



Policy	Code of Conduct	Code BRQ.POL.GC-04	
Area	Corporate Governance	Edition 7 ^a	Sheet 1 DE 16
Date: 09/28/2023			

HISTORY OF MODIFICATIONS

Edition	Date	Changes from Previous Edition
1 ^a	06/25/2019	Document creation.
2 ^a	08/13/2019	Updated Policy name; Inclusion item 3.3.
3 ^a	06/22/2020	General review of the document to align the best conduct and ethics practices.
4 ^a	06/22/2021	Adjustments: 4.3 - Commitments in the Relationship with the Environment Inclusion: 4.3 - Commitments in the Relation of Inclusion and Diversity Inclusion: 10. Ethics Channel Inclusion: 12. Social Media and Press Inclusion: 13. Training
5 ^a	10/13/2021	Adjustments of the following Policy items: 1. Message from the Company, 3. Responsibilities and Scope (Ethics and Ombudsman Committee), 4.3 Responsibilities, 10. Internal and External Complaints and Ethics and Ombudsman Committee, 11. Violations and Penalties.
6 ^a	06/23/2022	Inclusion of Item 4.4. Privacy Adjustment: 14. Commitment to the Policy - periodicity
7 ^a	09/28/2023	Adjustment to item 1 - Message from the Company Adjustment to item 4.1 - Value Adjustment to item 4.3 - Confidentiality and Information Security Inclusion of item 4.5 - Harassment Adjustment of item 5 - Code of Conduct - Commitments to Corporate Governance Inclusion of item 5. Code of Conduct - Commitment to Sustainability Inclusion of item 5. Code of Conduct - Commitment to Shareholders and Investors

ASSOCIATED REGULATIONS

Name of Regulations



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1. MESSAGE FROM THE COMPANY

Inspired by BRQ's Values and Beliefs, our Code of Conduct contains the principles that are part of what the Company's founder and its managers believe in and reflects the position we take towards the stakeholders involved in our business.

This document is mandatory for our employees and managers and should serve as a reference for our service providers, suppliers and business partners.

This Code of Conduct aims to add value, support growth and the constant pursuit of excellence.

We hope that you will read, understand, enforce and use this guide as a valuable reference in your daily life, as your commitment will reflect the trust and credibility that we have earned throughout our history and that everyone has in us.

If you have any doubts about any rule and/or its application to a particular situation, contact: (a) your Coordinator, or (b) the Legal Department, or (c) Human Resources or (d) the Company's Ethics and Ombudsman Committee.

Where can I find BRQ's internal Policies and Standards? The Policies and Standards are available to the internal public in the Workplace library on My BRQ WAY. The external public has access to our Policies and Code of Ethics and Conduct via the IR page on the BRQ website.

2. OBJECTIVE

The purpose of this policy is to formalize rules of conduct for members of the Company's organizational structure, with a view to the common good, honor and quality of services.

The code of conduct, also known as the code of ethics, is a set of rules that defines values and guides the actions of the company's employees.

By establishing these standards, BRQ assumes its own ethical, social and environmental responsibilities towards the market.

3. RESPONSABILITIES AND SCOPE

Target Audience:

This code applies to all areas of **BRQ Soluções em Informática S.A.** and its subsidiaries, in Brazil and abroad, provided that the Company holds share control, including, but not limited to, all employees, managers, employees, statutory and non-statutory officers, members of the Board of Directors, members of the Company's committees, members of the Fiscal Council (when installed), representatives and third parties, directly or indirectly related to the Company and its subsidiaries, such as our service providers, suppliers and business partners.

Everyone must comply with and promote compliance with the terms set out here in all actions in the company's production chain and in relations with all stakeholders.

Administrative Council:

Formally approve the Code of Conduct Politics and its revisions.



Ethics and Ombudsman Committee:

With powers to, among others and under the terms of its Internal Regulation, ensure compliance with this code, carrying out periodic monitoring to verify its compliance, including with regard of external and internal complaints, pursuant by the Clauses 10 and 11 of this Code of Conduct.

4. PRINCIPLES

4.1 VALUE

Based on our values: Ethics, Permanence, Learning, Passion, Autonomy and Delivery, we create a diverse, people-centered environment based on ESG (Environmental, Social, Governance):

- **Learning** - we encourage the development of people, their skills and abilities, to face a market in constant disruption.
- **Autonomy** - we have the autonomy to act strategically and solve problems within the agreed context.
- **Delivery** - we are recognized for our Lean and Agile delivery, with high value and impact for the client.
- **Ethics** - we build ethical relationships based on respect and diversity.
- **Passion** - we strive for excellence and delight because we are passionate about what we do.
- **Perenniality** - we believe that a sustainable and innovative business is an essential requirement for perenniality.

4.2 ETHICAL PRINCIPLES

The ethical principles that guide BRQ's actions are the **respect for individuals, integrity, transparency and honesty**.

Respect for individuals refers to BRQ's relationships with people and institutions, and is manifested in the creation of an inclusive work environment, in which everyone are respected and valued, regardless of gender, gender, race, orientation sexual, age, religion, political beliefs, ethnicity or socioeconomic status, hierarchical level, among others.

Integrity for BRQ is to carry out its activities correctly and honestly, preserving and strengthening its moral and ethical principles.

Transparency, as a respect for the public interest and interested parties, manifests itself in a compatible manner with the rights of personal privacy and with the Company's Information Security Policy.

BRQ ensures **honesty** in all relationships and summarily repudiates the practice of any illegal activity, including corruption and bribery, using internal control procedures that prevent such occurrences."

Caring for the quality of life includes attention to the health, the environment and safety.

The company is committed to providing fair working relationships, in an environment of mutual trust, cooperation, solidarity, appreciation and respect for people in their diversity and dignity.

Loyalty to BRQ is manifested in its commitment to its purpose, in the adoption of compatible and innovative behavior in search of increasing levels of excellence, competitiveness and profitability.

BRQ seeks excellence in quality, safety, health and human resources, and to this end, it promotes education, training and employee commitment, involving stakeholders.



The company considers that responsibility, the care and discipline at work, in dealing with people and with the company's material and intangible assets are fundamental behaviors for labor relations.

Merit is the criterion used for recognizing, rewarding, evaluating and investing in people.

BRQ develops its business activities recognizing and valuing the interests and rights of all interested parties.

The company recognizes and respects the legal, social and cultural particularities of the different environments in which it operates, in compliance with the law and current regulations.

4.3 CONFIDENTIALITY AND INFORMATION SECURITY

Information security is essential for the sustainability and credibility of the Company's business, since in carrying out your professional activities, you will have frequent access to confidential information related to the business of BRQ and/or other companies in the group, as well as its clients and other members.

It is forbidden to use or disclose, directly or indirectly, to anyone, any confidential information related to the Company's business, both during the period of hiring and/or holding a management position, and in the event of termination or dismissal.

It is our duty to guarantee the security and protect the integrity of this information in our systems and equipment, regularly backing up data and adopting appropriate mechanisms to protect the confidentiality of information, cyber-attacks, invasions and information leaks.

The following principles must be observed:

- Consider as confidential all information you possess, whether in written, verbal or electronic form, concerning BRQ, its clients (former, current or potential) and suppliers;
- Consider all personal information about individuals to be confidential;
- Before sharing information that may be confidential, inside or outside BRQ, make sure that you can do so;
- If you can share information, do so only on a need-to-know basis;
- Only comment or provide information on matters related to BRQ's business if it is within the scope of your role or if you are authorized to do so;
- Consult your coordinator, the Legal Department, Human Resources or the Ethics and Ombudsman Committee if there is any doubt about the confidentiality or otherwise of information.

In addition to the principles listed above, the company also provides guidance through its "Disclosure Policy" and "Information Security Policy" (contained in the Workplace, Policies and Standards group) on which acts and relevant facts should not be disclosed.

4.4 PRIVACY

With the advent of the General Data Protection Law (Law no. that the storage and handling of data is done precisely in accordance with the law.

To this end, it is the obligation of the Company's employees:

- Promote the protection of strategic information related to the Company's operations;
- Correctly record and within the deadlines provided for by law all information regarding the Company's management;
- Ensuring the dignity and privacy of all those who maintain a professional relationship with the Company;
- Use personal data only when justifiably necessary and by the responsible sector;



- Share information from the Company's employees only when previously authorized by them;
- Correctly record and within the deadlines provided for by law all information regarding the Company's management;
- Promote the secrecy and confidentiality of the reporting parties and of all reports made through the Whistleblowing Channel.

It is important to highlight that all employees who work together with the Company are directly responsible for managing the information they have and must adopt all protective measures to preserve such data and, consequently, handle them in accordance with the ethical and moral principles described in this Code of Conduct.

4.5 HARASSMENT



What is harassment? Harassment can be defined as abusive conduct expressed through words, behavior, acts, gestures or writings that can damage a person's personality, dignity or physical or psychological integrity, endanger their job or degrade the working environment. Harassment can include a variety of verbal and physical behaviors. There are four most common types of harassment: moral, sexual, stalking and bullying. The company has zero tolerance for any kind of harassment that could embarrass a BRQ FERA.

Harassment is a serious matter and prevention is the best way to have a healthy and safe working environment for everyone, which is why we encourage the use of dialog as a way of resolving conflicts and maintaining a respectful working environment.

If you feel you are the victim of harassment, report it immediately to BRQ's Ethics and Conduct Channel, so that the necessary investigations can be carried out and the appropriate measures taken.

5. CODE OF CONDUCT

❖ Commitments in the Exercise of Corporate Governance

Manage business with transparency and integrity, cultivating credibility with the employees, suppliers, customers, consumers, government, press, communities where it operates and society in general, seeking to achieve growth guided by social and environmental responsibility.

Encourage internal and external stakeholders, activity partners, to disseminate the ethical principles and conduct commitments expressed in this Code of Conduct.

Repudiate any type of use of child labor or any other vulnerable group (example: illegal immigrants) or any type of forced labor by its employees and suppliers.

Establish a relationship with competitors based on the principles of honesty and respect, clarifying of the rules adopted and declared in competition procedures.

Deal with fairness and honesty, without granting undue advantages through manipulation, the use of privileged information and other artifices of this nature.

Register reports and balance sheets correctly, without ambiguity of information and make books available to internal and external audits and to the competent public bodies.

Establish a form of communication that is transparent, truthful, easy to understand and accessible to all interested parties.



Make available channels to receive, forward and process opinions, suggestions, criticisms and complaints about ethical issues, coming from BRQ's different stakeholders.

Promote compliance with this Code of Conduct, permanently disclosing it, clarifying doubts and accepting suggestions, and submitting this code and practices to periodic evaluation processes.

Daily audit and monitor the management process to ensure compliance with the Code of Conduct.

Meet legitimate government information requirements, respecting the company's legal rights.

Comply with all relationships and acts regulated by Brazilian law, as well as comply with specific legislation in relations with international partners.

Condemn any type of sexual, economic, moral, etc. harassment. or situations that configure pressure, intimidation or threats in the relationship between employees, regardless of their hierarchical level.

Ensure that employees under 18 years of age are not employed during school hours, ensuring that the total journey (home-school-work-home) does not exceed 10 hours a day, considering displacement.

Do not expose young employees, under 18 years old, to situations, inside or outside the workplace, that are dangerous, unsafe or unhealthy, offering them the same safety conditions as other employees.

BRQ does not condone any business involved in money laundering or the financing of illicit or criminal activities. If you identify any unusual practices or transactions, or any business where the real purpose and source of funds are unclear, please report it through our Ethics and Conduct Channel.

❖ **Commitments to Sustainability**

We strive to achieve economic, environmental and social balance in all our actions, through our commitment to sustainable development and guiding our employees through a set of actions with the aim of preserving the environment and ensuring the sustainable development of the planet.

We believe that transforming people's lives is part of the business. BRQ wants to have a positive impact on society and has been expanding its ESG (Environmental, Social and Governance) commitments to accelerate sustainable growth and improve people's lives, which is why the company adopts procedures aimed at achieving the lowest possible environmental impact.

❖ **Commitments to Shareholders and Investors**

The company is registered as a publicly traded company in category A with the CVM and has been listed on B3 in the special listing segment since 2016.

The relationship with shareholders and investors complies with existing laws and regulations and is based on the communication of accurate and transparent information that allows them to monitor BRQ's activities and performance, strictly complying with corporate and capital market legislation.

We respect the rights of all shareholders, regardless of the percentage of participation in the share capital, including with regard to the disclosure of periodic information or relevant facts, through the Investor Relations Department, respecting cases of justified confidentiality of information, and in line with a disclosure policy regulated by the Brazilian Securities Commission, communicated to the São Paulo Stock Exchange and published on BRQ's IR website.



BRQ's transactions with its shareholders or other related parties must comply with market conditions, the provisions of the Related Party Transaction Policy and applicable legislation, as well as being disclosed in the manner provided for by legislation for publicly traded companies.

For more information, see the Policy on Disclosure of Material Acts or Facts and the Policy on Transactions with Related Parties.

Our IR (Investor Relations) department is responsible for all communication with the market, shareholders and investors.

❖ **Commitments in Employee Relations**

Provide working conditions that allow employees to carry out their professional activities without affecting their personal and family life.

Provide the conditions and equipment necessary for health and safety at work.

Provide adequate working facilities with access to sanitation, drinking water, emergency exits, meal breaks, adequate ventilation and temperature control.

When the employee is working from home, the appropriate facilities become their responsibility.

Adopt appropriate measures to prevent accidents and damage to health that are associated with or occur in the course of work, minimizing the causes of danger inherent in the work environment.

Keeping a representative to be responsible for everyone's health and safety, as well as responsible for implementing health and safety elements.

Establish systems to detect, avoid or react to threats to the health and safety of all employees.

Ensure that everyone involved in BRQ's actions receives information on health and safety.

Preserving privacy rights in the handling of medical, functional and personal information pertaining to employees.

Respect the right of employees to freely join unions of their choice and to bargain collectively, and not practice any kind of negative discrimination against its unionized employees.

Ensure that employees have access to members of their union in the workplace.

Seek constant dialogue to resolve conflicts of a labor or union nature.

Respecting and promoting diversity and combating all forms of prejudice and discrimination, through a transparent policy on hiring, training, career advancement, job promotion and dismissal.

Promote equal opportunities for all employees in all policies, practices and procedures.

Encourage, stimulate and carry out training programs for its employees in search of technical training for the improvement and enhancement of the performance of their duties, the exchange and dissemination of knowledge.

Provide institutional guarantees and ensure the confidentiality of all those involved in ethical complaints, with a view to preserving rights and protecting the neutrality of decisions.



Comply with applicable laws on working hours. The normal working week must be as defined by law and in accordance with the provisions of the local Collective Bargaining Agreement.

Guarantee employees at least one (1) day off per week.

Ensure that the wages paid meet employees' basic needs.

Ensure that salary deductions are not made for disciplinary reasons and that the composition of salaries and benefits is paid in full compliance with all applicable laws and that remuneration is credited to a salary account at a financial institution indicated by the company.

❖ **Commitments in Relations with Suppliers, Service Providers**

Offer external employees of service providers the same working conditions as those offered to their internal employees, while reserving the right to manage BRQ's knowledge and information security.

Require service providers to ensure that their employees respect the ethical principles and conduct commitments set out in this Code for as long as their contracts with BRQ last.

Hire suppliers and service providers based on strictly legal and technical quality criteria. BRQ is against the hiring of slave labor (forced labor, with limitations or without pay) and child labor (employees who are not of the minimum legal age required and who do not respect the laws of the statute of children and adolescents).

Demand that suppliers and service providers maintain an ethical profile in their management practices, respecting and complying with the labor laws and legal conditions in force and providing a respectful working environment free from harassment and discrimination in any form.

Demand from suppliers and service providers a commitment to social and environmental responsibility (compliance with applicable environmental laws and regulations), refusing practices that go against the principles of this Code, including in the production chain of such suppliers, and any type of corruption, extortion or fraud and transactions with employees that may generate a conflict of interest are unacceptable.

Hiring suppliers and service providers who ensure respect for professionals through a dignified and respectful working environment free from harassment and discrimination in any form.

❖ **Commitments in Relations with Trainees**

Require interns to respect the ethical principles and commitments of conduct defined in this Code for the duration of their contracts with the company.

Comply with the legislation that regulates internships in companies, following the guidelines regarding internship hours and other items.

❖ **Commitments in the Relations with Customers and Consumers**

Providing customers with IT services and solutions, with quality products and services that meet their needs.

Prioritize the demands and interests of customers, maintaining a constant channel of communication that ensures the best service and a lasting relationship of mutual trust.

To take responsibility for possible losses or damages arising from damage caused under its responsibility.



❖ **Commitments to the Environment**

BRQ is committed to conducting its business while protecting the environment.

To develop businesses and activities with social and environmental responsibility, contributing to the sustainable development of its activities, implementing measures to reduce and prevent environmental and/or social impact.

Preserving environmental management and the quality of life of the population by following the basic objectives: respecting the environment and environmental preservation legislation, avoiding the waste of water, energy and paper and other resources.

Ensuring continuous improvement in our activities, services and processes, considering environmental issues and internal guidelines, collaborating with the conservation of natural resources and avoiding environmental impacts.

Adopt standards that guarantee products and services that meet the expectations of its clients and environmental legislation, in Brazil and in the countries where it operates.

All stakeholders involved with BRQ must respect and be aligned with the commitments made by the company in the pursuit of sustainable actions that minimize impacts on the environment and the community in general.

All suggestions, complaints, warnings and questions should be directed to sustentabilidade@brq.com.

❖ **Commitments to Community Relations**

Participating in the development and implementation of projects together with members of the organizations involved, encouraging the emergence of local leaders in order to guarantee the continuity of the projects and foster the growth of the community.

Adopt a transparent process for sponsoring social projects in the educational and cultural fields.

Develop social initiatives, donating funds, products or services through partnerships with non-profit institutes, non-governmental organizations, OSCIPs and foundations.

Valuing the voluntary participation of employees in social initiatives, encouraging them to mobilize their time, creativity and talent for the benefit of the community in which they operate.

❖ **Commitments in Relations with Society, the Government and the State**

Conducting activities in such a way as to contribute to Brazil's development, expanding the possibilities for inserting national solutions into the new markets of the globalized world.

Work in partnership with educational institutions to improve the skills of the IT workforce.

Refuse any practices of corruption and bribery, using internal control procedures to prevent their occurrence.

Refuse support and contributions to political parties or political campaigns of candidates for elected office.

Make available, whenever requested, the relevant information, data and records required by law, contributing to government inspections.



❖ **Commitments to Inclusion and Diversity**

Fulfilling its social responsibility in the face of the plurality that exists in society, generating opportunities for both the people it hires and the organization, strengthening everyone.

Taking an active stance on the issue, providing a positive impact on society and a competitive advantage, with real gains in productivity, harmony and benefits in the organizational culture.

Fostering a diverse, empowered culture of respect, acceptance and welcome, where managers need to ensure that each employee feels part of the team.

6. EMPLOYEE COMMITMENTS

Fulfill the obligations of your employment contract with the maximum technical quality and assiduity.

Adopt a clear and precise language, conveying complete and transparent information in its communication with customers.

Adding value to work through dedication and creativity, in an active participation in the analysis and problem solving.

Valuing permanent training opportunities.

Properly use internal channels to express opinions, suggestions, complaints, criticisms and denunciations, engaging in the continuous improvement of the company's processes and procedures.

Communicate to hierarchical superiors any situation that may appear or potential conflict with the company's interests, ensuring that their actions do not conflict or cause damage to its image and reputation.

Avoid any involvement in activities that are in conflict with the company's interests.

Preserve the company's interests whenever they manifest themselves, in a public or private environment, and ensure for everyone does too.

Keeping the confidentiality of strategic information and information relating to relevant acts or facts not yet disclosed to the market, to which they have had access, as well as ensuring for others do so, except when authorized or required by law.

Keep confidential any customer information and do not use it without proper authorization.

Ensuring the proper use of BRQ's material and immaterial assets, meeting its legitimate purpose, including to preserve the company's image and reputation and not using it to obtain any type of personal advantage.

Adopt an ethical and legal posture in all business transactions in which you are representing BRQ.

Do not adopt or submit to prejudice, discrimination, threats or any other act contrary to the principles and commitments of this Code of Conduct, and immediately report the transgressors.

Do not carry out any type of threat, embarrassment, intimidation due to race, color, gender identity, sexual orientation, religion, origin, social class, age, marital status and hierarchical level.

Avoid any abusive action that attempts, by its repetition or systematization, against the dignity and moral integrity of another person.



Respect intellectual property and recognize the merits of work developed by colleagues, regardless of their hierarchical position.

Do not obtain undue advantages arising from the function or position you hold in the company.

Do not demand, nor insinuate, nor accept, nor offer any kind of favor, advantage, for yourself or any other person, in return for your professional activities, being able to accept or offer only promotional, public, non-exclusive, non-commercial gifts, in its relationships with the public outside the company.

Maintain personal appearance and clothing compatible with the institutional and cultural environment in which it operates.

Participate in teamwork activities, in a cooperative way, respecting the individual characteristics of colleagues.

7. CONTRIBUTIONS AND DONATIONS

The process for contributing contributions and donations follows the following guidelines:

- Select projects, initiatives or events whose proposal matches the criteria, values, objectives and institutional positioning strategy and brand of the Company;
- Valuing projects that include in their scope the adoption of measures that promote the fulfillment of the Sustainable Development Goals (SDGs);
- Sponsor institutions and partners whose suitability can be attested, the use of sponsorship as a means of defraying illicit activities or payments, or for obtaining undue advantages, for its own benefit or that of third parties, is not tolerated;
- Adopt the necessary measures to prevent and avoid any act of corruption, as well as comply with current legislation;
- It is prohibited to give, offer, promise, authorize and receive any improper advantage with the purpose of influencing the decision of the counterparty for its own benefit or for the Company, in accordance with the Anti-Corruption Law (Law No. 12,846/2013);
- Do not practice anti-competition conduct or exchange information that may represent a competitive advantage - to the Company or other economic agents, in strict compliance with the Competition Law (Law No. 12,529/2011);
- Avoid or manage potential conflicts of interest, in line with BRQ's ethical principles;
- Reliably and properly account for all the resources spent on contributions, donations and sponsorships;
- Any type of contribution, payment of expenses, donation and disbursement of a pecuniary nature or not in favor of public agents or people related to them, as well as for political parties or for electoral campaigns is prohibited; support for projects involving religious, political or award-related events to which the Company directly competes.

8. COMPLIANCE

Corporate compliance aims to ensure that BRQ, its officers and employees follow laws, regulations, standards and ethical practices that apply to the sector of your organization.



The application of compliance in this Conduct Policy seeks to:

- Detect and prevent violations of rules, saving you from fines and lawsuits;
- Establish ethical expectations for the behavior of partners, managers, employees, service providers and suppliers;
- Help teams stay focused on the broader goals of their organization; and
- Helping the organization to prevent fraud, abuse, waste, discrimination and any other practices that could disrupt operations and put its reputation at risk.

To ensure the effectiveness, as well as the perpetuity of the company in the global scenario, we highlight below unethical conduct subject to the application of penalties:

- Active and passive corruption;
- Moral and sexual harassment;
- Frauds;
- Fraud revenue without contractual/business basis and/or intentionally reduce costs;
- Embezzlement and money laundering;
- Favoring in bidding processes;
- Failure to comply with BRQ's Organizational Culture (set of practices, norms and values established in the work processes, as well as compliance with all internal policies established by the Company);
- Tax evasion: sale without tax documentation;
- Absence of payment of taxes/labour charges;
- Offer or receive any type of financial advantage;
- Report wrong hours;
- Authorize or request undue refunds;
- Pay employees "outside" or without a formal contract;
- Appoint employees to management positions only out of empathy, without regard to the technical requirements for the role;
- Get into conflict of interest situations;
- Image scratches.

9. HIRING RELATIVES

As in any corporate process, hiring relatives to work in the same organization can bring both benefits and conflict situations. The hiring of relatives of employees is allowed, however, to avoid suspicion of favoritism, it is necessary to comply with the guidelines listed below that define the criteria for these situations.

Any hiring of a professional, who has some degree of kinship or sentimental involvement with another employee of the company, will comply with the technical criteria for admission, undergoing a fair selection process for other candidates.

Guidelines:

The company's employee can indicate relatives for vacancies open to the market, but must inform the existing kinship condition. If the nominated candidate has the appropriate profile for the position, he or she will be able to participate in the selection process.

When nominating a relative, in addition to transferring the candidate's professional resume to the Human Resources Department, inform the degree of kinship you have with the candidate.

During of the employment contract, internal movements such as transfers or promotions can lead to a situation that creates a potential conflict. If this happens, notify your immediate superior.



If you are in a leadership role and are in a condition of engagement or stable union with a subordinate, be transparent and communicate with your manager.

Any professional who has been promoted should not be suspected of having achieved promotion due to the degree of kinship.

The manager who has a collaborator with a degree of kinship with other managers on his staff should not consider this situation under any circumstances.

The manager who has a relative in the organization must be aware that this relationship will not be considered under any circumstances. Upon formally agreeing with this Policy, it is mandatory to report, when applicable, relatives who work at the Company. The omission of this information constitutes a violation of the Code.

The participation of collaborators in projects is prohibited, where the stake holder and/or other person with decision level has some degree of kinship or sentimental involvement with the collaborator to avoid a conflict of interest situation.

Relatives are considered:

– **By consanguinity:** Kinship created by a common ancestor, being Father, Mother, Son, Brothers, Grandparents, Uncles, Nephews, Great-grandparents and Cousins.

– **By affinity:** Kinship created by marriage or other social relationships, being Spouse, Father-in-law, Son-in-law, daughter-in-law, brother-in-law, step-father, step-mother and stepson.

10. INTERNAL AND EXTERNAL COMPLAINTS AND ETHICS AND OMBUDSMAN COMMITTEE

Any person who finds any practice or act that is contrary to the provisions in this Code of Conduct has the obligation to report the fact to the Ethics and Ombudsman Committee, whose Internal Regulation was approved at the Board of Directors' Meeting held on 09.24.2020.

It is incumbent upon the Committee, among other attributions:

- ❖ Monitor the occurrences that involve ethical conduct practiced by the Company's employees until their complete solution;
- ❖ Provide guidance on possible solutions to conflicts that are not provided for in the current Code of Conduct;
- ❖ Monitor, through reports of complaints received, the consistency of the actions taken by the Company's managers in relation to the principles established by the Code of Conduct;
- ❖ Receive and evaluate complaints and denunciations, including those of a confidential and confidential nature, internal and external to the Company, carried out through the Company's whistleblower channel;
- ❖ Determine the necessary and appropriate measures to investigate the facts and information that are the subject of complaints made through the complaint channel, in an impartial manner and respecting the integrity of the complainant and the accused; and
- ❖ Provide advisory support for other issues involving compliance with legal ethical obligations by the Company.



Ethics Channel

In order to express its commitment to ethical management, BRQ has developed a confidential communication channel that allows the receipt of internal and external complaints regarding non-compliance with the code, policies, legislation and regulations applicable to the company, which can be accessed anonymously or not.

Any event that is not compatible with our Code of Conduct must be reported on our Ethics Line, a channel for receiving complaints and reports that is available on our website through the link: <https://www.brq.com/quem-we-are/ethics-channel/>

All information received through the channel is automatically forwarded to the members of the Ethics and Ombudsman Committee, the body responsible for evaluating the veracity of the occurrence and conducting the entire process with absolute secrecy, ensuring anonymity.

Protection Mechanisms

BRQ expressly guarantees the absence of retaliation against the person who, in good faith, reports or expresses suspicion, doubt or concern regarding possible violations of this Policy, thus, acts of retaliation such as threats, bad evaluation, application of penalties, termination of employment, among others.

Retaliation acts must be immediately reported and, if their occurrence is determined, they will be considered a violation of the Company's Code of Conduct, subject to the application of sanctions, pursuant to applicable law and this Code., by the Company's Ethics and Ombudsman Committee. This protection extends to any employee or administrator who provides information or assistance with investigations relating to such possible violations.

11. OFFENSES AND PENALTIES

Failure to comply with this Code will entail penalties according to the seriousness of the fact, which may apply **(i)** oral or written warning, **(ii)** suspension, **(iii)** dismissal for just cause or **(iv)** removal from the management position, as applicable, in addition to **(iv)** exclusion from the programs offered by the Company.

Penalties will be applied after evaluation and recommendation by the Ethics and Ombudsman Committee, according to the seriousness of the transgression, without prejudice to the application of other measures provided for by law.

12. SOCIAL MEDIA AND PRESS

Participation and interaction on social media or networks or through applications has been increasingly frequent in everyone's lives. BRQ encourages the proper use of media and social networks and urges its employees to maintain respect, including in the virtual environment, and to practice behaviors free of prejudice and discrimination.

Our relationship with the press is based on trust and mutual respect. By disclosing information to the media, we seek to give visibility to actions related to our activities, aiming to preserve our institutional and business image, and it is the responsibility of all employees to protect the Company's image.

If you are approached by any member of the press, never share opinions and information about BRQ, its partners and customers. In this case, inform your immediate manager that he will contact the Company's Marketing area (marketing@brq.com) so that the request can be analyzed and authorized.



13. TRAINING

Annually, the Company shall provide mandatory training for all Company employees, including its administrators, on this Code of Conduct and the need to comply with it.

The training will be conducted by the Ethics and Ombudsman Committee, and an external company may eventually be hired, always with the support of the Training area.

14. COMMITMENT TO THE POLITICS

All employees will receive through the BRQ portal (portal.brq.com) a request to confirm that they have read and understood the rules described in this Code of Conduct Policy, as well as their commitment to follow them. Such confirmation will always occur in the following situations:

- At least once a year;
- At the time of hiring;
- Immediately after any revision of this Policy.

The Company's managers must sign a commitment to this policy in their respective terms of office, pursuant to applicable law.

15. APPROVAL AND TERM

The Code of Conduct Policy in force was approved at the Board of Directors' Meeting held on 09/28/2023 and will remain in force for an indefinite period.

ANTONIO EDUARDO PIMENTEL RODRIGUES
President of the CA