



Code of Conduct

March 20th, 2024



Code Of Conduct – Abra Group Limited

Table of Contents

1.	About the Code of Conduct.....	2
a)	Introduction.....	2
b)	Who does the Code of Conduct apply to?	2
c)	Complaints	2
d)	Questions	3
2.	Inclusive Work Environment	3
3.	Act With Integrity.....	3
a)	Absence of conflicts of interest	3
b)	Data and asset accountability	4
c)	Intolerance for corruption, bribery or any improper advantage.....	4
d)	Fair competition.....	5
e)	Company representatives.....	5
f)	Gifts and hospitalities	5
g)	Legality, formality and transparency	6
h)	Our books and records must be accurate.....	6
i)	Consequences of violations	6
4.	Our Relationships	6
a)	Relations with suppliers	6
b)	Relations with customers	7
c)	Relations with shareholders.....	7
d)	Relations with employees.....	8
e)	Relations with competitors.....	8
f)	Relations with the media.....	8
g)	Relations with social media.....	8
h)	Relations with public agencies	8
5.	Legal Obligations	9
6.	Miscellaneous.....	9
7.	Term of Acknowledgement and Commitment	9

1. About the Code of Conduct

a) Introduction

Abra Group Limited is guided by principles that sustain an organizational culture focused on valuing those who work here and those we work for, complying with legal and ethical standards and the permanent search for improvement.

Understanding and following our values and these principles means learning and adopting the expected key behaviors in our daily routine, mainly with risk management, open and transparent dialogue, empowerment with accountability, sense of ownership, active listening and engagement with society.

We believe that if we operate with excellence we will be attaining our production and financial goals as a natural result of this responsible and conscious management approach.

Our reputation is built through our daily efforts: small and significant actions performed by each one of us. A respected reputation is a consequence of responsible and correct actions, ethical decisions, immediate response to mistakes, and respect for our Code of Conduct and our company's values.

Please read, understand and ensure compliance with the principles of our Code of Conduct and encourage others to do the same.

b) Who does the Code of Conduct apply to?

The Code of Conduct must always be used as a mechanism to assist our employees, administrators and any person acting on behalf of Abra Group Limited, regardless of rank, in their reflections and unfolds our company's values into ethical principles, which must be put into practice in every decision.

It is important to comply with the Code of Conduct's principles, and to seek discussions that help compliance by others.

All organizations in which Abra Group Limited holds a stake shall adopt this Code of Conduct. Should any subsidiary have its own Code, such Code shall prevail with respect to such subsidiary.

c) Complaints

We encourage our employees, administrators and community members to report any situation involving violations of this Code of Conduct, including any violation with respect to safety requirements, directly to the Legal and Compliance Area at Compliance@abragroup.net or to hotline/helpline website [EthicsPoint - Abra Group Limited](#).

In addition to the Legal and Compliance Area, Abra Group Limited will also have an Ethics Committee, which, once created, will be responsible for analyzing any reports submitted to the Legal and Compliance Area.

The creation of the Ethics Committee, its composition and manner of operation will be approved by the Nomination and Governance Committee.

We handle complaints in an impartial and objective manner: the confidentiality is guaranteed and the collaborator's anonymity is protected.

If you decide to report a situation, make sure you provide as much information as possible to support your allegation and enable a fair and effective investigation.

Under no circumstances will there be a breach of confidentiality, intimidation or retaliation against collaborators.

d) Questions

Abra Group Limited fosters a culture of open and transparent dialogue. So, if you have a question about Abra Group Limited's Code of Conduct, we recommend you to: (i) talk openly with your direct supervisor; (ii) involve other leaders if your direct supervisor cannot resolve your question; and/or (iii) contact Legal and Compliance Area to receive guidance and clarify questions.

2. Inclusive Work Environment

We value diversity and promote an inclusive work environment. We ensure continuous learning and development of our employees, because we believe that Abra Group Limited's growth is intertwined with the growth of those who help us build our business every day. We recognize and provide fair, equal, and meritocratic opportunities for everyone.

We ensure that each individual is respected and has the opportunity to develop their potential, regardless of their cultural or ideological differences, disabilities, gender, skin color, ethnicity, nationality, origin, political beliefs, religious beliefs, age, marital status, union status, social class, sexual orientation, gender identity, or any other condition.

We are committed to building a respectful environment in which people can have open dialogue and be their true selves.

We are a company that practices active listening, that values different opinions and points of view. We act with maturity and show respect towards opposing views; this way we are constantly learning. We never retaliate against others for expressing different opinions.

We reject any form of prejudice, discrimination, racism, homophobia, harassment or sexual harassment, humiliation, intimidation, exposure to ridicule, hostility, or embarrassment.

We encourage reporting of these types of misconduct directly to the Legal and Compliance Area.

3. Act With Integrity

a) Absence of conflicts of interest

Conflicts of interest happen when someone acts for their own benefit, or to benefit family members, close people, shareholders, suppliers or government officials, regardless of whether the action benefits or harms Abra Group Limited.

We reject any action, influence or decision that is motivated by interests contrary to Abra Group Limited's rules or Abra Group Limited's exclusive and legitimate interests.

Be alert to and speak up in situations where you: (i) can influence the negotiation with a business partner of which you or someone close to you is a shareholder; (ii) can influence the choice of a job candidate, if that candidate is someone close to you; and (iii) are personally involved with an employee about whom you can influence evaluation, promotion or other work decisions.

You must inform your supervisor and/or the Legal and Compliance Area, as soon as possible, by e-mail, about potentially relevant personal ties with (i) suppliers, (ii) business partners, (iii) major clients, (iv) competitors, (v) candidates for job opportunities, and (vi) public officials with whom Abra Group Limited relates.

Your supervisor should advise the Legal and Compliance Area as to how the matter should be handled.

b) Data and asset accountability

We are responsible for all Abra Group Limited assets, including equipment, materials and information, both in printed and digital form. Ensuring that this information and assets are properly accessed and maintained is part of our business ethics.

All members and service providers are responsible for the use, maintenance and protection of the resources we use, whether we or others own them.

Do not use corporate access to the internet for outside business or unethical or prohibited activities.

Use email properly. The dissemination of offensive or incendiary messages, chain messages and the disclosure of strategic or financial company information is a very serious offense.

The utilization of Abra Group Limited's work tools, corporate email, trademarks or other Abra Group Limited symbols to obtain a personal advantage, financial or otherwise, is prohibited.

All work-related data and documents are confidential, unless previously made public by Abra Group Limited.

Do not share your passwords with other members or third parties, as their access and use are your responsibility.

Do not make copies of software or any unauthorized confidential documents on your work computers.

c) Intolerance for corruption, bribery or any improper advantage

Corruption occurs when someone offers, promises, gives or authorizes a payment, favor or anything of value, directly or indirectly, to improperly influence a decision, gain an unfair advantage, obtain or maintain business, or to secure some other improper advantage, in the public and private sectors.

This benefit can be money, air tickets, discounts and upgrades, gifts, hospitality, donations or sponsorships, among others. Even if the benefit is not directly for the decision-maker, but to someone close to him or her, it may be an improper advantage and, thus, illegal.

Never offer, promise to give or give, directly or indirectly, whether to public officials or others, advantages that may influence, or seem to influence, a decision in favor of Abra Group

Limited. Likewise, do not solicit or accept, directly or indirectly any improper advantage which may influence, or seem to influence, your decision in respect of Abra Group Limited matters.

Besides being illegal, unethical and subject to criminal liability, corruption also has serious consequences for the company and society. Abra Group Limited has zero tolerance for bribery and corruption and does not protect anyone who is involved in any corrupt activity, whether they are an employee, administrator, or supplier.

Encourage ethical behavior by setting the right example.

Abra Group Limited and any person directly or indirectly controlled by or under common control with Abra Group Limited are also subject to the Anti-Corruption Policy of Abra Group Limited. Please refer to such policy for, among others, more information on the prohibitions against bribery and corruption in all of the operations of Abra Group Limited and for specific compliance requirements relating to such prohibitions.

d) Fair competition

We believe that free competition is the fair and healthy way to do business. We act with integrity and we strive to build a business environment that is free of any kind of fraud and manipulation, whether in the public or private sectors.

e) Company representatives

At the institutional level, Abra Group Limited is represented by employees, administrators, executive directors, and partners who interact with external stakeholders.

We believe that mutual respect and consistency with our values are the foundation of these relationships, regardless of location and situation.

There is no room for conflicts of interest, misuse of confidential information, corruption, or anti-competitive practices by our representatives.

f) Gifts and hospitality

We encourage our employees to develop effective relationships with our external stakeholders. However, Abra Group Limited does not allow the offering of gifts, entertainment, sponsorships or donations as an improper advantage.

We permit gifts given in the context of our activities, for marketing or branding purposes, or as a courtesy, if without intention to influence decisions.

Therefore, the exchange of gifts and hospitality is not encouraged, but is permitted in cultural contexts or in celebration of institutional partnerships.

The exchange of gifts and hospitality should never be used to influence decisions or obtain any improper advantage and must never be in cash or cash equivalents, such as vouchers or gift cards.

In addition, such exchanges should: (a) solely serve an institutional purpose (never business); (b) take place in a transparent manner; and (c) involve no conflict of interest.

Do not offer or receive a gift: (i) that may influence or appear to influence a decision regarding Abra Group Limited; (ii) that is of excessive value (i.e., exceeding USD100); (iii) in cash or

cash equivalents, such as gift cards; (iv) that is given very frequently, even if of low value, such as, a bimonthly gift; and (v) that is otherwise inappropriate because it is intended for a purpose that is not in accordance with Abra Group Limited's values.

A gift or other courtesy received in violation of this Code of Conduct and/or of the Anti-Corruption Policy of Abra Group Limited must be returned. In these cases, please contact the Legal and Compliance Area.

g) Legality, formality and transparency

We comply with the laws of the countries in which we are present and we are committed to providing clarity and transparency regarding our values, principles, policies, and governance, and to interacting regularly with our external stakeholders.

h) Our books and records must be accurate

Our operational, financial, and accounting records must precisely, completely and faithfully reflect the transactions being registered. Assuring accurate and complete operational, financial and accounting records is the responsibility of all members.

You must: (i) insist on the accuracy of all operational, financial and accounting records of Abra Group Limited, which is to be interpreted broadly; (ii) ensure that all reports to tax and regulatory authorities are clear, accurate and timely delivered; (iii) never falsify any documents; (iv) ensure that all contracts under your management reflect the reality of the underlying transaction and are properly filed with all evidence of their performance; and (v) deal with auditors in a helpful and forthright manner, ensuring access by them to all relevant records, documents and other information.

i) Consequences of violations

Anyone who violates the principles of this Code of Conduct or other rules is subject to the disciplinary measures below, which will apply according to local laws and the severity of the violation: (i) formal feedback; (ii) warning; (iii) training; (iv) suspension; (v) dismissal; or (vi) other legal measures.

4. Our Relationships

a) Relations with suppliers

Abra Group Limited prefers to do business with those who share our ethical principles.

Members must make clear to the business partners, public officials and others with whom they interact that the policies in this Code of Conduct are expected to be followed.

We need to be consistent with our values and practice them daily in all aspects of our business, including the selection of suppliers and our relationships with them.

Our interactions with suppliers, which are part of our value chain, are guided by good faith, honesty, ethics and transparency, and the purpose of contributing positively to the economic and social development of the regions in which we operate.

The selection and contracting of suppliers must be based on technical, professional and ethical criteria.

We must always consider the best offers, taking into account the cost, delivery time and quality.

We have a commitment to our suppliers to be transparent in contracting and purchasing, to treat them with respect, without favoritism or discrimination of any kind, regardless of the volume of business they may have with us.

You may only deal with suppliers or partners who conduct their business properly and comply with all the legal labor, environmental, health and safety requirements, who have a good reputation in the market, respect and protect human rights, fight child and slave labor, criminal prostitution and sexual exploitation of minors, and do not use child — or forced — labor.

You may not accept any payments, gifts or other courtesies of any kind or value from suppliers in exchange for commercial advantages or benefits.

b) Relations with customers

Excellence in customer relations is something we constantly strive for with enthusiasm and care. Promote, in your relations with customers, an inclusive, respectful, tolerant and non-discriminatory environment.

We do not trick or mislead customers into buying our products or services.

We are constantly striving to improve the quality of our services and our customer relations.

You must identify the customers' needs and then meet them. Commit to offering helpful, innovative and quality services, always with the highest attention to the safety of our customers.

Do not use or disclose any customer-related data (telephone number, email address, credit-card information, etc.) for any non-Abra Group Limited purpose.

c) Relations with shareholders

Shareholders are those who invest their capital in Abra Group Limited.

We must relate responsibly with, and be accountable to, our shareholders and by extension, also to market analysts and regulatory agencies, domestic and foreign.

We should provide consistent, clear, precise, and complete information about Abra Group Limited.

All our financial statements must present fairly our company's financial condition and should be disclosed in a timely manner.

We protect the confidentiality of our shareholders' information.

Applicable laws clearly state that we may not benefit or benefit others by using privileged non-public information in the purchase or sale of shares. It is thus essential that we maintain the confidentiality of all privileged information we have access to.

Do not transmit to third parties any non-public information that might affect our share price.

Do not use material non-public information in the purchase or sale of the company's shares.

d) Relations with employees

We promote an inclusive environment of mutual respect and discriminatory or intolerant attitudes will not be tolerated.

We comply with labor laws, collective-bargaining agreements and the relevant regulations of the company, as applicable.

Use email and communications systems responsibly and thoughtfully. Avoid offensive, disturbing, obscene or discriminatory language or images, and do not use our systems for personal business interests or to engage in any illegal act.

Promote an inclusive environment, avoiding any attitude that discriminates on the basis of sex, ethnic origin, religion, social class, age, sexual orientation, physical disability or any other factor. Be aware of what you say and do and the impact on others.

Accept, respect and treat everyone equally.

e) Relations with competitors

Our interaction with our competitors is based on fair competition practices. Predatory or dishonest behavior and practices and other violations of anti-trust laws are not permitted.

Members must always respect the work of our competitors, and refrain from making misleading statements about their products and services.

We do not tolerate bad faith business practices, economic espionage or misappropriation of competitors' confidential information.

f) Relations with the media

We are transparent with the media, making available to them, through authorized press spokesperson and channels, all the information relevant to our business and our activities.

We respond candidly to media inquiries, but always keeping in mind the importance of safeguarding confidential information.

Our relations with the media are based on a constant dialogue marked by honesty and fairness.

g) Relations with social media

A member using social media must remember the social media environment is public, and the message content may adversely affect Abra Group Limited's reputation or its dealings with the public, even if the member does not purport to be a company spokesperson.

Use social media and networks prudently, ethically and respectfully.

h) Relations with public agencies

Public officials are those individuals connected, directly or indirectly, to a public agency, due to their employment or the position they occupy therein, even if not remunerated or only

temporary. We also consider candidates to public office and officers of political parties to be public officials.

Contracts and arrangements entered into with the government must be in strict compliance with all applicable laws and regulations.

No member may, under any circumstances whatsoever, offer anything of value in exchange for facilitating or expediting the services of government authorities.

No member may promise, offer or give gifts or courtesies to public officials who are in a position to make a decision in favor of Abra Group Limited, even if otherwise permitted by Abra Group Limited's internal policies.

Establish an ethical, transparent and truthful relationship with the public agencies we deal with.

5. Legal Obligations

Any type of document or contract that creates obligations for Abra Group Limited must be reviewed and authorized by the company's Legal and Compliance Area before being signed.

The approval by the company's Legal and Compliance Area, as referred above, must be formalized by the stamp and signature of the competent responsible directly on the document or contract.

6. Miscellaneous

This Code of Conduct is effective as of its publication and shall remain in effect indefinitely, subject to periodic updating.

7. Term of Acknowledgement and Commitment

This is to acknowledge that I have received the Code of Conduct of Abra Group Limited.

I agree to comply with the standards referenced in the Code of Conduct and all related policies and procedures.

I acknowledge that the Code of Conduct is a statement of principles for individual and business conduct.

I will report any potential violation of which I become aware promptly to my supervisor and/or the Legal and Compliance Area.

I understand that any violation of the Code of Conduct or any ethics or compliance policy or procedure is grounds for disciplinary action.

Printed Name: _____

Signature: _____

Date: _____

(Please return this signed receipt to the Legal and Compliance Area via e-mail.)