parties.

4.1. Combating moral and sexual harassment and sexual coercion

Moral and sexual harassment, as well as sexual coercion, are unacceptable and must be dealt with rigorously by Third Parties.

Bullying is the practice of abusive conduct, in which person's self-esteem, safety or image is attacked through words, gestures or attitudes, or they are subjected to embarrassing or humiliating situations. Bullying occurs regardless of hierarchical relationships. In other words, it may occur between a manager and an employee, an employee against their own manager or between peers.

Sexual harassment is conduct in which colleagues are subject to degrading behavior in order to obtain sexual advantages or favor. Such behaviors may be clear or subtle; spoken or insinuated; written or explicit in gestures or physical contact. It may appear in the form of coercion or blackmail whenever there is a promise of promotion or threat of retaliation.

Sexual coercion does not depend on hierarchical relationships and occurs when someone, with the intent of satisfying themselves or a third party, engages in lewd behavior without the knowledge or consent of the other person.

V.tal does not tolerate these practices and expects Third Parties to actively combat any form of moral, sexual harassment, and sexual coercion.

4.2. Diversity and combating discrimination

It is important to place value in diversity and inclusion within your team.

Discrimination based on origin, race, religion, physical and cognitive condition, age, social class, sexual orientation and gender identity, among others, is inadmissible.

Diversity is part of V.tal's essence. With diversity we broaden our perspectives and multiply our potential. We do not distinguish between others based on their characteristics and we respect all differences. Employees and third parties can strengthen our relationship of trust through conduct that values people and by actively and openly rejecting discrimination:

- Respect diversity and promote equity. Each person's characteristics broaden our capabilities and enrich the relationships we maintain.
- Care for others and fight back against human rights violations. Child and forced labor, and other acts that affect human dignity and life are not tolerable under any circumstances.

Respect is everything in relationships. It is necessary to value diversity, differences and protect people. V.tal is counting on you to build a fairer society.

4.3. Individual Health and Safety

Ensure a safe and healthy work environment.

Our employees are our greatest asset. For this reason, V.tal has made a non-negotiable commitment to providing a healthy workplace environment and expect our Third Parties to act in the same way. At V.tal, we promote clarity, understanding and self-development to ensure that our employees and Third Parties seek out the best version of themselves.

Health and Safety Requirements: Develop an awareness of and comply with legal requirements, policies, best practices and procedures for health and safety at work.

Hazards and Risks: Assume a central role in building and maintaining a safe work environment by analyzing hazards and risks before starting activities.

Training and awareness: Provide internal training and awareness initiatives and disseminate the legally required requirements for

employee duties at the recommended frequency. For technical training, activities should only be carried out with the employee properly equipped and in favorable physical and mental health conditions.

Working hours: Respect the employees' working hours, avoiding calls or messages outside of working hours. It is essential to respect the breaks and lunch time.

V.tal may terminate the relationship with suppliers and business partners whenever losses or risks to the image of V.tal or its interests are observed due to non-compliance with legal, tax, labor, social security, environmental and occupational health and safety issues.

5. Commitment to maintaining a relationship with V.tal based on

Before establishing a business relationship, it is essential to understand who will be working with V.tal. We therefore evaluate the qualifications, reputation and integrity of Third Parties before forming partnerships.

Our business involves a network of partnerships. The choice of Third Parties with whom we maintain relationships is based on factors such as integrity, economic-financial and social/environmental issues and technical compliance. Our model guarantees the best possible cost-benefit, fair competition, decisions that are free of conflicts of interest and the choice of third parties who act in an honest and transparent manner.

Our reputational assessment process includes the verification of any restrictions that may prevent the formation or maintaining of a relationship with V.tal. Integrity is an essential criterion and we expect Third Parties to act with integrity at all times while maintaining a relationship with V.tal.

5.1. V.tal Assets and Resources

Protecting V.tal's assets and resources is a basic obligation. This means applying common sense when using our assets and using them correctly and responsibly while avoiding waste and

preventing misuse.

- Care must be taken when using financial resources, and assets must always be used in line with contractual conditions.
- Any refunds must be accompanied by supporting documents.
- V.tal's brand must only be used in permitted activities and after authorization from the responsible areas. It is important to consistently follow Brand Manual standard and rules.

Attention: V.tal reserves the right to monitor the use of its assets and resources whenever necessary.

5.2. V.tal Information

Proper use of information is essential to protecting our business activities. Act on behalf of V.tal when it comes to our information, especially confidential information.

Our relationship of trust is strengthened with these behaviors:

- Ensuring that V.tal's information will be used only for execution of the signed agreement.
- Raising awareness, training and guiding its members on information security rules.
- Ensuring the accuracy of information and information processing methods is safeguarded.
- Adopting risk prevention mechanisms, incident protection and remediation actions.
- Immediately informing you of any situation that compromises the security of our information.

Confidential information is limited to specific and previously authorized persons and if disclosed internally or externally, has the potential to bring great financial, image or business losses to V.tal.

It is important to note that if a V.tal document is not marked confidential, one must not assume that it is public and shareable. When in doubt, consult the Compliance or Information Security department.

5.3. Conflict of interest

A conflict of interest arises whenever an individual's private interests interfere, may interfere or appear to interfere with their ability to act, judge or make impartial decisions in V.tal's

best interests, such as:

- A manager influencing the hiring of a relative without revealing their relationship, compromising the impartiality of the selection process.
- An employee favors a supplier due to personal benefits, undermining decisions based on the company's interests.

V.tal employees or Third Parties are not permitted to act in situations involving conflicts of interest.

During our day-to-day work, situations may arise in which personal or professional interests conflict with V.tal's own interests. Whenever this occurs, it is important to maintain transparency and notify the Compliance department.

You strengthen our relationship of trust with these behaviors:

- Providing notice of private relationships, of a usual nature, between Third Parties and V.tal employees, including family or romantic relationships.
- Provide notice of any undue advantage offered, promised, delivered or received in the course of your relationship with V.tal.

It is essential that the Compliance department be informed any situation of conflict of interest.

5.4. Fair competition

Exercising our commitment to fair competition and a competitive market includes refraining from taking actions prohibited by law and contrary to V.tal's ethical principles.

V.tal operates on the market in a fair manner, and we expect the same conduct from Third Parties. In V.tal's competition proceedings, we will not allow third parties to:

- Violate any antitrust provisions.
- Fix prices and supply conditions (including margins, discounts, guarantees or any commercial variable) with competitors.
- Act in a manner that reduces the level of competition, increases competitors' costs, or interferes with any aspect of fair and merit-based competition.

5.5. Gifts, giveaways, hospitality and entertainment

When maintaining relationships with Third Parties, our employees may not receive or give any type of gift, hospitality and entertainment of exorbitant value and/or above those permitted by

internal policy, or that are intended to interfere and influence business decisions.

Gifts refer to items, services or advantages of any nature that have a commercial value and are received on a personal basis. Hospitality involves expenses stemming from an invitation offered or received, such as meals, air tickets and travel.

Gifts, hospitality, and entertainment of excessive value or with the aim of influencing business decisions are not tolerated. Any promise, offer, receiving or provision of gifts, entertainment and hospitality in a manner that violates our standards must be reported immediately.

On the other hand, gifts are objects that do not have commercial value and are provided for resale or hold a symbolic commercial value, used in the context of dissemination or advertising of a brand, or during events or commemorative dates. Additionally, gifts are distributed in an impersonal and generalized manner. The receiving and supply of gifts, provided that they do not exceed the value stipulated under internal policy, is permitted at V.tal.

5.6. Media and social media

V.tal expects that Third Parties use media and social media in a responsible, respectful, professional, non-discriminatory and thoughtful manner.

Third parties must not use, without prior and express authorization, V.tal's name in the media or on social networks, or link their image to issues pertinent to V.tal.

It is essential that all employees and third parties understand the importance of respecting this guideline and prevent the dissemination of unauthorized information that may generate misunderstandings or misinterpretations with regards to the company's position.

Any communication related to V.tal must be carefully evaluated and approved by the appropriate internal areas. This ensures that the message conveyed is aligned with the organization's strategy and values.

6. Reporting illegal or unethical behavior – Confidential Ethics Hotline

We seek to maintain a relationship based on respect, honesty, neutrality and transparency.

Failures to comply with this Manual carry consequences. We reinforce ethical behavior when we act to transform. V.tal therefore encourages you to speak up.

We maintain a [Confidential Ethics Hotline](#) used to report situations that constitute a violation of this Manual, current legislation or with any ethical principles adhered to by V.tal. Our channel is available for secure and confidential reporting of situations involving employees, suppliers and service providers that violate our values, principles of ethical conduct and/or current legislation/regulations.

If you wish, your report can be made anonymously. V.tal ensures this condition, as well as the protection of the reporter's confidential data in line with the General Data Protection Law (LGPD), if you choose to identify yourself. **We reiterate that we do not tolerate any type of retaliation against whistleblowers who express, in good faith, information on this channel.**

- When opening a report in the Channel, try to present evidence, facts, data, date and details of what happened. The more information, the more assertive the investigation will be.
- Be as transparent and collaborative as possible with investigations.
- **Use** the channel to report cases in good faith involving: harassment, fraud, deviant behavior, discrimination, among other issues.
- **Do not use** the Channel for: complaints or clarifications regarding V.tal's processes and procedures, gossip, reports in which there is insufficient data for investigation or reports made in bad faith or reports made as part of

efforts to conspire against an individual or for revenge.

V.TAL'S ETHICS HOTLINE:

- Web: <https://canalconfidencial.com.br/vtal/>
- Phone: 0800 721 0783

Compliance Team

PP-ComplianceVtal@vtal.com

APPROVAL TABLE

NAME	POSITION	DEPARTMENT
Tomás Fezas Vital Mesquita	Compliance Manager	Legal and Regulatory - Compliance

THIS DOCUMENT REVOKES ANY PREVIOUS VERSIONS

Disclaimer

I hereby declare that I have received, read and understood V.tal's Manual of Ethics and Expected Third-Party Conduct, and I will seek to comply with the entirety of its terms.

I am aware that failure to comply with the Manual of Ethics and Expected Third-Party Conduct and applicable legislation will be considered a serious infraction and may result in the punishments provided for in contracts and under the law, including termination of my employment relationship with V.tal.

Company

Full Name

Position

Date

Signature