

CODE OF ETHICS AND CONDUCT

Santa Vitória Empreendimentos e Participações S.A., known as Carmelo Fior Companies, composed of Cerâmica Carmelo Fior Ltda, Cerâmica Serra Azul Ltda, Pisoforte Revestimentos Cerâmicos Ltda, and VinilForte Comércio de Pisos Vinílicos Ltda, adopts this Code of Ethics and Conduct, approved by the Board of Directors at the meeting held on January 29, 2025, with the purpose of promoting the Values and Principles that guide our activities.

Message from the President

"The mission of the Carmelo Fior Companies is grounded in an unwavering commitment to ethics, integrity, and respect for human rights, as well as in the continuous advancement of our professional practices.

We take great pride in working for—and being part of—one of the companies' most valuable assets: our human capital."

INTRODUCTION

Our Code, grounded in the strength of our business relationships and our positive impact on society, applies to all employees of the Carmelo Fior Companies, members of the Board of Directors, and any individual or entity that maintains a professional relationship with the companies. Its purpose is to provide guidance and clarity on appropriate conduct in various matters and situations, whether as an employee, officer, board member, partner, supplier, service providers, or any other stakeholders engaged in our activities

In addition, this Code is founded on internationally recognized norms and frameworks, including the Universal Declaration of Human Rights (UDHR – UN) and the principles of the International Labour Organization (ILO). It defines the minimum

standards to be observed and outlines our expectations regarding compliance with official requirements and applicable local and international laws and regulations. These include, among others: human rights; prevention of prejudice and discrimination; health, safety, and environmental protection; supplier engagement; conflicts of interest; anti-corruption; anti-money laundering; information security; and data protection.

The management of this document is guided by our company's commitment to responsibly receive and consider suggestions, concerns, and potential complaints through the Ethics & Compliance Reporting Channel. This process includes the evaluation, analysis, and definition of preventive and disciplinary measures, whenever necessary, to ensure an ethical, respectful, and safe work environment.

Our goal is to align the business practices and interpersonal relationships of the Carmelo Fior Companies with the environment in which we operate, ensuring coherence with our Mission, Vision, and Values.

As an employee of the Carmelo Fior Companies, you must also comply fully with all internal policies and procedures, ensuring the proper execution of processes aimed at delivering innovative and effective products. Your conduct must be guided by the following fundamental principles:

- Refrain from any conduct that may discredit or compromise the reputation of the Carmelo Fior Companies ;
- Execute your responsibilities with the highest standards of quality and professionalism, consistently seeking opportunities for process improvement;
- Act with integrity, honesty, uprightness, loyalty, and fairness, always choosing the most ethical and appropriate course of action in the best interest of the Carmelo Fior Companies ;
- Be fully aware of and comply with all applicable laws, internal policies, and corporate standards, upholding integrity and good faith in all professional actions.

This document also serves to guide partners, employees, and other stakeholders regarding the ethical conduct principles adopted by the Carmelo Fior Companies. It will be made available to interested parties as a means of promoting transparency and credibility in all relationships involving the organization.

Furthermore, the Carmelo Fior Companies expect their suppliers, contractors, and distributors (herein collectively referred to as “Suppliers”) to conduct their activities with transparency and integrity, and to uphold the highest standards of ethical behavior and environmental responsibility.

It is also important to emphasize that the Carmelo Fior Companies adopt a zero-tolerance policy toward any form of human rights violation or act of corruption. Any violations related to these matters, or to any other principles established in this Code, will result in the application of appropriate disciplinary measures to those responsible.

The Carmelo Fior Companies encourage the reporting of potential violations of this Code and provide mechanisms for anonymous and confidential reporting, in accordance with applicable laws, internal policies, and local regulations.

From the date of implementation of this Code of Ethics and Conduct, all employees and business partners of the Carmelo Fior Companies are bound to comply with and promote its principles, reporting to the Ethics & Compliance Reporting Channel any behavior that conflicts with the values described herein.

Any report or complaint regarding a breach of the principles adopted by the Carmelo Fior Companies will be received and handled confidentially, with no adverse consequences to the employee, supplier, client, or business partner who, acting in good faith, brings the matter to the Company's attention.

Cordeirópolis, São Paulo, Brazil.

January 29, 2025.

Itamar Arrais Fior

President of the Carmelo Fior Companies

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I – PURPOSE OF THE CODE OF ETHICS AND CONDUCT

The Code of Ethics and Conduct of the Carmelo Fior Companies is a formal declaration of the values, principles, and standards of conduct that must guide the behavior of all individuals acting within the organization in the performance of their professional activities.

The purpose of this document is to promote the alignment and standardization of best practices in business and interpersonal relationships, in accordance with the environment in which we operate and in full coherence with our Mission, Vision, and Values.

Compliance with this Code is mandatory for all employees of the Carmelo Fior Companies, who must also observe all internal policies and procedures, guided by the following fundamental principles:

- Refrain from any behavior that may discredit or jeopardize the reputation of the Carmelo Fior Companies;
- Perform duties with the highest standards of quality and professionalism, always seeking continuous improvement in our processes;
- Act at all times with integrity, honesty, uprightness, loyalty, and fairness, choosing the most ethical and appropriate course of action in the interest of the Carmelo Fior Companies;
- Be fully aware of the content of this Code and act in accordance with applicable laws, internal policies, and corporate standards, upholding integrity, good faith, and respect for best practices and ethical conduct.

This document also aims to guide partners and other stakeholders regarding the ethical principles adopted by the organization and shall be made available to interested parties, reinforcing transparency and credibility in all relationships involving the Carmelo Fior Companies.

II- SCOPE OF APPLICATION

This Code applies to the Carmelo Fior Companies and to all individuals who are part of their organizational structure, including:

- Members of the Board;
- Directors and Managers
- All employees.
- Shareholders/ investors
- Suppliers
- Business Partners
- Service providers
- Clients
- Other Stakeholders

III- READING AND UNDERSTANDING

Employees are expected to dedicate sufficient time to reading this document carefully. In case of questions or doubts, guidance should be sought from the immediate supervisor, the Ethics & Compliance Reporting Channel, or the Human Resources Department.

Whenever questions arise about the appropriate course of action in specific situation, refer to this Code.

This document is intended to guide conduct through both understanding and consistent application.

The Code of Ethics and Conduct Acknowledgment Form, once signed, will become part of the employee's personnel file.

After reading, the employee must complete and sign the Acknowledgment Form.

IV- MISSION, VISION, AND VALUES

MISSION

Our mission is to manufacture and provide high-quality, technologically advanced ceramic flooring and coverings that inspire exceptional living spaces — combining innovation, quality, comfort and style — while promoting sustainability and generate a positive impact on the communities we serve.

VISION

By living our values, fostering innovation, improving operational excellence, and cultivating a work environment that nurtures employee well-being, we will build sustainable business growth for Carmelo Fior Companies and all stakeholders.

VALUES

This Code of Ethics and Conduct is one of the main management instruments of the Corporate Social Responsibility strategy of the Carmelo Fior Companies and serves as the foundation for the development and reinforcement of our corporate values, as outlined below.

- **Integrity:** We have built a business model grounded in ethics, the upright conduct of our professionals, and solid, long-lasting relationships with our clients and suppliers.
- **Commitment to the client:** We are committed to building relationships based on trust, attentive listening, and the pursuit of solutions built in collaboration with our clients, considering their specific needs. We focus on agility, effectiveness, and excellence at every stage of the relationship, aiming to generate value and strengthen lasting partnerships.
- **Sustainable Development:** We act responsibly in the development of people, the integrity of relationships, the balanced management of financial resources, and the preservation of the environment. Sustainability is present in our actions and decisions.

- **Innovation:** We encourage constant innovation in our products, processes, and services, with the aim of improving the quality, efficiency and sustainability of the solutions we create for our customers.

V- BASIC PRINCIPLES FOLLOWED BY THE CARMELO FIOR COMPANIES

The Carmelo Fior Companies expressly repudiate any form of bribery or corruption, whether in the public or private sector, committed by employees or third parties acting on their behalf in the context of business activities.

Strict compliance with all applicable local and international anti-corruption laws, regulations, and standards is required in every jurisdiction where the Companies operate.

It is strictly prohibited for any employee or third party representing the Carmelo Fior Companies to engage in corrupt practices, including offering, promising, providing, or authorizing – directly or indirectly – any payment or item of value to a public official, private individual, or legal entity with the intent of obtaining or retaining undue advantage.

In cases of questions regarding the appropriate course of action, employees must consult their immediate supervisors or report the matter through the Carmelo Fior Companies' Compliance Reporting Channel.

STANDARDS OF PROFESSIONAL CONDUCT

PROHIBITION OF CHILD LABOR AND FORCED LABOR

The Carmelo Fior Companies do not tolerate, under any circumstances, the use of child labor or forced labor in any of its operations. The Companies strictly comply with all applicable federal, state, and local labor laws, including provisions established by the U.S. Department of Labor (DOL), and are committed to maintaining work environments grounded in dignity, legality, and respect for human rights.

PROHIBITION OF BRIBERY AND CORRUPTION PRACTICES

The Carmelo Fior Companies expressly repudiate any act of bribery, as well as any unethical or illicit conduct against public administration, private institutions, suppliers, employees, or any other stakeholders involved in their operations.

PROHIBITION OF MORAL AND SEXUAL HARASSMENT

The Carmelo Fior Companies expressly repudiate any form of moral or sexual harassment, as well as any conduct involving intimidation, coercion, or threats in interpersonal or professional relationships, regardless of hierarchical level.

Employees who believe that their work environment is not in accordance with these principles are encouraged to report concerns or perceived violations through the Ethics & Compliance Reporting Channel or the Organizational Development Department.

It is also important to highlight that, in the event of a conviction for moral and/or sexual harassment, the Carmelo Fior Companies reserve the right to exercise the appropriate legal recourse.

PROHIBITION OF DISCRIMINATORY PRACTICES

The Carmelo Fior Companies are committed to maintaining a work environment that is fair, inclusive, and free from any form of discrimination, with a particular focus on ensuring equality with respect to gender and promoting equitable treatment for all employees.

Accordingly, we aim to offer equal opportunities to all candidates and employees. No form of prejudice or discrimination will be tolerated in any aspect of our people management processes, including recruitment, compensation, promotion, and training.

During selection processes, candidates shall be evaluated solely on the basis of qualifications, experience, and alignment with the professional profile required for the position.

Discrimination, humiliation, intimidation, public exposure, hostility, or harassment of any kind – whether based on race, social condition, nationality, religion, age, retirement status, disability, gender, marital status, sexual orientation, health status, pregnancy, union membership, political opinion, or any other condition protected by law – will not be tolerated in any circumstance within the work environment.

PROHIBITION OF ALCOHOL, DRUG USE, AND WEAPONS POSSESSION

The Carmelo Fior Companies are firmly committed to the safety, health, and well-being of all employees and stakeholders. To ensure a work environment that is safe, respectful, and orderly, the possession of weapons and the consumption or use of alcohol or illicit drugs are strictly prohibited within any company facility or during the performance of work-related activities.

Specific actions that are not allowed:

- Using, possessing, selling, or distributing illegal drugs.
- Reporting to work under the influence of drugs or alcohol.
- Using prescription drugs improperly
- Using, possessing weapons

HEALTH AND SAFETY PROTECTION

The Carmelo Fior Companies are committed to ensuring a safe and healthy work environment for all individuals involved in their operations — including employees, suppliers, visitors, consultants, clients, partners, and members of the community. Full compliance with health and safety policies and procedures is mandatory, and no situation that may endanger the physical integrity of any individual will be tolerated under any circumstances.

It is the responsibility of each person to immediately report any incident or irregularity to their direct supervisor and to both the Occupational Safety and Human Resources Departments.

In addition, we emphasize that in the event of any situation that may pose a potential risk to health or safety, every individual has the legitimate right to refuse to perform the activity and must immediately notify their supervisor and the Human Resources Department.

DONATION PRACTICES

As part of our commitment to society, employees, partners, shareholders, directors, and associates may participate in donation initiatives that are aligned with the values and mission of the Carmelo Fior Companies. Prior to any contribution, proper approval and

guidance must be obtained from the Legal, Ethics & Compliance, or Controllership Departments.

The Carmelo Fior Companies regularly donate basic food baskets kits to underprivileged communities, contributing to the promotion of quality of life and social equity. Other types of donations, such as food and medication, are evaluated by the Social Responsibility Department, which prioritizes partnerships that are aligned with the company's values and social commitment.

COMMITMENT TO SUSTAINABLE ENVIRONMENTAL PRACTICES

The Carmelo Fior Companies conduct their activities based on innovation and responsibility, seeking to generate positive social, economic, and environmental impacts. Accordingly, we are continuously committed to reducing our environmental footprint and promoting sustainable practices among our suppliers, communities, and third parties.

All employees, partners, shareholders, directors, and associates are required to comply with applicable local and international environmental laws and regulations, as well as the internal policies and procedures of the Carmelo Fior Companies. This includes ensuring that the necessary environmental licenses are obtained and maintained, and that operational measures are effectively implemented to minimize environmental impact.

DRESS CODE

Personal appearance reflects the corporate image of the Carmelo Fior Companies and must be consistent with the organization's standards of professionalism and safety.

All individuals accessing the premises of the Carmelo Fior Companies – including shareholders, directors, employees, clients, visitors, and service providers – are expected to dress appropriately for the work environment, prioritizing clothing that conveys professionalism, hygiene, and order.

VI- CONDUCT GUIDELINES

The Carmelo Fior Companies expressly repudiate any form of bribery or corruption, whether in the public or private sector, practiced by employees or third parties in the course of business activities. Compliance with all applicable local and international laws, regulations, and standards related to anti-corruption measures is required in all jurisdictions where the Companies operate.

Employees and third parties acting on behalf of the Carmelo Fior Companies are strictly prohibited from engaging in any unlawful conduct, including corruption. This includes offering, promising, granting, or authorizing — directly or indirectly — the transfer of money or anything of value to public officials, private individuals, or legal entities with the purpose of obtaining or retaining any undue advantage.

In situations of doubt regarding the appropriate conduct to adopt, employees should seek guidance from their immediate supervisor or the Ethics & Compliance Reporting Channel of the Carmelo Fior Companies.

RESPONSIBILITIES

Responsibilities of Leaders, Partners, Shareholders, and Directors

Individuals in management or leadership roles at the Carmelo Fior Companies are expected to:

- Ensure that their teams are fully aware of and comply with the principles established in this Code, and provide the necessary support to the Human Resources Department for the execution of its duties and for the promotion of a culture based on compliance, ethics, and transparency;
- Treat employees, clients, suppliers, and third parties with respect, refraining from any conduct that may constitute abuse of power, moral harassment, or sexual harassment;
- Promote a respectful, inclusive, and collaborative work environment, avoiding any form of differentiation based on personal characteristics of employees, clients, or third parties;

- Safeguard the confidentiality and integrity of all information to which they have access as a result of their position, and refrain from using such information for personal gain;
- Make decisions and manage the tangible and intangible assets and resources of the Carmelo Fior Companies in accordance with established policies and business objectives, avoiding any action motivated by favoritism or personal interests;
- Abstain from any form of bribery or corruption, whether in the public or private sphere, and actively work to prevent such practices.

RELATIONSHIP WITH THIRD PARTIES, SUPPLIERS, AND PARTNERS

Relationships with third parties, suppliers, and partners must be based on ethics, respect, and transparency. In this regard:

- The Carmelo Fior Companies expect their partners to maintain a safe and healthy work environment and to act in accordance with the principles of human rights, dignity, transparency, responsibility, and professional commitment. If any conduct contrary to these principles is identified, the Carmelo Fior Companies reserve the right to terminate the business relationship and/or partnership.
- Companies or organizations that do not explicitly repudiate any form of prejudice or discrimination shall not be considered eligible partners ;
- Any conduct that discredits the image of partner companies will not be tolerated;
- The Carmelo Fior Companies will not engage in commercial relations with suppliers who maintain personal relationships or family ties with employees of the Purchasing Department;
- All suppliers must be treated with respect, impartiality, and fairness, with no room for favoritism;
- Information received from our suppliers must be handled with care and strict confidentiality.
- It is essential that all suppliers comply with legal, labor, and environmental regulations, in addition to adopting anti-corruption measures and maintaining an impeccable reputation ;
- The Carmelo Fior Companies are committed to preserving the integrity of their relationships with third parties and will not tolerate the use of intermediaries to

offer bribes or engage in corrupt practices. Suppliers, service providers, distributors, and third parties are required to act with absolute integrity and in strict compliance with anti-corruption laws and regulations;

- If, during the course of a partnership, evidence arises that a third party is involved in improper or unlawful conduct, the Legal and/or Compliance Department must be immediately notified so that appropriate measures may be taken.

EQUAL OPPORTUNITY AND NON-DISCRIMINATION

The Carmelo Fior Companies guarantee equal opportunities and are committed to adopting measures that promote the professional and personal development of all employees.

Accordingly, any form of discrimination based on gender, race, sexual orientation, religious belief, political opinion, nationality, social background, disability, or any other condition that may result in discriminatory treatment will not be tolerated under any circumstances.

PROFESSIONAL DEVELOPMENT AND TRAINING

The Carmelo Fior Companies are committed to providing the necessary resources to support the learning, training, and continuous development of individuals connected to the organization, with the objective of enhancing employability, promoting professional growth, and generating greater value for clients and society.

The Companies will engage in training initiatives as appropriate and will make every effort to benefit effectively from these opportunities.

OCCUPATIONAL HEALTH AND SAFETY

Occupational health and safety are fundamental priorities for the Carmelo Fior Companies, which are committed to implementing all necessary measures to prevent and mitigate workplace risks, ensuring safe and healthy conditions for both their employees and subcontracted workers.

RIGHT TO ASSOCIATION

The Carmelo Fior Companies promote and respect the right to freedom of association and collective bargaining in accordance with applicable labor laws and regulations.

USE AND PROTECTION OF ASSETS AND RESOURCES OF CARMELO FIOR COMPANIES AND THIRD PARTIES

The Carmelo Fior Companies provide employees with the necessary resources to perform their professional activities and ensure proper conditions for their protection and care.

Each person is responsible for using and taking care of the company's assets and resources correctly. This includes physical structures, equipment, financial resources, and also intellectual property – whether owned by the Carmelo Fior Companies or by third parties.

The IT systems of the Carmelo Fior Companies may not be used for personal purposes. The use of external files or programs may pose significant security risks to the Carmelo Fior Companies and may result in violations of intellectual property rights if such materials are used without proper licensing or authorization. Accordingly, the use of unauthorized software is strictly prohibited, as is the download of any unlicensed program that may introduce viruses, malicious code, or other harmful elements into the company's network, or that may infringe third-party intellectual property rights.

All employees must also respect the intellectual property of third parties (such as patents, trademarks, and similar rights) and seek proper authorization or licenses before using any protected material.

RELATIONSHIP WITH THE MARKET, QUALITY, AND INNOVATION

At the Carmelo Fior Companies, we are committed to delivering the highest standards of quality in our products and services.

To support this goal, we provide our employees with up-to-date technical knowledge, access to modern technologies, and the necessary resources to encourage their active participation in continuous improvement and innovation.

CONFIDENTIALITY

Information is a core strategic component of the Carmelo Fior Companies and plays a fundamental role in the management of their activities.

All individuals linked to the Carmelo Fior Companies are required to handle information with the highest level of care, ensuring its integrity, confidentiality, and availability. Particular attention must be given to preventing unauthorized disclosure or improper use, whether within the organization or in external interactions.

PREVENTION OF MONEY LAUNDERING

The Carmelo Fior Companies strictly comply with all applicable legal and regulatory obligations related to anti-money laundering and the prevention of illicit activities. This commitment reflects the organization's adherence to the values and principles outlined in this Code of Ethics, including a zero-tolerance policy toward any practice that may be considered irregular or unlawful in interactions with clients, suppliers, competitors, third parties, or other stakeholders.

RELATIONSHIP WITH THE COMMUNITY AND ENVIRONMENTAL PROTECTION

The Carmelo Fior Companies are committed to the protection, conservation, and sustainable use of the environment and natural resources. Accordingly, all activities are conducted in alignment with the following principles:

- Efficient use of natural and material resources;
- Minimization of environmental and social impacts;
- Preservation of ecosystems, as well as historical, cultural, and archaeological heritage, and the surrounding socioeconomic context.

All individuals involved in the operations of the Carmelo Fior Companies share the responsibility to protect and respect the environment. This includes adhering to the principles above, complying with all applicable internal policies and external regulations, applying technical knowledge, and continuously monitoring and improving the sustainability of their respective activities.

COMMITMENT TO SOCIETY

The Carmelo Fior Companies are committed to contributing positively to society through the development and support of initiatives aimed at enhancing the quality of life of individuals and communities where we operate.

This commitment is reflected in the implementation of social projects and sponsorships, which must be properly managed and, in each specific case, formally authorized in accordance with the internal regulations of the Carmelo Fior Companies.

BRIBERY AND CORRUPTION

The Carmelo Fior Companies firmly repudiate all forms of bribery and corruption. The promotion of our products is grounded in core values such as quality, competitive pricing, and sustainability — never through practices aimed at obtaining undue advantage.

Our organization is committed to the highest ethical standards and expressly prohibits employees, shareholders, partners, directors, and service providers from engaging in any form of bribery, corruption, or conduct that could give rise to suspicions of unlawful activity.

For the purposes of this Code, bribery is understood as the act of offering, promising, giving, or receiving gifts, loans, rewards, or any other benefit with the intention of influencing someone to perform dishonest, illegal, or unethical acts, or acts that compromise fairness and integrity in business transactions.

GIFTS AND HOSPITALITY

The delivery of gifts and/or presents to employees, shareholders, partners, directors, and service providers of Carmelo Fior Companies will be permitted only when their value is symbolic, limited to R\$100.00 (one hundred reais).

Gifts or presents exceeding this value, regardless of the recipient, must be refused upon delivery. If refusal is not possible, the recipient of the gift and/or present must report the incident and forward the item to the Ethics & Compliance Department, which will be responsible for its proper management.

No exceptions to this policy shall be permitted under any circumstances.

VII- DATA PROTECTION

Carmelo Fior has a Privacy Policy that complies with the General Data Protection Law (GDPL) regarding the processing of personal data of its employees, suppliers, customers, and partners. Such data will be used exclusively for the purpose of formalizing and maintaining employment relationships with employees or contractual relationships with suppliers.

The personal data that may be processed includes, but is not limited to: name, address, phone numbers, email addresses, date of birth, gender, parentage, marital status, place of birth, nationality, civil and tax identification, passport, résumé, profession, academic qualifications, and other data strictly necessary depending on the nature of the relationship, with proper notice regarding the processing to be carried out.

Personal data will be processed only for the duration of the relationship with employees, suppliers, customers, and partners. Once such relationships are terminated, the data will be duly deleted. The consent of data subjects must be expressly given by signing a Data Collection Consent Form.

Additionally, data subjects have the right to exercise their rights regarding their personal data at any time. The Carmelo Fior Companies undertake to carry out the necessary procedures to respond to such requests promptly and within a reasonable timeframe, except when the data is required to comply with legal, contractual, and/or regulatory obligations.

VIII- CONDUCT MONITORING

Individuals subject to this Code are responsible for understanding its content and the values that guide it.

This Code is a dynamic instrument and encourages the active participation of all. Suggestions for improvement, questions, or constructive feedback may be directed to the Compliance Department, the competent entity responsible for ensuring adherence to this Code, promoting its dissemination, and providing the necessary training for its effective implementation.

IX- ETHICS & COMPLIANCE REPORTING CHANNEL

The Ethics & Compliance Department is responsible for implementing and continuously improving the civil and criminal risk prevention model of the Carmelo Fior Companies.

To fulfill this responsibility, the Ethics & Compliance Department shall prepare and maintain an up-to-date civil and criminal risk map, proposing the measures and controls considered necessary to strengthen the risk prevention framework.

Any individual, whether internal or external to the Carmelo Fior Companies, may report suspected conduct violating this Code through the Ethics & Compliance Reporting Channel.

In order to monitor the operation and effectiveness of the compliance program, the Ethics & Compliance Department has full autonomy to initiate and conduct investigations into potential violations.

All directors and employees of the Carmelo Fior Companies will be duly trained on the correct use of the Ethics & Compliance Reporting Channel, and have a duty to report unethical or unlawful behavior, as well as any irregularities or instances of non-compliance of which they become aware.

In case where there are signs of irregularities, an internal audit will be conducted to investigate the occurrence, using all means permitted under applicable federal, state, and local laws.

X- APPLICABLE SANCTIONS

PENALTIES

The Carmelo Fior Companies shall consistently refer to this Code to ensure its full observance and shall seek appropriate guidance whenever necessary.

Each employee, shareholder, partner, and director is individually responsible for complying with all provisions of this Code and, when in doubt, must consult the Organizational Development, Legal, or Compliance Department.

It is important to highlight that the responsibility for ensuring proper compliance with this Code and for upholding the highest standards of integrity rests with each individual and cannot be delegated to third parties.

In situations of uncertainty, employees, shareholders, partners, and directors must be guided by the fundamental principles outlined in the introduction to this Code.

Any failure to comply with the terms of this Code may result in disciplinary measures, including termination of employment, suspension, or restriction of access to the Company's facilities. Where applicable, legal action may be taken, including criminal sanctions.

The Carmelo Fior Companies will adopt the legal or disciplinary measures, as appropriate, in accordance with applicable legislation, to prevent violations of this Code of Ethics.

Improper conduct subject to sanctions shall apply not only to those who directly violate the Code, but also to those who, by action or omission, tolerate such conduct or are aware of such violations and fail to take prompt corrective action.

XI- VALIDITY

This revised Code of Ethics and Conduct shall come into effect on January 29, 2025, on the specific date of its approval by the Board of Directors of Carmelo Fior Companies, and shall remain in effect until the Board of Directors approves its update, revision or revocation.

XII- COMMUNICATION CHANNELS

All professionals associated with the Carmelo Fior Companies have the following options available to report possible violations of this Code of Ethics and Conduct, with full assurance of confidentiality:

- Direct contact with the immediate supervisor
- Organizational Development Department
- Human Resources Department
- Ethics & Compliance Reporting Channel

The Carmelo Fior Companies will ensure the confidentiality and secrecy of reports and the identity of reporting parties.

Clients and the general public may also submit reports through the Ethics & Compliance Reporting Channel, with full confidentiality of all information ensured.

Regarding the Carmelo Fior Companies decisions on violations of this Code , a request for reconsideration may be submitted in writing by the interested party to the company through the Organizational Development Department.

The request will be evaluated in coordination with the Board of Directors, which shall issue a final decision on the matter.

In situations where employees, visitors, or service providers are victims of racism, moral harassment, or sexual harassment within the company, they must immediately report the incident to the Ethics & Compliance Reporting Channel.

Visit our website: www.carmelofior.com.br

Ethics and Compliance Reporting Channel: <https://www.carmelofior.com.br/ouvidoria>

STATEMENT OF COMMITMENT

I hereby declare that I have received, read, and understood the Code of Ethics and Conduct of the Carmelo Fior Companies, and I commit to comply with all ethical standards and rules of conduct established herein.

____ / ____ / ____

Date

Signature
Name: