

CODE OF CONDUCT AND ETHICS



RA
REALE
ASSESSORIA EMPRESARIAL

TABLE OF CONTENTS

- 05 Introduction
- 06 Relationship Between Company And Employees
- 13 Relationship With Third Parties
- 20 Relationship With The Public Sector And Sponsorship
- 21 Compliance with the code of conduct and ethics
- 25 Acknowledgement of receipt

DEAR EMPLOYEE

We are committed to **ethics, integrity and transparency** and have been working in **the paralegal field for over 20 years**.

Important achievements are the result of our way of acting, based on compliance with the laws and rules applicable to the business, guided by our **Mission, Vision and Values**.

This **Code of Conduct and Ethics** guides how we should interact with other people, conduct business, honor commitments and strive for excellence in everything we do.

It also shares values and reflects the commitment made by **REALE** through its employees, to **ethics and integrity** with clients, authorities, partners, suppliers, third parties and the community.

All of us must know and comply with the provisions of the **Code of Conduct and Ethics**, for the good image and reputation of **REALE**.

We're Counting On Your Cooperation!

A photograph of two men, Renan Ghiraldello and Alexandre Almeida, standing in an office. They are both wearing dark suits and smiling. In the background, there is a glass wall with the text "DEVORAMOS PROBLEMAS NO CAFE DA MANHÃ!" written on it.

DEVORAMOS
PROBLEMAS
NO CAFE
DA MANHÃ!

Renan Ghiraldello and Alexandre Almeida

OUR IDENTITY

The principles that guide **REALE** are contained in our **Mission, Vision and Values** statement; which, combined with our commitment to people and institutions, strengthen our objectives, contributing to the establishment of standards of ethical and responsible behavior.

Knowing the precepts laid out in this **Code of Conduct and Ethics** makes it possible to disseminate an organizational culture of **respect, transparency and trust**, which is fundamental to cultivating a healthy working environment that fosters the good performance of each employee.



MISSION

Inspire security in our customers, ensuring that their business operates in compliance.



VISION

Consolidate ourselves as a benchmark in business solutions and regularization of companies, generating a high level of trust for our clients.



VALUES

CONTINUOUS IMPROVEMENT – We encourage the pursuit of new solutions and ongoing enhancement, ensuring excellence and customer satisfaction.

DYNAMISM – We value agility and effectiveness in all our actions.

TRANSPARENCY – We foster an environment of honesty and clarity.

PEOPLE – We believe in the strength of inclusion, diversity, and the power of collaborative ideas.

INTRODUCTION

Purpose ■

REALE Code of Conduct and Ethics summarizes the rights, duties and responsibilities of everyone who provides services to the company. Its guidelines reflect the values and culture of the organization, determining the parameters for ethical conduct.

In addition, they set relationship standards that provide trust to clients, to all those who operate and interact in this market and in society in general.

Scope ■

The Code of Conduct and Ethics must be complied with by all employees, their quotaholders, partners, suppliers and third parties, regardless of position, function or geographical location.

Term ■

This Code of Conduct and Ethics comes into force on the date of its publication and will remain in force for an indefinite period, with senior management being responsible for updating it whenever necessary.

RELATIONSHIP BETWEEN COMPANY AND EMPLOYEES

EMPLOYEE RIGHTS

REALE is committed to defending, respecting and protecting labor rights, human rights and the public freedoms recognized in the Universal Declaration of Human Rights.

Therefore, we do not use, directly or indirectly, child labor or forced or compulsory labor. At the same time, we guarantee our employees' freedom of association, opinion and expression.

Consequently, respect for labor rights must prevail over all the activities of our employees.

PERSONAL CONDUCT

REALE provides a working environment in which employees are aware of the company's objectives and also enables their personal and professional development.

Therefore, in order to ensure the commitment and involvement of all employees, they must be informed about the company's objectives, their area of activity and their respective role.

Employees must act with dedication and efficiency, optimize their working time productively, and comply with the guidelines established for good coexistence in the workplace.

Commitment to its development, in addition to expanding your capabilities and skills is a company's requirement, considering that the company itself also offers this update constantly, through courses and training; so your knowledge must also be shared with colleagues.

RESPECT FOR PEOPLE

REALE believes that respect in all relationships should be a basic element of its employees' conduct. Therefore, it rejects any type of physical, moral or sexual intimidation or harassment at work, as well as violent or offensive behavior to the rights and dignity of people

Relationships within the company must be free of discrimination, offense, defamation of any kind, intimidation, repression, sexual and moral harassment, verbal and non-verbal hostility, as well as free of favoritism and personal interest.

Therefore, all employees have the obligation and the responsibility to respectfully treat your colleagues, superiors and subordinates, and must contribute to maintaining a healthy work environment and an ethical social behavior.

NON-DISCRIMINATION AND FAIR TREATMENT

REALE is committed to providing a suitable working environment, so that there is no discrimination or prejudice of any kind, be it ethnicity, skin color, creed, age group, gender, political conviction, nationality, marital status, sexual orientation, physical condition or any other mental, personal, physical or mental condition.

Therefore, all employees must respect individual differences discourage discrimination or judgments of any kind.

In the same way, all managers must be objective and impartial in the selection, compensation, training and promotion of their professionals, always acting without discrimination of any kind, based exclusively on individual professional performance.

WORKING ENVIRONMENT

REALE adopts mechanisms to ensure that employees work within the working hours established by law, providing a safe and healthy working environment.

Therefore, it is forbidden to work overtime without prior authorization from managers, as well as to remain in the company after working hours.

Therefore, all employees must know and strictly comply with health and safety regulations established by Brazilian legislation.

PROPER USE OF COMPANY ASSETS

REALE makes available to its employees the facilities, tools and resources necessary for the performance of their professional activities, which may not be used for other purposes.

Therefore, it is the duty of all employees to use the resources and work tools provided by the company, such as telephone (landline and mobile), computer, tablet, notebook, e-mail, printers, Internet access and office materials, solely and exclusively to carry out their professional activities, and must not use them for personal or other purposes without prior authorization.

All employees must take care of the company's assets and protect them from damage, loss, theft or robbery, as well as avoiding waste of any kind (supplies, equipment, energy, water, travel, purchases, etc.).

Under no circumstances may they disseminate messages with illegal, pornographic, offensive, discriminatory, religious or political content and fake news in relation to **REALE** or any of its employees, quotaholders and partners.

CONFIDENTIALITY OF INFORMATION AND INTELLECTUAL PROPERTY

The purpose of the information security policy is to preserve the confidentiality, integrity and availability of the information that is the exclusive property of **REALE** and is essential to the development and success of its activities.

Information security is therefore the responsibility of all employees, who must protect it by adopting and applying the security policy in force. No employee shall use any information to which they have access, for work reasons, for purposes other than those that have been legally and contractually established. All information relating to clients, quotaholders, professionals, suppliers, as well as financial, commercial, legal or similar information must be considered confidential and treated as such, including respecting the Confidentiality Agreement signed at the time of contracting.

REALE is committed to the privacy of its clients, partners, service providers and employees and respects the privacy and data protection laws and regulations governing the processing of personal data, in particular the General Data Protection Law (Law No. 13,709/2018 - "LGPD").



Furthermore, any knowledge, information, know-how or material generated, produced, acquired or developed within the scope of its activities as an employee or subcontractor, whether written or not, which may or may not be patented, is the property of **REALE**.

Passwords and access mechanisms to the systems used to carry out the work are personal and non-transferable. All employees must lock their computer screens whenever they are not using the devices.

It is forbidden to open emails from unknown sources without first checking the source. If an employee comes across any suspicious material (emails, attachments, links, images, videos, etc.) that could potentially compromise the company's computer systems or equipment, they should immediately report it to their line manager or the company's IT department.



RELATIONSHIP WITH THIRD PARTIES

THE COMPANY'S BRAND, IMAGE AND REPUTATION

In addition to the data we hold on people (employees, clients, partners and suppliers), which we consider to be one of our most important assets, there is also our brand, image and reputation.

Therefore, all employees must be attentive to their personal and professional conduct, so as not to damage the image and reputation of **REALE**.

No employee may use the name and brand of **REALE** for purposes other than those permitted by the company.

The brand must always be used in a standardized way and, in atypical cases, the immediate management and the Board of Directors must be consulted beforehand for any resolutions.

PROVIDING QUALITY SERVICE AND CARE

REALE is constantly striving to improve the quality of its services, as well as to establish relationships of trust and mutual respect with its clients.

All employees must make it their priority to achieve excellence in the quality of service and client care for internal and external clients, fulfilling the obligations set out in the contracts quickly and rigorously.

It is mandatory to provide clients with the correct information in an objective and clear manner.

COMPETITION

REALE adopts mechanisms for employees to establish relations with competitors in accordance with the company's standards of ethics and integrity, in strict compliance with national legislation, market practices and the guidelines of Regulatory Bodies.

No employee is authorized to discuss sensitive market information with competitors, even informally; provide data, make agreements to fix prices, profit margins or costs; split clients, or admit to unethical commercial practices.

RELATIONS WITH THIRD PARTIES AND SUPPLIERS

Relations with third parties and suppliers must be based on the quality of the services and products they offer and the integrity of their business practices, ensuring transparency, equal treatment and the use of objective selection criteria.

The selection and contracting of products or services from third parties must be carried out using objective, technical, professional and economic criteria, always taking into account the company's needs and interests.

It is not permitted to establish relationships with suppliers and third parties who violate the law, the basic principles contained in this **Code of Conduct and Ethics** and/or who have a dubious reputation.

Third parties and suppliers may not, on behalf of **REALE**, perform any act, activity, action or decision that brings undue advantage to the company or to themselves.

Contact with the Public Administration must always follow the guidelines set out in the Anti-Corruption Law and in this **Code of Conduct and Ethics** regarding relations with public bodies and authorities. Follow the rules and, if you have questions, consult your immediate manager and the **REALE** Board of Directors.

GIFTS AND HOSPITALITY

Offering or receiving gifts and hospitality (entertainment, accommodation and other benefits) is considered common practice in business relations, but must be preceded by care, so that it is not interpreted as favoritism, or seeking an undue advantage, compromising the credibility of **REALE**.

Therefore, no employee should receive or offer cash gifts, as a form of commission or gratuity, as well as other gifts, presents, hospitality or favors of any other nature, as well as any other form of advantage for their own benefit, as a result of the activities carried out for **REALE**.

It is only permitted to receive a promotional gift limited to the value of BRL 100.00 (one hundred Brazilian reais) and only when offered spontaneously, as long as it is not received as a condition for doing business, influences any decision or facilitates it, or even gives the impression of such a purpose. In addition, the gift must not be received more than once, within a period of less than 12 (twelve) months, from the same supplier.

Gifts with the **REALE** logo are allowed on national commemorative dates, provided there is no related business purpose that could give the impression of an intention to obtain an undue advantage or benefit for oneself or the company.

In any event, the receipt or offer must be formally communicated to your immediate Manager, who will inform the Board of Directors.

Public Agents and Intermediaries

Special precautions must be observed for NOT offering or delivering gifts to public agents or intermediaries appointed by them, in strict compliance with the Brazilian Anti-Corruption Law and the **Code of Conduct and Ethics**, so that the courtesy does not give the impression of favoritism or characterize an illicit attitude.

Therefore, in relations with public officials or intermediaries appointed by them, it is expressly forbidden to: make invitations, offer or deliver gifts, presents, hospitality or benefits, whether during business negotiations, situations in which there is a decision-making process underway or in any other circumstance.

CONFLICT OF INTEREST

REALE understands that a conflict of interest, real or apparent, can occur in a situation where there is a potential individual gain or advantage, for itself or for people and companies in its relationship, in a business transaction.

These situations must be avoided, so the provision of services must be guided by the principles of impartiality, professionalism and the absence of conflicts of interest.

In this way, all employees, when carrying out their duties, must put the company's interests above their own and not get involved in activities that conflict and/or compete with the business.

It is forbidden for employees to be linked to companies dedicated to paralegal activity, legal and accounting services; whether as a quotaholder, agent, representative or favored with values or benefits of any kind. The participation of spouses, partners and relatives up to the 2nd degree in these conditions must be formally informed to the Human Resources area.

The use of the company's facilities for activities, whether paid or not, that are not directly or indirectly related to the company's business shall not be permitted, except with the prior and express authorization of the Board of Directors of **REALE**.

ANTI-CORRUPTION AND BRIBERY

REALE is opposed to all unethical and illicit practices aimed at inappropriately influencing people's actions and will in order to obtain advantages, in accordance with the current Brazilian Anti-Corruption Law.

Therefore, every employee, partner, supplier and third party is prohibited from carrying out, including under the terms of the law, directly or indirectly, in the name of or on behalf of the company, any falsification of documents, offer, promise, receipt or payment of money; as well as the offer, promise, receipt or donation of anything of value to public or private agents, national or foreign, for the purpose of obtaining an undue advantage, doing business, or influencing a decision that may affect the company's interests.



RELATIONSHIP WITH THE PUBLIC SECTOR AND SPONSORSHIP

REALE represents that it is aware of and employs the best practices to comply with the terms stipulated by the Brazilian Anti-Corruption Law, as well as the Consolidation of Brazilian Labor Laws (CLT), Labor Safety Laws, Tax Laws; in short, all Brazilian legislation in force.

Donations and promotional activities on behalf of **REALE** that are political, electoral or partisan in nature, whether to candidates or pre-candidates, political parties, or to entities of any nature linked to these purposes are not allowed. Nor will actions be allowed that are related to projects that characterize the promotion of a public authority or agent of any nature or sphere.



**COMPLIANCE WITH
THE CODE OF CONDUCT
AND ETHICS**

ALLEGATIONS OF MISCONDUCT, SUSPECTED FRAUD, CORRUPTION OR OTHER WRONGDOING

This Code contains the ethical principles that must be known and complied with by all employees and service providers from REALE, regardless of geographical location, who declare their awareness and agreement, as well as cooperating with investigations into possible breaches.

Any employee of the company or third party who is aware of an attitude or speech that is not in line with our values and this Code, or who suspects fraud, corruption or any other illegal act, can make a report, anonymously or otherwise, at their convenience, directly by e-mail: etica@realeempresarial.adv.br

Thus **REALE** will not consent to any retaliation or punishment of the whistleblower or participant in the investigation of a suspected violation of the Code of Conduct and Ethics, misconduct, illegal acts, fraud or corruption.

REALE will always investigate allegations of retaliation. Employees guilty of retaliatory conduct will also be subject to disciplinary action as described below. This declaration against retaliation does not exempt any employee from responsibility for personal involvement in any wrongdoing.

The information registered in the Whistleblowing and Ethics Channel will be received by an external and independent specialist, ensuring absolute confidentiality and treatment in an impartial manner and without conflict of interest, always guided by the principles of transparency and integrity.

The information will be analyzed during the investigation process and the resulting actions will be taken at the sole discretion of **REALE**.

All reports will be stored for an indefinite period of time in order to carry out the process of investigating and deciding on the case, observing the specific legal requirements. In addition, the consolidated information will be used to generate statistics on the operation, but no names involved or personal data will be exposed.

Any personal data provided will be treated in accordance with the rules established by current legislation regarding the protection of personal data, and will be followed by the external expert in the process of capturing and investigating the reports recorded.

The whistleblower must include in their report all the information necessary to objectively investigate the case, detailing the situation, when, how and where it happened and who the people involved are. In addition, data on witnesses and evidence that can be obtained is relevant and should be described in the complaint.

To manage the Code of Conduct and Ethics, the Ethics Committee was created, made up of members of the Board of Directors, Management, Human Resources and an external expert, who validate the publication of this document.

RESPONSIBILITIES OF THE ETHICS COMMITTEE

Evaluating reports of irregularities, according to the criteria established in this Code of Conduct and Ethics.

Ensuring protection against retaliation for collaborators or third parties who report in good faith.

Setting the criteria for applying disciplinary measures to employees as a result of breaches of this Code, including: verbal or written warning; suspension; dismissal without just cause; dismissal for just cause; opening of an investigation into serious misconduct, civil and/or criminal proceedings.

Evaluating the application of disciplinary measures, as described above, for those who attempt or carry out retaliation against those who, in good faith, report possible violations of this Code, as well as for those who, demonstrably, use bad faith when reporting violations of the Code of Conduct and Ethics. Ensuring compliance with the Code of Conduct and Ethics, proposing the updating of its content to adjust it to changes in the company, the market or legislation.

TERM OF RECEIPT AND COMMITMENT

CODE OF CONDUCT AND ETHICS

Full Name: _____

CPF [Individual Taxpayer Registration Number]:

Area: _____

Place of work: _____

I hereby declare that I have received a full copy of the **Code of Conduct and Ethics** from **REALE**. I have read and been advised of its contents, and I undertake to comply with and respect it in all my activities related to the Company, ensuring that it is fully applied.

City: _____ State: _____

Date: ____/____/____

Signature: _____



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