



GRUPO

VAMOS[®]

CODE OF CONDUCT

Version February 2024





DEAR SIR/MADAM:

It is with great satisfaction that we present the Code of Conduct for GRUPO VAMOS and our associated companies.

Consisting of a set of guidelines that reflect the Company's values (Customer, People, Simplicity, Owner's Attitude, Sustainability and Profit) and the commitments undertaken with the laws applicable to the business. Our Code describes our daily guidelines and values that guide our way of being and doing business and that must be followed by all of our employees, third parties, business consultants and customers.

GRUPO VAMOS's Code of Conduct, together with our Values Guide and the Company's guidelines, defines what is essential for us to act in an integral, ethical, and transparent manner, in compliance with the legislation in force and the Company's policies, ensuring that any action contrary to what is described in this document is contrary to the values and objectives of GRUPO VAMOS, and in this case will be dealt with appropriately.

Therefore, we must be fully committed to complying with this Code and its disclosure to all customers related to our business. We believe that the guidelines described only become a culture and a habit if they are put into practice through attitudes and examples.

I remain at your disposal. Thank you very much.

Esteban Cordero

CEO

Any doubts about this Code must be clarified with the Company's Internal Control, Risk, and Compliance Department, through the communication channels mentioned here.

Best regards and Protection!



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2. GRUPO VAMOS VALUES



CUSTOMER

It is the reason for our business existence.

We listen to our customers, to understand and meet their needs.

We are always looking for opportunities to add value and growth for our clients, and our better relationships at each moment are those that is the best way to retain customers and continuously generate new business.



PEOPLE

That's what differentiates us!

Our people enable us to achieve our goals.

It is through our people that we live our values and deliver the best services to build customer loyalty and therefore grow. When businesses grow, our people grow too.



SIMPLICITY

As simple as to agree!

An uncomplicated way of being and acting.



OWNERS' ATTITUDE

Will you enter and for me, contribute in this way?

We do business with light and a vision of the whole. We are always willing to improve, doing more with less.

We work with responsibility, commitment, and total transparency.



SUSTAINABILITY

Every attitude counts!

Environmentally viable, ecologically sound and socially fair attitudes.



PROFIT

As a result of all!

It is essential for the sustainable growth and development of our business and our people, and for the strengthening and maintaining of our business relationships with our customers.

3. NON-NEGOTIABLE

One of Google's fundamental objectives is to select, retain, and develop people who are in line with our Values and Vision and who share experiences with Google's fundamental framework (principles and guidelines) that are described in this document's full set of terms.

Prevent and correct UNACCEPTABLE behavior by being vigilant and proactive.

Therefore:

1. DO NOT DISCRIMINATE:

- Practice any type of discrimination such as race, color, age, religion, sexual orientation, sexual orientation, gender, gender identity, gender expression or people with disabilities.
- Treat with disrespect and/or harm someone due to differences in beliefs, ideas, and thoughts.

2. DO NOT HARASS INDIVIDUALS AND/OR TEAMS:

- Treatment of any nature or disrespectful treatment towards anyone, including employees, customers, suppliers, business partners, using threats, verbal and physical violence, isolation, teasing.
- Bullying or using people in the work environment or because of it demanding sexual and romantic favors from them.

3. DO NOT DISRESPECT THE COMPANY'S RULES OF CONDUCT:

- Failure to comply with the product guidelines issued by the Company, mainly those set out in our Code of Conduct and Corporate Policies and Sustainability Policy.
- In any way cause financial and image losses for Google through our customers, suppliers, and subcontractors, including through abusing improper advantages, such as transparency or the strategic alignment of information, manipulation of interests, and accountability. It travels from vendors or partners.

4. DO NOT COMMIT ACTS OF PUBLIC AND/OR PRIVATE CORRUPTION:

- Offering, promising or accepting improper advantages (bribe, money, goods, gifts, to benefit ourselves or third party, to obtain or retain business, directed by the Public sector (public officials, politicians, and similarly) or to the Private sector (big business, industry or industry).
- Follow the Company's Anti-Corruption Policies.

5. DO NOT KEEP CONFLICT RELATIONSHIPS:

- Taking advantage of, romantic or affinity relationships with employees and third parties or other public officials to obtain improper advantages for the detriment of the Company.
- Failure to notify and/or update the Internal Controls, Risk and Compliance Department of the existence of a conflict of interest.

6. DO NOT VIOLATE HUMAN RIGHTS:

- Use practices or engage in child labor, slavery, and in any other conduct that may be detrimental to the dignity of any individual.

4. CODE OF CONDUCT



TO WHOM DOES THE CODE APPLY

This Code applies to DRPO WASTE S&P and all its Controlled and Affiliated Companies and consultant members, subject to their respective agreements, hereinafter referred to as DRPO WASTE Companies or Company. Consequently, its application extends to its directors, managers, employees, interns, and business, as well as service providers, suppliers, business partners, consultants, and third parties in general. DRPO WASTE values ethics in all its relationships and therefore with companies, third parties, customers, and employees who understand its way of doing business and are committed to observing the highest standards of ethics and integrity.

The guidelines contained in this document are based on the laws applicable to the business sector, to the activities and to the relationships established by DRPO WASTE, and in particular on the following:

- Brazilian Anti-Corruption Law (Law 12,846/13) and Decree 7,170/2010;
- Brazilian Law Against Obscenity in Public Office (Law No. 5,209/1962);
- Brazilian Money Laundering Law (Law 9,613/1998), amended by Law 12,850/12;
- Brazilian Competition Law (Law 12,526/12);
- Brazil Penal Code (Law 2,848/60);
- Consolidation of Labor Laws (Decree-Law 464/1932);
- The Brazilian Statute of Children and Adolescents (Law No. 8,069/90);
- Brazilian Law on Bidding (Law 8,666/93, Law 12,303/2010, Law 12,823/2013 among others);
- Brazilian Consumer Code (Law 8,078/90).

TRANSPARÊNCIA

INTEGRAÇÃO

OBJETIVIDADE

EFICIÊNCIA

RESPEITO

COMUNICAÇÃO

PROFUNDIDADE

CULTURA

ÉTICA

CONSCIENTIZAÇÃO

RESPONSIBILITIES

TRANSPARÊNCIA

INTEGRAÇÃO

INOVAÇÃO

COMUNICAÇÃO

SIMPLICIDADE

PROFUNDIDADE

ÉTICA

CONSCIENTIZAÇÃO



VAMOS

5. GENERAL GUIDELINES



GRUPO VIALSA understands that the principles described below must be interpreted strictly into the provisions and activities of all areas and units of the Company without exception, as they represent the basis of compliance in the corporate environment and enable the dissemination of this ethical culture in all areas and throughout the State of Ecuador. The Company's guidelines are:

5.1 COMPLIANCE WITH LAWS AND REGULATIONS

Compliance with the laws and regulations applicable to GRUPO VIALSA's activities is essential to the success and continuity of the business. All employees and third parties in general are expected to know and fully comply with all laws, regulations, ordinances and policies applicable to the Company's business, to adopt the highest ethical standards and to refrain from any action that could result in the Company being penalized.

5.2 HUMAN RIGHTS

Respect for human rights must be guaranteed to all individuals who interact with GRUPO VIALSA, regardless of sex, age, sexual orientation, nationality, nationality, ethnicity, language, religion, political beliefs, disability or any other characteristic. GRUPO VIALSA prohibits any form of discrimination or harassment

as well as any behavior that could be harmful to the dignity of any person.

5.3 EMPLOYMENT RELATIONSHIP

1. Core Labor

GRUPO VIALSA does not tolerate any form of discrimination against any individual, directly or indirectly, related to this type of relation.

2. Compulsory or Forced Labor

Compulsory or Forced Labor. GRUPO VIALSA does not tolerate forced labor and prohibits any non-compliance with this position within the Company or any indirect handling of this type of labor, given its legal prohibition, as well as those caused by the application of this Code in identical areas.

3. Moral Harassment, Sexual Harassment, and Characterization Practices

GRUPO VIALSA prohibits any type of discrimination (for example, but not limited to, race, skin pigmentation, social class, gender, sexual orientation, political beliefs, religion or people with disabilities). Policy aims at discouraging and punishing employees who do not tolerate. GRUPO VIALSA prohibits any type of harassment, exploitation, abuse, or violence against physical and mental integrity.

These include the examples:

- Pressuring employees to perform personal services for the benefit of any other employee;
- Harassment sexually harassing employees and their parties;
- Discriminate employees and their parties in relation to association with unions, religion, and society, and political parties;
- Illegally, create barriers or facilities, paying or paying any employee, third party or person who is not Company personnel or in an outside area while working on behalf of the Company;
- Retaining available goods or demanding for business purposes for company "in any way";
- The doing in any way or for any purpose;
- Discouraging or able to employees against their will or to establishing anti-unionary behavior;
- Prevent benefits or loss of employees without giving benefits.

8. Promotion and Defense of Equality and Labor Rights

At the company's core is UNICEF's commitment to fundamental principles. Therefore, the Company demands the strictest anti-discrimination treatment among its employees and its relationships with its customers, suppliers, service providers, and third parties. UNICEF (UNICEF) implements tools that promote equality and the well-being of its employees, offering professional qualification courses, training and development, and the same opportunities (directed to the General public). The ability, which aims to promote health,

and being, quality of life and personal and professional satisfaction of all employees without exceptions.

The Company has access available to people with special needs and is constantly working to improve its infrastructure and provide resources to help those people enter and remain in its activities.

We are committed to complying with labor laws and agreements, agreements, guaranteeing freedom of association and strikes, and providing decent wages based on local market assessments.





2. EMPLOYEE BEHAVIOR

GMPC shall require its employees to enjoy the work entrusted to them with the greatest precision and order at the workplace and in all those acts are part of their daily life. This attitude is an affirmation of the company's values and should translate in the lives of its employees.

In addition to the basic attitude recommendations and the other guidelines set forth in this Code on such specific matter it is important to highlight examples of acts affecting employees and their families that provide evidence of the Company's premises, namely:

- Taking products and/or services on the company's premises, including, *inter alia*, those:
- Using vehicles belonging to the Company premises and during working hours, and working in an alcohol state due to the use of these substances;
- Carrying and using weapons of any kind on the Company's premises;
- Using cell phones, tablets, handheld and/or desktop computers to access photos, videos, videos, documents, social networks, websites and/or applications that are not directly related to the employment agreement during the working. Cell phones, as a tool for working, must be used with courtesy.

areas and preferably in company cars.

- Using Company-owned vehicles for personal purposes without the prior authorization of the executive officer responsible for the department;
- Using the Company's assets and property in a disrespectful or humiliating manner;
- Using Company's computers to post personal pictures and/or social media;
- Disclosing any Company information to nonemployees, except that which is already made public. The Company is also concerned with the behavior of its employees in the external environment as far as carries the Company's image in all further actions. The following are important points that employees should pay attention to:

2.1. Image

GMPC shall guarantee the right to freedom of expression to its employees, under the same guarantee by the Federal Constitution and does not support any form of restriction of this right.

It's obvious that, according to Institutional Investor Guidelines, the right goes hand in hand with everyone's responsibility for the way they represent themselves and the way they behave at work and outside.

It is important to emphasize that even in the external environment the employees' image is associated with that of the Company therefore, although the right to freedom of expression is guaranteed, employees must adopt a righteous and respectful attitude inside and outside the Company at all times in any environment, whether virtual or not. There are some recommendations on how to behave in different situations to avoid unnecessary and damaging exposure to the company:

- Don't behave when conducting professional or company related business in public places and interpersonal events;
- Do not conduct private business in environments that are they should be for company's public and customer service;
- Do not publish images of other employees in any media without their prior consent;
- Avoid the use of the badge and/or the company uniform outside of working hours in an external environment that is negatively associated with the image and trust of the Company;
- When expressing personal opinions, explicitly state that you do not represent OPAO S.A. S.A.

3. Use of Uniforms, Badge, and Safety Equipment

OPAO S.A. provides uniforms and badges to its employees, which must be used for identification and access to the Company's premises. The following are among them the requirements for such use and legal areas, as the policies that make up the management and level of service efforts.

Regarding the use of uniforms, the employee is responsible for:

- Use appropriately, only for the purpose for which it is intended;
- Be responsible for the care and maintenance of the uniforms and shall not alter or modify the shape, form or appearance of the uniform;
- Notify the Company of any changes that make it unsuitable for use;
- Follow the policies for proper and appropriate use.

When required for the position and in accordance with current legislation, OPAO S.A. S.A. and/or its companies will also provide PPE (Personal Protective Equipment), the use of which is also mandatory and the same should follow all applicable laws.

Each employee is expected to be aware of the importance of the consequences of his or her behavior, whether in the workplace, in the external environment, or off-duty hours.





03 ANTI-CORRUPTION

The challenge for the company is to control the performance of all its employees and to supervise subcontractors, considering the different segments of activity in the national and international markets. Continuous guidance, training and monitoring are made used by the Company to elaborate that the business conducts any practice of corruption falling offing improper advantages, whether through violation of the Company's policies, in addition to ensuring ethical aspects in all relationships and activities, whether private or public.

GRUPA WIGILIA regulates any act or omission that involves or suggests corruption practices through, including that its values are not intended to establish guidelines for specific occasions, but rather a comprehensive culture to be experienced and applied daily. Therefore, GRUPA WIGILIA assumes the responsibility of creating a healthy anti-corruption culture at each of its structures, through periodic risk assessment, audits, training, encouraging continuous improvement of its employees, promoting a reporting channel, investigating, and punishing those involved.

In general, offering or providing advantages, gifts, or amounts to obtain or retain business, whether or not related to GRUPA WIGILIA, are strictly prohibited practices. Group employees must be aware of and comply with the Company's Policies on Freedom,

GRU, Environment and Hospitality, Interaction with the Government and Officials and Sponsorships. GRUPA WIGILIA also promotes a "trust aligned" and is committed to disseminating its values and values, including actions related to education, their profile, providing tools that enable everyone to make informed decisions.

The Company does not accept the abuse or indirect involvement of its employees, third parties, business partners, consultants and customers in harmful acts, practices and schemes that threaten industry norms, trust or foreign public administration and related to corruption or use an attack on public property. The Company's activities are guided according to legal norms and respect for ethical and moral prescriptions.

GRUPA WIGILIA aware of the risk of its values, their conduct its employees to act in accordance with the laws that deal with corruption, making use of GRUPA WIGILIA (Anti-Corruption Law), in their various relationships and activities.

Therefore, in agreement with the Public Service, its management:

- Not to give full or misleading promises and not promote, directly or indirectly, personal interests or those of DISAFID/IDAFID that lead to the opening of bidding processes or the award of public contracts;
- Report any type of personal benefit outside that of the Company's Corporation, except when supported by legal regulations;
- Expressly declare that you do not represent the Company when expressing personal opinions;
- Avoid referring to the opinions or statements of government officials and refrain from making comments of a political nature unless the representative is duly authorized and qualified by the Company;
- Collaborate with authorities in investigations and other procedures involving the Company and third parties;
- Give or facilitate the disclosure or transmission of any document or information from any governmental authority;
- Decline support for specified parties or candidates in national DISAFID/IDAFID, or company political propaganda or the promotion of the company during working hours or by means of the property;
- It is prohibited to offer promises, give or solicit directly or indirectly, written or other improper advantages or favors, create a contract/business agreement or any other improper advantage (monopoly or favor the public, directly or indirectly);
- All Company employees under direct or indirect management are responsible upon any violation or suspected violation of these guidelines or any other legal liability occurring inside or outside the Company premises and within the scope of its business.

Examples of practices that are strictly prohibited by the Company in order to eliminate corruption include the following:

- Refraining from the competitive nature of any bidding process (by adjustment, contribution or any other advantage);
- Favour or give preferential treatment to competitors and third parties who are competing in the same bidding process;
- Request advantages of any nature for personal benefit from DISAFID/IDAFID or third parties;



6. INTERNAL ENVIRONMENT



6.1 INTERNAL RELATIONSHIP

The dynamics of GRPO (GRPOs) work is based on respect for values and on the generation of a dialogue that will be able to define the company's values and vision.

Each employee makes a difference in the work developed at GRPO (GRPOs), and, regardless of their theoretical position, must be responsible for the quality they perform in their daily activity and behavior, and to hold themselves for their performance. In this sense, GRPO (GRPOs) is committed to the development of its employees so that they feel motivated and motivated, achieving goals that contribute to the growth of the company. Internal conditions are evaluated and their risks assessed to ensure they meet the requirements of the project, considering that behavioral change. Decisions based on projects, benefits or privileges of any nature will not be accepted. Ethics has relation to the personal and a value to be preserved in business, work, and labor relations. GRPO (GRPOs) all make every effort to create a healthy environment that respects its interests, employees, and a culture of integrity and compliance.

activities consider the health and safety standards established for each operation as a result of health and protection training in order to ensure a safe and healthy working environment. GRPO (GRPOs) is responsible for educating and training its employees and informing them of the risks that they

- Research comply with national and international standards, applicable legislation and other health and safety requirements, procedures and practices applicable to activities and services;
- Identify sources for work environment, identifying possible safety and health risk situations and immediately notify the responsible department.

Managers should lead by example and promote awareness of these responsibilities among employees and their partners attached to the Company's business units.

These rules are also the basis of GRPO (GRPOs) relationship with all parties with whom it does business, directly or indirectly, including suppliers, communities, investors, government and society in general, with which communication will always be transparent and transparent.

6.2 TRANSPARENCIA E RISCO

Safety and health issues are a major focus for GRPO (GRPOs). Therefore, business is conducted in accordance with the laws and regulations applicable to each of these issues. Employees, suppliers, or service providers are not allowed to perform their

6.3 CONFLICT OF INTEREST

CEPSI (SIC) will not accept any activities and/or situations that could jeopardize the integrity of its values, principles and mission adopted by the Company or that constitute exposures about the integrity of its activities of the Group/Company.

The regulations are relevant to the facts and circumstances of each individual case.

1. Hiring, Work and/or Affinity Relationship

- There is no restriction on the admission of relatives or persons having a romantic relationship with an employee of the Company when the candidate does not intend to occupy a position that reflects hierarchical subordination to the employee, which could suggest influence over the terms or conditions of the employment relationship.
- It is not permitted to influence the area responsible for the employment and selection process to engage individuals with whom you have a family or romantic relationship without complying with the rules selection process and other Company rules.
- Conditions who are related to or romantically involved with an employee of the Company will be evaluated without preference and in an equal basis with other internal and external candidates.
- The existence of a family and/or romantic relationship between employees must be immediately reported to the appropriate manager and to Internal Control, Risk and Compliance Department.

2. Employment Agreement

- General work that affects an employee working hours is not permitted.
- To perform outside work for competitors is any of the Company's business areas and/or to transfer the Company's knowledge and technologies to third parties is not permitted.

3. Business Relations with Stakeholders

- To solicit offers or accept any kind of any kind using the Company's name, position, or location to obtain benefits for oneself or others (private sector or Public, Life, Entertainment and Hospitality) is not permitted.
- To receive commissions or benefits of any nature from customers and any third party for maintaining a relationship with the Company is not permitted.
- To receive contracts with suppliers or service providers with whom they have a family relationship or with whom they have had an employment relationship in the past is not permitted.
- To use of any privileged information for their business or operations, for own's own benefit or that of third parties is not permitted.
- Employees must disclose to their immediate superior and the Internal Control, Risk and Compliance Department the existence of professional family or romantic relationships with customers, service providers, government officials, customers, or competitors of the Company.

- The employee must inform their immediate manager and the Internal Control, Risk and Compliance Department of their membership interest, regardless of the degree, the subject (including a subsidiary, is a company that is contracted to supply or provide services to SHAIPI S.A.S.), and competition, until this communication meets the place at the time of the purchase process, under penalty of nullity with the consequent termination of the contract signed without any cost to SHAIPI S.A.S.

8. Use and Preservation of Company Assets and Services

- The use of the Company's goods or services for personal or private purposes is not permitted, except when authorized by the responsible function/area.
- Managers are not permitted to use the work of other employees by using their hierarchical position to obtain personal favors, either during or after working hours.

9. Insider Relations

- Partners and sub operators of SHAIPI S.A.S. (all classes must comply with SHAIPI S.A.S. Securities Trading Policy, which complies with the regulations of the Mexican Securities and Exchange Commission - CVM. The prohibition regarding its partners and sub operators is to obtain personally or through intermediaries from the Investor Relations Department Private information, contact the Company's Investor Relations Department.



9.1 INFORMATION INTEGRITY (9)

All information received by SHAIPI S.A.S., regardless of origin, is of great importance for the Company, therefore the maintenance of data integrity, accuracy, and security. The company receives information from sources included in the business, whether it is from the employees themselves at the time the employment agreement is contracted, or from customers, and sometimes this information is confidential.

SHAIPI S.A.S. operates efforts to provide the best and most effective means of information security, taking transparency to all regulations and agreements awarded by the company in this regard, the Company and its employees must adhere to the basic principles of good faith and confidentiality. Therefore:

Employees are responsible for:

- Complying with all rules for protecting the Company's confidential information.
- Keeping confidential all internal information, that is, information that is not in the public domain or that is not intended to be public. SHAIPI S.A.S. reserves, including documents, recordings, images and any type of material, whether digital or not.

- Not misquoting or using information about IGAPO (GAPO) business, or its customers, suppliers, and service providers that may influence business for personal benefit or cause genuine harm to business partners;
- Disclosing strategic information only to people who need to know such information to perform their work at IGAPO (GAPO), with the prior authorization of their immediate supervisor;
- Not disclosing or writing with internal information in public areas where conversations may be overheard or data confidentially may be compromised;
- Reporting IGAPO (GAPO) own intellectual property and that of third parties (other, for reference reasons, are to IGAPO (GAPO) processes, always reporting office and the applicable legislation. All data, information, materials and intellectual developed internally as a result of the employment relationship, are the property of IGAPO (GAPO) and can be its confidential use);
- The ability to follow the process with description contrary to the Company's Corporate Information Security Policy or that damaging current or target content;

- Using the e-mail in a reasonably clear and objective manner, without using inappropriate language;
- Not providing or using passwords from third parties, including other employees, to access systems or computers;
- Effectively complying with the guidelines set out in the Corporate Information Security Policy;

• The Company is responsible for:

- Ensuring information security, employee protection, and business safeguarding;
- For this purpose, the Company may use precautionary mechanisms such as telephone records, security cameras, control of the use of electronic mail, audits, among others, while respecting the legal limits of good faith and property rights;
- Addressing the risks associated with information assets by taking steps to increase employee awareness of the contents of the Corporate Information Security Policy, including specific training and audits.





OLD DONATIONS AND SPENDING

Donations and sponsorship activities must be conducted as they are in order to comply with current legislation and the Company's Corporate Governance and Sponsorship Policy and they must not be used for any other purpose intended by employees or other interested parties.

The purpose for donations and sponsorship will be kept confidential, as such and it is important it is important to emphasize, although it is already one of the points set forth in the specific policy on the subject that the Company does not allow donations for political parties and does not sponsor projects of a political nature or discriminatory nature of any kind.

OLD FINANCE, GIFTS, ENTERTAINMENT AND HOSPITALITY

Regulations will regulate, service providers, business consultants, entitled parties must not be influenced by the receipt, offer or promise of any type of advantage, even if potential or apparent. Nothing, although by employees or other third parties acting on behalf of the Company to influence customers and potential customers, whether in the private or public sector, are prohibited. The advantage and value of the subject must be communicated to the Company in

Corporate Gift, Present, Entertainment and Hospitality Policy, specially developed for this purpose. This document is intended to assist in the decision-making process and reflect the Company's understanding and guidelines on the subject.

However, the above definition applies to the party to whom anything must not be received, distribution, gifts, entertainment, or hospitality that results in the Corporate Practice, Gift, Entertainment, and Hospitality Policy.

7. EXTERNAL ENVIRONMENT

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GRUPO

7.1 CUSTOMER RELATIONS

Customer satisfaction is the foundation of GRUPO VAMOS' customer-oriented business relationship. Therefore, it is a fundamental principle of the company's business to serve the customer with an emphasis on quality, safety, productivity, innovation, and harmony, with social and environmental responsibility, in full compliance with applicable laws and regulations for each product.

Our services must provide the best satisfaction for our customers, and also attract the customers of those who contract with us. Therefore:

- Customers must be served with courtesy and efficiency, offering them quality, clear, accurate, and transparent information;
- Customer service must be courteous and efficient, with information that is clear, accurate and transparent and offers the expected handling;
- Expenses with clients are acceptable as long as they are (or should be) handled in accordance with the relevant policy and do not cause embarrassment or be a cause for compensation;
- We must follow our customers' instructions regarding procedures with them with excellent product/customer service;

- Secret sales contribute to the customer that are suitable for support customer service.

7.2 RELATIONSHIP WITH STAKEHOLDERS

- GRUPO VAMOS adheres to separate governance practices. This means that the company's relationship with its internal and external stakeholders and the business information to the market are based on equity, transparency, and confidentiality.
- The communication and disclosure of information within other firms of our entity to shareholders is carried out by the Investor Relations Department ... B.
- Outside internal controls of a corporate and governance system are performed as a reliable business in addition to proper GRUPO VAMOS' own controls. In this regard, the risk of our business are continuously monitored, management and internal procedures are monitored, and strategies are designed.
- Our financial statements are prepared in accordance with generally accepted accounting principles and regulatory documents and are subject to periodic external audits.

7.3 RELATIONSHIPS WITH THE UNION

GRUPO VIALSA recognizes the legitimacy of unions and respects the freedom of employees to join any legitimate organization that complies with the laws of legislation.

In this regard, the company is committed to creating relations that benefit the parties to the employment relationship through dialogue in all situations and to allowing union representatives to remain in the company premises open, prior and formal consultation from the Company.

7.4 RELATIONSHIPS WITH SUPPLIERS, SERVICE PROVIDERS, PARTNERS, AND BUSINESS CONSULTANTS

Relationships with suppliers, service providers, partners and business consultants must always be formalized, based on the principles of fair enterprise and fair competition, and considering innovation and quality in contracting.



GRUPO VIALSA issues its contracts with third parties on high standards of integrity and ethics, transparency, sustainability, making it clear that the company requires compliance with applicable laws and its internal policies.

GRUPO VIALSA respects its suppliers, service providers, partners, and business consultants that it follows the union leader to maintain and perpetuate its partnership with the Company.

- Avoided corruption.
- Respect the rights of employees.
- Encourage them to work freely and provide access and information from stakeholders, management, or any form of abuse.
- Treat their employees fairly and honestly, including respecting salaries, working hours and benefits.
- Respect human rights and provide information based on temporary labor.
- Ensure that children/teen is not used in any operation (prohibiting/limiting or "aggravated" in accordance with current legislation).
- Take responsibility for the health and safety of their employees.
- Respect the value of work and sustainability. GRUPO VIALSA respects freedom, gifts, entertainment and hospitality.
- Notify GRUPO VIALSA other branch operations of violations of the Code of Conduct or other illegal act discovered by the Company/branches externally during the provision of contracted services using the appropriate channel (see the form "Whistle-blowing" document).

- Communicate the abilities or performance of equipment/supplies to fulfill a contract maintained with the Company, and the possibility of subcontracting such business previously agreed between the parties under penalty of nullity of the agreement;
- Act in accordance with applicable local and international standards relating to health, safety, and environmental issues, as well as other legislation applicable to the supplier's activity;
- Comply with the standards and procedures defined and instructed by OHSAS 18000.

Legal contracts, acts harmful to the Government, and behavior prohibited by Company's policies are unacceptable and subject to appropriate legal action. These acts cannot be appropriate behavior and be excluded from our list of suppliers, service providers, business partners, consultants and affiliates for the issues they cause under the terms of the agreement and for not OHSAS 18000 activities. Its employees against willfully act when they are related in any way either for employee misconduct or influence the contracting management of the awarded agreement. The list must be communicated to the Company at the time of agreement.

Suppliers, service providers, partners and consultants maintain line with the commitments made by OHSAS 18000 to avoid conduct actions that minimize the impact on the environment and must conduct their business and, above all, the performance of the agreements entered into with OHSAS 18000, in compliance with current environmental legislation at Federal, state, and municipal levels.





T.6 RELATIONSHIPS WITH THE PUBLIC SECTOR

One of GSK's ethical values is its commitment to compliance laws, especially anti-corruption laws and to cooperate with Government agencies whenever necessary. Such relations include training, communication, and awareness of all its employees, in addition to providing guidance to its suppliers, service providers, partners, and business consultants.

Furthermore, GSK's ethical statements state that the Public Sector encompasses not only state-owned and controlled entities but in general all Publicly Owned Persons (POPs) that facilities and companies controlled by them. GSK's ethical Code, "Compliance Policy" includes a set of policies that the Company considers essential to the effective fight against corruption. Among them the "Policy of Interaction with the Public Sector".

In terms of relations with the government, it is good to mention that the risk of corrupt practices. For this reason, all practices contained in this chapter dealing with "Anti-Corruption" of this Code must be applicable to this target.

T.6 RELATIONSHIPS WITH COMPETITORS

A healthy competitive environment benefits not only customers, consumers, but also the market. GSK's ethical statements emphasize:

For this reason, the Company promotes free competition and free enterprise and rejects any action that violates these principles.

There is no place for the Company to engage in acts that harm its reputation or affect the reputation, interests or damage of free competition and free enterprise; the destruction of the relevant market for goods or services, the arbitrary increase of profits, the abusive exercise of a dominant position, the practice of tied sales in relations with consumers, the manipulation of distribution channels and the adulteration of the regular formation of economic freedom, any practice of unfair competition and unfair trade is not accepted and/or is GSK's firm line for the behavior of GSK employees must be completely valid.

Furthermore, as supplier competitors in addition to the discrimination and quality in the execution of our contract.

In case of the above, it is expressly prohibited:

- Exchange sensitive and/or confidential commercial information, especially about prices, adjustments, discounts, margins, costs, customers, sales volumes, and commercial strategy with competitors;

- Disclose participation, preferences, and goals in any type of public or private competition;
- Disclose participation and goals in commercial fundraising programs;
- Practice that selling their offerings promotes services to the intended consumer subjects the acquisition of another product or service;
- Share funding, resources, supplies, goods of value, etc.

3.7 MEDIA RELATIONS

We recognize that the media plays an important role in the security and disclosure of sensitive information and have sponsored the program. (GAPPS) (GAPPS) recognizes the needs of the media, in all its formats. Consequently, individuals have the right to report and the need to work honestly before disclosing any information, given the responsibility that media organizations have for their conduct.

Regarding the handling of information by (GAPPS) (GAPPS), it is essential to work with confidence and precision. Therefore, only certain employees are authorized to speak on behalf of (GAPPS) (GAPPS), and provide statements in any form of media. If the employee is not properly authorized by the Executive Director/Supervisor for Media Department, he/she must first consult the Corporate Communications Department or the Investor Relations Department to receive the appropriate guidance.

(GAPPS) (GAPPS) is not responsible for content published by third parties on social media. Any misleading, inaccurate, or otherwise false information (GAPPS) (GAPPS) the right of response, allowing them to clarify and remove or the content available to the possibility of violating other legal and/or contractual measures applicable to the case.





2.1 RELATIONSHIPS WITH THE ENVIRONMENT

GRUPO VIALI believes that it is a priority to manage and minimize the impact on the environment through responsible action and commitment. Therefore, the Company is committed to sustainable development in all its lines of business, by taking feasible measures to effectively reduce the impact of its activities, by identifying and evaluating environmental impacts and its non-compliance with applicable laws, and by entering contracts and agreements with other companies in this context. Here are some actions:

- Contribute to the conservation and more efficient use of natural resources used in all GRUPO VIALI operations.
- Reduce waste generation effectively, produce and commit to proper disposal in accordance with GRUPO VIALI procedures and applicable laws.
- Immediately report the occurrence of any environmental issue to the Operations Manager and the Corporate HR Department so that the cause can be investigated and corrective and preventive measures initiated.

2.2 COMMUNITY RELATIONS

GRUPO VIALI, through its employees and the role that its activities, strategies and support projects that promote the social and economic development of the communities in which it operates. It also seeks to value the region in which it operates, prioritizing entrepreneurship and local labor in its employment practices, including generating:

(i) Specific training aimed at developing professional qualifications;

(ii) The social and economic development of the communities where GRUPO VIALI is present;

(iii) The development of new generations, supporting educational programs focused on providing literacy;

(iv) Fostering the idea team. Special attention is directed to the development of new generations, supporting educational programs focused on literacy and entrepreneurship. The Company's participation in projects, donations and sponsorships is carried out based on the Corporate Donations and Sponsorship Policy and applicable laws.

It also encourages our employees to participate in community activities and their engagement outside of work hours.

COMPROMISSO

COMPROMISSO

DETERMINAÇÃO

EFICIÊNCIA

COMPROMETIMENTO

COMPROMETIMENTO

COMPROMISSO

ÉTICA

CULTURA

COMPROMISSO

RESPECT

COMPROMISSO

COMPROMISSO

CREDIBILIDADE

COMPROMISSO

SIMPLICIDADE

COMPROMISSO

COMPROMISSO

COMPROMISSO



SEMPRE

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Q II. COMPLIANCE RESPONSIBILITIES AT GROUP LEVEL

GRUPO IBERDROLA assumes the responsibility of disseminating, publishing information and monitoring all its employees and third parties on how to act accordingly. The Group also sets expectations to lower-levels and appropriately in all circumstances in their day-to-day work, and therefore provides training and discusses the Company's policies and Code of Conduct. It also provides a guidance channel coordinated by the Internal Controls Risk and Compliance Department – the Transparency Line.

However, the individual responsibility of each person is comply with all Company policies and applicable laws (customer sector), including:

- 60. Investigation to report all irregular situations to the Reporting Channel, even if it is just a mere suspicion;
- 61. The obligation of the manager, as a leader, to ensure that the Company's guidelines are followed as example;
- 62. Investigation of senior management to act as example of ethical and compliance behavior and to monitor and support the adherence to the Compliance Program;
- 63. Investigation of third parties to comply with all GRUPO IBERDROLA policies and Code of Conduct.

As IBERDROLA and yourself, these questions DIFFERENTIATE:

- *Do I know guidelines to act with?*
- *Does this action violate any of the guidelines in the Code of Conduct and other GRUPO IBERDROLA policies?*
- *Does this action violate the applicable laws?*
- *Should the person myself if it were to report this action to a person I respect with my family?*
- *What would people think of this behavior about IBERDROLA?*

B. FAILURE TO COMPLY WITH THE CODE OF CONDUCT AND OTHER INTERNAL RULES

Failure to comply with the guidelines set forth in the Code of Conduct and other internal policies will result in the application of the disciplinary measures provided by law and reinforcing the provisions of the Disciplinary Measures Policy, including warning, suspension, and possible termination of employment for cause, regardless of the situation and, in addition to other relevant legal measures.

The consequences and knowledge of any fact that violates the provisions of this Code must be reported to one of the channels listed below and if there is no evidence and/or investigation is required:

- a) Reporting Channel;
- b) The Transparency Line (see item "Where to Communicate").

As reporting to any of the above channels will be subject to retaliation or punishment.



10. MEANS OF COMMUNICATION

10.1 Internal Control, Risk and Compliance Department and the Transparency

Students that are not described in this Code of Conduct, statute and official documents must be addressed with the Control, Internal Risk and Compliance Department.

In case of any doubts or suggestions for improvement regarding this Code / internal standards compliance, the interested party may contact the Internal Control, Risk and Compliance Department - ICR (Transparencia) and by calling 0800 306330 (outside hours but in Spanish) or visit our website www.vamos.es

The channel will be available to any employee, supplier, service provider, contractor, customer, journalist, interested parties.

The mission of the Internal Control, Risk and Compliance Department is to ensure compliance with laws, regulations, self-regulations, internal standards, and the regulatory ethical standards, and to provide guidance and assistance regarding the prevention of activities and behaviors that may cause this ethical standards. Its activities, employees, shareholders, suppliers, and society, thereby creating sustainable growth and continuous improvement of the business.





10.2 About the Reporting Channel

What is the Reporting Channel?

The Reporting Channel is a means of communication available for employees, third parties, service providers, and customers to report actions, omissions, irregularities, non-compliance, any fact that contradicts current legislation under the rules and conduct described in this Code and other policies and internal rules of the Company or

any other action that may cause damage to any ability of the Company, its employees, shareholders, and other interested parties.

For example, if irregularities that also affect reported non-compliance with laws, policies, and internal standards relating to the Company in general, any relevant information or those matters, among others. To facilitate the receipt and handling of the complaint, try to gather as much information as possible, such as names of the parties involved, acts, actions, files, photos, and other documents.

HOW DO I REPORT THIS VIOLATION?	Report Email: denuncia@brs.com.br It should be completed at https://brs.com.br/canal-de-denuncias
WILL THERE BE ANY CONSEQUENCE FOR ME, THE REPORTER?	No, under no way if the information is provided in good faith.
WHY REPORT THIS?	Because it is the right.
WHY IS REPORTING IMPORTANT?	Because it is the best way to ensure compliance with the company's policies.
HOW THE REPORT BEING HANDLED?	The information received will be processed in the system under the report, the person responsible for the report will be notified, if the report is not handled.
HOW LONG DOES THE REPORTING PROCESS TAKE?	It will be processed in the system under the report, the person responsible for the report will be notified, if the report is not handled.
WHAT HAPPENS AFTER I HAVE A REPORT?	The report will be processed in the system under the report, the person responsible for the report will be notified, if the report is not handled.
HOW IS THE REPORTING PROCESS HANDLED BY THE COMPANY?	The report will be processed in the system under the report, the person responsible for the report will be notified, if the report is not handled.
THE REPORTING PROCESS IS HANDLED BY THE COMPANY?	The report will be processed in the system under the report, the person responsible for the report will be notified, if the report is not handled.
WHAT HAPPENS AFTER I HAVE A REPORT?	The report will be processed in the system under the report, the person responsible for the report will be notified, if the report is not handled.

11. ETHICS AND COMPLIANCE COMMITTEE

The Ethics and Compliance Committee is a monitoring body whose purpose is to monitor compliance with the Code of Conduct, as well as ISEPC's internal policies and other internal standards in all matters involving violations of the Company's policies and/or with the aim of establishing evidence of compliance activities, mitigating risks and issues and complying with applicable laws as outlined in the Terms of Reference of the Committee.

The Committee is responsible for evaluating and judging violations of the Code of Conduct and other Company policies.

Committee members are elected by the Board of Directors and report to the Audit Committee.

AUDIT COMMITTEE

The Audit Committee of ISEPC/ISEPC is an advisory body to the Board of Directors of the Company with the purpose of supervising the quality and integrity of financial reporting, compliance with legal, statutory and regulatory standards, the adequacy of processes related to financial and risk management and the activities of internal and independent auditors, as defined in the Organizational Agreement.

The Audit Committee is responsible for receiving and addressing reports of possible violations of the Code of Conduct and other Company policies, recommending appropriate disciplinary action, and establishing preventive action plans.

The members of the Committee are selected by and report directly to the Board of Directors and are therefore independent of the Company's senior management in order to fulfill their role.



TRANSPARENCIA

PROFUNDIDADE

OBJETIVIDADE

EFICIÊNCIA

RESPOSTA

COMUNICACAO

PROFUNDIDADE

CULTURA

PROFUNDIDADE

TRANSPARENCIA

CREDIBILITY

TRANSPARENCIA

PROFUNDIDADE

INOVACAO

TRANSPARENCIA

SIMPLICIDADE

TRANSPARENCIA

PROFUNDIDADE

COMUNICACAO



- [illegible]

CONFLICT OF INTEREST QUESTIONNAIRE

Dear employees, we kindly ask you to complete the questionnaire below. If you have any doubts about the questions, ask the person responsible for delivering the Code of Conduct before submitting your answers.

1) Have you ever been called forward?

☐ Yes ☐ No

If Yes, specify:

Agency: _____ From: _____ Position: _____
Date: _____

2) Do you have a family, romantic or commercial relationship with any Call Forward?

☐ Yes ☐ No

If Yes, specify:

What is the relationship (family, romantic or commercial): _____
Degree of identity: _____ Name: _____
Agency, municipality, state, and position: _____

3) Do you have any other relationships listed?

A ☐ Family, romantic relationship with a family relationship with an employee of SIMPAR/SIMPAT?

Specify the degree of identity: _____ Name: _____
Position and group/company position: _____

B ☐ Commercial relationship with SIMPAR Group

Indicate the company's CNPJ (Federal Corporate Registration Number), a company of the SIMPAR Group with whom it maintains a commercial relationship: _____

C ☐ Commercial relationship with an employee of the SIMPAR Group

Indicate the name, position, and company of the SIMPAR Group where you work: _____

D ☐ Family, romantic, affinity, or commercial relationship with a supplier, service provider or competitor of the SIMPAR Group

Specify the degree of identity: _____ Name: _____
Position and group/company position: _____

E ☐ Relationship of professional writing for a fee or informal, available in the employment contract signed with the SIMPAR Group

F ☐ Indicate how any of the previous relationships

4) Do you own "shares" (participations) in administrative company?

☐ Yes ☐ No

If Yes, indicate your CNPJ, if you are a competitor of any company in the SIMPAR Group and if you provide services or supplies to any company in the SIMPAR Group: _____



TERM OF COMMITMENT AND RESPONSIBILITY

Regarding the Code of Conduct of VAMOS (VAMOS Ltd.) applicable to all Group Companies, I, as from any date to be consented and will, accept unconditionally the applicable Code of Conduct that:

- ☐ I have received a physical or digital copy of the VAMOS (VAMOS Ltd.) Code of Conduct and have been trained on its key points;
- ☐ I will make myself familiar with the full content of the Code and, if there are any doubts about its policies adopted by the Company, I will request without delay clarifying them by contacting the Internal Control, Risk and Compliance Department through the Transparency Line;
- ☐ I am obligated to report to the Reporting Channel all violations and irregularities of which I am aware;
- ☐ I will comply with the rules contained in this Code and that I undertake to follow them in all my professional activities and decisions, being aware of the disciplinary and other sanctions that may be imposed on me by law;
- ☐ I undertake to disclose, in the work environment, with the understanding that I will maintain as a result of the employment agreement, the instructions that I have received regarding the duty to comply with the Company's rules and the laws applicable to its business;
- ☐ All scenarios in the "Conflict of Interest" questionnaire (page 55 of this Code of Conduct) are true and that there is no conflict of interest between my personal life and the Company's business and the activities I will perform and/or have performed under the employment agreement;
- ☐ I do not hold any direct or indirect interest function, position or charge with the Government (public or in the Company), including consultative positions, and I am aware that the Company prohibits me from holding such position during the term of my employment.

Name: _____

Initial of Company's Register (CNPJ/Registration): _____ Date: _____

Signature: _____







GRUPO

VAMOS



Madrid: Plaza del Comercio, Puerta de Berriz, 1007 - 28014 Madrid - España (M29 - Plaza Puerta) 91 529 00 00 (ext. 200)
Barcelona: Carrer de la Diputació, 100 - 08015 Barcelona - España (R3 - Plaça de Catalunya) 91 529 00 00 (ext. 200)

vamos@vamos.es