

Code of Ethics and Conduct

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1 Message from the Leadership

For Visagio Australia, ethics is the only way to work, an invaluable value that we understand as the foundation for everything we do and a fundamental pillar of our longevity. We understand that more than a guideline, it must be a daily practice present in all our interactions and decisions.

Our goal with this Code of Ethics and Conduct is for it to be a guide for all of us, reinforcing our culture of transparency, responsibility and commitment. We hope that not only Visagians, but also our clients, suppliers and partners, embrace these principles and incorporate them into their daily activities, creating an environment of trust and collaboration.

Sincerely,

Visagio Australia Board

2 Our Culture and Values

We are a platform for business transformation and development, with a genuine purpose, mission and culture recognised by our stakeholders. Our culture and identity, known as our “Visagio Way”, differentiates us and guides the decisions and actions of the company's members.

Purpose: To be an extraordinary platform for good-hearted and kind people to achieve the extraordinary.

Mission: To be our clients’ main partner in their management challenges.

Values:

- **Technical Excellence:** Our means of differentiation
- **People & Culture:** Our only and true asset
- **Efficiency:** Our way of maximising value
- **Ethics:** Our way of working
- **Client focus:** Our reason for existing as a business

In all aspects of our activities, Visagio Australia is committed to ensuring that our values are respected and followed.

3 Our Relationships and Commitments of Conduct

3.1 With our clients and partners

Our clients are our reason for existing as a business. The relationship between Visagians and the clients and partners of Visagio Australia is based on ethics, respect, and compliance with anti-corruption practices and other applicable regulations. Our commitment is to act with integrity, transparency and professionalism, ensuring that all interactions and decisions are made fairly and impartially. We seek to build long-term relationships; therefore, we choose our clients, partners and projects responsibly and guided by our values.

We adopt a cautious stance to protect the reputation and integrity of Visagio Australia and our clients. Therefore, it is not permitted to offer, request or accept any undue benefits, such as cash payments, favours, gifts, accommodation and meals, in situations that may influence decisions or obtain advantages. As a main guideline, whenever a client has its own rules and policies on the subject, these must be identified beforehand and strictly respected.

Furthermore, all Visagians have the responsibility to report any suspicious activity or inappropriate conduct, regardless of their direct involvement. We maintain a secure and confidential channel to ensure that reports can be made without fear of retaliation (see section 7).

We also reinforce the importance of avoiding and declaring potential conflicts of interest, that is, situations in which personal interests may compromise impartiality in decision-making or impact the quality of delivery. This includes, but is not limited to: kinship relations, political or religious beliefs and financial interests. If a Visagian perceives that their impartiality may be compromised in a project or initiative, they must promptly inform the project managing partner or their mentor so that appropriate measures can be taken.

3.2 With our suppliers

Visagio Australia understands the value that suppliers and partners play in our value chain, contributing to the quality and excellence of the services provided to our clients. Therefore, our relationships with them are always based on ethics, transparency, mutual respect, and compliance with current legislation and best practices.

The selection and hiring of suppliers follow objective, honest and impartial criteria, avoiding any type of favouritism or conflict of interest. Furthermore, we prioritise partnerships with companies that share our values and are committed to good practices in caring for people, society and the environment, following competitive bidding processes and evaluation of socio-environmental criteria and locality.

We require all suppliers to adopt practices aligned with the principles of decent work, fair competition and combating any form of corruption, fraud or illicit conduct. The following practices are considered unacceptable:

- Any type of violation of human rights, including child labour, forced labour or slavery-like conditions;
- Degrading or hazardous working conditions for the health and safety of workers;
- Physical, psychological abuse or discrimination of any kind;
- Offering or receiving undue advantages, such as illicit payments, high-value gifts or personal favours;
- Improper sharing of strategic information that may compromise transparency and fairness in competitive processes.

Additionally, Visagio Australia requires its suppliers to fully comply with applicable legislation, including labour, environmental, anti-corruption and data protection laws. Should any misconduct or irregular practice be identified, Visagio Australia will take appropriate measures, including contract termination.

3.3 With society

Visagio Australia is made up of people motivated to transform lives and leave a better world as a legacy for those yet to come. In other words, as we call ourselves, we are a group of *good-hearted and kind people*, and, for this reason, sustainability is in our DNA, encouraging the generation of positive value and a culture of giving back to society in our daily lives.

We believe that business and sustainability go hand in hand, and we seek to adopt a responsible approach in all our interactions, ensuring ethical and sustainable practices that promote balanced and lasting development. Our commitment to sustainability is not only a competitive differentiator but a responsibility we assume towards future generations.

Internally, our commitment to society is reflected in our initiatives that generate positive social impact, such as education programmes, social inclusion and support for social projects. As previously mentioned, transparency and integrity are fundamental pillars of our work, so we adopt corporate governance standards, ensuring that our processes are aligned with the best practices of compliance and risk management. We also recognise the importance of minimising our environmental impacts in our activities and promote awareness of responsible environmental practices among Visagians.

Above all, we understand that our greatest opportunity to generate high social impact lies in our potential to be a vector of good practices throughout our entire network of clients, investee companies and partners, supporting business transformation, creating sustainable and enduring advantage aligned with the company's values and culture, and generating a positive legacy for society.

4 Anti-Corruption Practices

For Visagio Australia, conducting its business with honesty, transparency, and integrity is a priority and, as such, we adopt a zero-tolerance stance towards corruption, fraud, and any illicit practice.

It is unacceptable for any Visagian to participate in discussions or agreements involving anti-competitive practices, such as bid rigging or any other conduct that compromises free competition, regardless of its legality in a given country. It is also expressly prohibited to accept or offer bribes, as well as any other form of corruption or influence peddling, regardless of local legislation. Non-compliance with these guidelines may result in severe disciplinary measures, including dismissal, in addition to possible civil and criminal sanctions according to applicable law.

Misappropriation of assets, unauthorised use of confidential information, embezzlement, and any other conduct that compromises business integrity are also strictly prohibited. All financial transactions must be conducted with transparency, and expenses must be managed responsibly, using the appropriate channels and processes, always with the proper approval of leadership.

Furthermore, Visagio Australia promotes a culture of efficiency and responsibility in the use of its resources, seeking to minimise waste and ensure a healthy balance between operational costs and the quality of services offered. However, the pursuit of efficiency must never compromise the physical or psychological safety of employees, nor affect the company's reputation or social responsibility.

5 Diversity, Inclusion and Respect for Human Rights

Visagio Australia believes that a diverse, inclusive and welcoming work environment is essential for the success and well-being of its employees. For this reason, we are committed to promoting equal opportunities so that each person can contribute their talent

and reach their full potential. We create and encourage a workplace free from prejudice and discrimination, where all people are treated with respect, fairness and dignity.

We do not tolerate any form of discrimination, harassment, bullying or intimidation in our workplaces, at our clients' premises or at institutional events. Moral harassment is defined as hostile and repetitive behaviour that negatively affects the dignity and emotional balance of an employee, harming their professional performance. Sexual harassment involves behaviours of a sexual nature that cause embarrassment in the workplace, which may occur through blackmail or intimidation. Bullying, in turn, is repeated and unwanted behaviour that negatively impacts the health, safety or well-being of an individual or group.

No decision or conduct may be based on personal attributes unrelated to professional performance, such as race, colour, gender, sexual orientation, religion, origin, age, disability, political beliefs, marital status or family responsibilities. Any practice that violates this principle is unacceptable and will not be tolerated.

Visagio Australia also respects and promotes human rights in all our operations and throughout our value chain. We are committed to preventing, mitigating and, when necessary, remediating impacts that may compromise the fundamental rights of any individual, whether employee, supplier, client or community member.

The responsibility for building a truly inclusive environment is shared by all. Each Visagian must actively contribute to creating a space where diversity and human rights are valued and respected. We encourage our employees to learn about and support our diversity and inclusion initiatives, as well as to provide feedback and report any inappropriate behaviour. Through affinity networks, we foster a sense of community and encourage discussions on the topic. We also have a Diversity Committee responsible for improving our diversity and inclusion practices and providing support in any situation of improper conduct. Additionally, we maintain secure and accessible channels so that employees, clients, partners and suppliers can report any human rights violations, ensuring that all reports are treated with seriousness and impartiality (see section 7).

6 Technology Use and Data Protection

Through our internal Information Security Policy and the Information Security Committee, we promote an educational organisational culture focused on protecting the data of our employees, clients, suppliers and partners, thereby ensuring the integrity of our reputation in the market. We have clear guidelines for the creation, transmission, processing, use, storage, retrieval and disposal of information, respecting the fundamental principles of Information Security: Integrity, Confidentiality, Availability, Authenticity and Legality.

We have implemented a continuous process to identify, analyse, assess, treat and reduce risks to acceptable levels, in compliance with the **General Data Protection Law** and other **applicable regulations**. It is unacceptable for any employee to violate these rules, resulting in leaks, thefts or improper manipulation of information, compromising the integrity and confidentiality of data.

Furthermore, the use of Generative Artificial Intelligence to manipulate voice, image or video improperly, harming employees, clients or third parties, is expressly prohibited. We are committed to ensuring data protection and compliance with legislation, while promoting a reliable and transparent experience.

7 Ethics and Reporting Channel

To ensure an environment aligned with the guidelines set out in this Code of Ethics and Conduct, we provide an Ethics Channel, which allows employees, clients, partners and other stakeholders to report, securely and responsibly while maintaining confidentiality, any suspected violation of our Code or any practice that is inconsistent with our values. If any irregularity or suspicion is identified, it is essential to report the situation immediately.

The channel is available to clarify any doubts about ethical behaviour, assist in the deliberation of sensitive cases and receive reports of potential infractions. All reports can be made anonymously or identified, guaranteeing the confidentiality of the whistleblower, as well as ensuring independence and impartiality in the analysis of each case.

Visagio Australia also has an Ethics Committee, responsible for ensuring that the Code is known to all employees, partners and stakeholders, as well as ensuring its effectiveness and efficiency. All reports will be analysed by the Committee, which is responsible for adopting the appropriate measures for each case.

To file a report or obtain more information, please access our Ethics Channel at the following link: <https://visagio.com/ethics-channel>

8 Closing Statement

We emphasise that this Code of Ethics and Conduct must underpin all our decisions, and failure to comply with the established guidelines will result in the appropriate consequences. Adherence to these standards is essential to maintain an environment of trust and collaboration, constituting a collective commitment that must be respected by all.