

# CODE OF ETHICS & CONDUCT

FEBRUARY 2025



# MESSAGE FROM THE CEO

Dear Employee,

Following the policy of rigor and transparency, according to which Lift operates in the market, it is important to evaluate the way in which we carry out our activity and ensure that we act in accordance with the highest ethical standards.

In everything we do, we must ensure that we act in the best interests of our customers, our stakeholders and Lift itself.

We believe that defining our Code of Ethics and Conduct is fundamental to sustaining the reality and strengthening of Lift, reflecting the culture we wish to share and reaffirm.

The company can only act ethically through the people who act on its behalf, and at all levels, whether inside or outside the organization.

This Code of Ethics and Conduct consolidates the guidelines and standards of behavior that we consider ethically correct, aiming to regulate the conduct and actions of all employees (regardless of their hierarchical position), business partners, service providers and suppliers, establishing ethical commitments to the company, consolidating its cultural identity, values and principles.

This version of the Code does not claim to be complete and closed. Therefore, it should be considered as a formal declaration of the commitment of employees and third parties acting on behalf of the company, with its rules of business ethics, principles of transparency and respect for equal rights and diversity.

We must, therefore, carry out our activities in accordance with the binding principles and rules set out in this Code, and we count on your collaboration to improve it and ensure the safeguarding of our image and reputation, recognized for the excellence and quality of our services and professionals.



We recommend that you take the time necessary to learn about and assimilate the content of this Code and, if you have any questions, speak to your director or seek out the person responsible for Human Resources at the Company.

Your alignment with Lift's culture is a critical success factor so that we can ensure that ethics and integrity, together with the provision of excellent service and a good working environment, will be recognized as central elements in all our relationships and activities.

Salvador da Cunha

CEO



## I - OBJECTIVES AND VALUES

- a) This Code of Ethics and Conduct (hereinafter referred to as the Code) aims to indicate the values and principles that define the conduct of all companies that make up the Lift Group, in particular Lift Consulting Consultores de Comunicação SA, Brandcook Ltd, Youzzpor, Unipessoal Ltd. and MDC, Digital Culture Ltd. and Lift World Ltd. (hereinafter referred to as Lift) with their customers, employees, suppliers, partners and other entities with which they have a relationship.
- b) Respect, Legality, loyalty and transparency are the structuring values by which Lift is governed, through which we seek to achieve commercial success and consolidate its institutional image.
- c) The privacy and security of all information we process, including the personal data we access, are also structuring and essential values of our conduct and their defense constitutes, for us, a permanent mission in which everyone is involved daily, seeking to guarantee the integrity, availability, accuracy, completeness, and confidentiality of information in all processes.

## II-GENERAL PRINCIPLES OF GOOD CONDUCT

These, without excluding others, are the general principles that guide us:

- a) the uncompromising defense of Human Rights;
- b) proactive knowledge and strict compliance with the law;
- c) permanent respect for the life, well-being, health, preservation and safety of people and work instruments and facilities;
- d) the defense and preservation of the environment;
- e) the promotion of sustainable personal and work relationships, based on permanent respect;
- f) Non-discrimination at work, based on sex, ethnicity, age, political, religious, union or other beliefs:
- g) the active and preventive fight against corruption and illegal practices, of any kind or nature;



- h) the ongoing search for the creation of value, whether social, economic or personal, which is based on the promotion and encouragement of ethical and lasting relationships between all employees and throughout the hierarchy;
- i) the optimization of available resources, guiding our conduct by concrete criteria of efficiency and control of what is wasted and what is reused, throughout the value chain.

#### III-GOOD CONDUCT BEHAVIORS

## 1- Employees

It is Lift's understanding that our employees must:

- a) Perform their duties in accordance with this Code, promoting and encouraging its compliance;
- b) Adopt a proactive stance in the performance of all functions resulting from their employment, regardless of their nature, suggesting, innovating and permanently challenging the current status quo, presenting solutions and proposals for continuous improvement, which will always be considered by Lift, which will decide the viability of their implementation;
- c) Perform the functions entrusted to them with zeal and competence, adopting ethical, professional and collaborative conduct under any circumstances;
- d) Respect and obey all internal or external, national or international standards, regulations and procedures, through a stance focused on seeking permanently updated knowledge, avoiding "I don't know", "I wasn't informed" or "it's not my business";
- e) Report any acts or practices that you know to be illegal and/or harmful to the interests of Lift, through the available internal means of communication: email addressed to the human resources department at <a href="mailto:rh@liftworld.net">rh@liftworld.net</a> or through our reporting channel available at <a href="https://lift.form.maistransparente.com/">https://lift.form.maistransparente.com/</a>, for the matters portrayed here;
- f) Accept the commitment to training, as an essential means of updating knowledge and professional skills, complying with the training plan made available by Lift and participating in it in an active and committed way;
- g) Recognize the need to adopt a conduct based on the value of integrity, not taking personal financial or other benefits to which he/she knows he/she is not entitled, from the function or position he/she occupies, thus avoiding jeopardizing Lift's image and preserving its institutional and public prestige, especially before its clients and competitors;



- h) Maintain strict confidentiality of the institutional information they access, not disclosing it to any third parties, except public authorities and within the scope of the respective judicial or administrative process;
- i) Avoid conflicts of interest, not participating in decision-making processes in which, directly or indirectly, people with whom they have family or friendship ties are or may be involved, as well as entities with which they collaborate, even if merely free of charge.
- j) As a general rule, not to receive, directly or indirectly, any gifts or offers of a commercial nature, regardless of their origin.
- l) All gifts and professional offers received by employees, outside the contexts described in point V, must be refused by Employees. If, however, they are delivered to employees, they must be exceptionally delivered to the human resources department, so that, during the Christmas season and in accordance with a higher decision, they can be donated to institutions to be defined.

#### 2-From Lift

It is our mission, as a company:

- a) To promote the constant training of our employees, thus fostering their potential for growth and professional performance;
- b) Ensure strict principles of justice and equitable treatment within the scope of the evaluation and career progression system for our employees, which is based on merit and personal performance, and is intended to be fair and equitable;
- c) Promote respect for national and international standards and principles relating to Human Rights, speaking out against any form of discrimination based on sex, ethnicity, party affiliation or religious beliefs, among others, ensuring a policy of strict equality and human dignity in the workplace;
- d) Encourage the involvement of all employees in an online environment, internal or external, providing updated communication processes and tools;
- e) Contribute, within the scope of work, to the implementation of a healthy work environment based on the best safety and hygiene practices, with a view to everyone's well-being:
- f) Reject any and all situations through which its employees receive compensation or any other form of benefit, material or otherwise, and which aim, directly or indirectly, to obtain advantages for themselves or third parties;



g) Conduct its activity with a view to creating value and respecting social and environmental sustainability.

#### III-RELATIONSHIP WITH STAKEHOLDERS

## - Customer Relationships

- a) Lift's relationship with its customers is based on the pillars of civility, honesty, professionalism and respect;
- b) Our client will always be respected, avoiding positions of dominance or arrogance and adopting, at all times, a posture of cooperation, clarification and information;
- c) We undertake to respond to complaints within a reasonable timeframe, implementing procedures for receiving, recording, analyzing, deciding and communicating decisions taken in complaints processes;
- d) We attach great importance to the quality standards of service and customer assistance, which are monitored regularly, aiming to achieve the highest levels of efficiency;
- e) Customers must be informed truthfully and transparently about the scope of the service provided, as well as the final price, facilitating their decision-making process;
- f) In the context of the relationship with the client, their trust must be earned, and they must be treated with professionalism, loyalty and dedication;
- g) The client's privacy will always be respected, observing, without concessions, the current legal standards regarding the protection of their data.

## - Relationship with Employees

- a) Lift's relationship with its employees is based on the view that they constitute its most valuable and relevant asset.
- b) Employees are required to be familiar with this Code of Ethics and Conduct, regardless of their status or hierarchical position, and to adhere to it in the performance of their daily duties, considering it a regular reference tool and a permanent standard of conduct;
- d) Recruitment, remuneration and professional progression policies are based on best practices and have as essential criteria meritocracy and personal and professional conduct;
- e) All offers and gifts from clients or other entities, of any nature, whether or not carried out within the scope of ongoing projects, must follow the provisions of section V of this Code.
- f) Employees must view the training offer as a means of updating their knowledge and creating value, for themselves as employees and for Lift as the entity in which they perform their role;



- g) It is intended that employees establish lasting and collaborative relationships among themselves, based on mutual respect, loyalty and cordiality;
- h) It is also intended that, in its external relationships, suitable and honest behaviors are observed and promoted, reinforcing Lift's external image before its customers, partners, suppliers and competitors;
- i) All employees must perform their duties in a professional and responsible manner, taking care of the work resources made available to them with care and common sense and reporting any problems, technical or otherwise, of which they become aware;
- j) All employees must also protect the confidentiality and integrity of the documents to which they have access, not deriving personal benefits from them or those of third parties, and not transmitting them to any third parties by any means, except if authorized by superiors or in accordance with the exceptions provided for in paragraph h) of point III; l) Employees must not engage in any activities that, directly or indirectly, are competitive with Lift, unless duly authorized.

Lift applies a fair and appropriate salary policy for the functions performed, providing salaries and benefits in accordance with national and European legislation and Collective Labor Agreements, when applicable. The salary policy and pay variations applied are justified by the nature and complexity of the functions performed, adopting internal measures that protect gender identity and the of value everyone's work capacity.

#### Harassment at Work

Harassment, in any form or expression, is expressly prohibited, which is why Lift is determined to prevent and combat harassment at work and ensure compliance by all employees.

Moral harassment involves exposing people to embarrassing and humiliating situations in the workplace in a repetitive and prolonged manner, causing harm to their dignity and integrity. It can be practiced through words, gestures, acts, or written messages. Isolated situations may cause moral damage, but do not constitute moral harassment, in the sense described.

Sexual harassment is attitudes, gestures, words that cause embarrassment, which may or may not involve physical contact and be explicit, expressed through direct words, messages, gestures or through insinuations. This type of harassment is aggravated if it includes coercion or blackmail and is carried out against the victim's will, violating their sexual freedom. Depending on the situation, it may constitute a crime, as defined in criminal law. Compliments without sexual content, messages without a sexual or sentimental nature that,



although they may be inappropriate in the workplace, are not considered or integrated into the concept of sexual harassment.

On the other hand, any practice of behavior that reflects any form of "bullying" or "mobbing" deserves censure and is equally unacceptable at Lift, while also striving for the dissemination of the principles that are essential to maintaining and consolidating a culture of risk prevention in the workplace. To this end, Lift is dedicated to identifying and evaluating undesirable behaviors and improving the culture of diversity and inclusion in all aspects of labor management, through the implementation of internal procedures based on transparency, communication and mutual assistance between colleagues in the direct, cordial relationship between employees and management members. Any and all practices of moral or sexual harassment must be identified and reported immediately to the Human Resources Department, via the email address <a href="mailto:rho@liftworld.net">rho@liftworld.net</a> or through our reporting channel available at <a href="https://lift.form.maistransparente.com/">https://lift.form.maistransparente.com/</a>. Lift ensures compliance with all regulations, guaranteeing the protection and defense of the personal and labor rights of the whistleblower and respective witnesses, maintaining the confidentiality and secrecy of all information collected within the scope of the internal procedure and until a final and substantiated decision is made.

## - Relationship with Suppliers

- a) Lift bases its conduct in relations with its suppliers on the principles of loyalty, good faith and strict compliance with signed contracts;
- b) When selecting suppliers, an assessment is made of their conduct in the market and, in particular, care will be taken to find out whether they share the same principles and values set out in this Code, and whether they are considered adequate and compliant with anti-corruption standards, verifying their exposure to the risk of corruption;
- c) The choice of a supplier will always be guided by criteria of economic rationality and optimization of available resources, considering the cost/benefit ratio presented and the best interests of Lift.
- d) Contracts to be signed must include an anti-corruption clause and a copy of this Code must be attached, which must be delivered or accessible to any supplier and/or service provider;

When hiring Lift, you must assess the third party's exposure to the risk of corruption, applying the following guiding criteria:

(a) The transaction/business involves a country known for corrupt behavior and payments;



- (b) The third party has a close personal or professional relationship with employees, nationals, foreigners or international organizations or entities, holders of political or high-ranking public positions;
- (c) The third party opposes the introduction of anti-corruption contractual clauses in the contracts to be concluded with Lift;
- (d) The third party requests the introduction of unusual commercial conditions or contractual clauses or payment arrangements that may raise concerns under national law, such as cash payments, payments in foreign currency or in countries considered to be high risk;
- (e) The third party is recommended or suggested by a public official with the power to make a decision (or who can influence the decision-making) on which the violability or execution of the transaction/business depends;
- (f) The commission or remuneration of a third party significantly and unreasonably exceeds fair and adequate compensation for the service performed or rendered.

All payments must be processed and made in accordance with the internal procedures in force at Lift, with the payment systems established and contracted, and in accordance with the contractual conditions agreed between the Parties.

## - Relationship with Public Entities and Authorities

- a) Lift adopts and promotes, among its employees, the adoption of conduct of availability, cooperation, civility and respect, with any entities or public authorities with which it has or may have a relationship;
- b) Within the scope of this conduct, we will comply with any guidelines that are publicly issued and orders or decisions of an injunctive nature that are transmitted to us;
- c) If you disagree with any decision, Lift will always follow the appropriate process for its discussion, refraining from publicly exposing the reasons for its disagreement, and also encouraging its employees to follow the same principle of action and reserve;
- d) If any entity requests clarification, Lift will respond and deliver any documents requested within the legally established deadlines.

# - Relationship with Competing Companies

a) Lift will always treat its competitors in a fair, transparent manner and in full respect of market rules, refraining from any allusions or comments that put or may put the good name of its competitors at risk;



b) Employees are encouraged to adopt the conduct described above, and in particular, any comments on social networks that directly or indirectly undermine the good name of our competitors are prohibited, even if they are made in closed groups.

## IV- THE VALUES

## - Privacy and Information Security

- a) The conduct of Lift and its employees, outlined above, is based on respect for privacy as an essential human value;
- b) Therefore, and at the basis of any initiative or service by Lift, the privacy of its customers, employees, suppliers and other people who have a relationship with it is ensured and seen as a primary value;
- c) Legal regulations that ensure privacy are complied with and it is ensured that only the necessary data essential to comply with the law or any contracts are processed, based on security measures intended and designed to prevent any improper use or access.
- d) The disclosure, by any means, of personal data of customers, employees, suppliers and other third parties with whom Lift have a relationship is prohibited, and the appropriate channels or those indicated for institutional and business contact purposes must be followed.
- e) Lift adopts appropriate technical and organizational measures to guarantee the confidentiality of data and the safeguarding of its IT systems and databases, providing them with robust and effective security measures. In this sense, Lift protects all information that may be subject to the obligation of secrecy or be classified as confidential, under contractual/legal terms, guaranteeing its confidentiality, avoiding its inappropriate disclosure and undue destruction.
- f) Electronic mail, the internet and computer media, or any other electronic media, equipment or material of a similar nature made available to employees to carry out their work, must be used, always safeguarding the good security of the information handled, and the dissemination of illicit, illegal messages, or content that is less appropriate or does not conform to the socially acceptable standards followed by Lift is not permitted.
- g) All employees must be committed to using institutional email accounts to handle matters and issues of a strictly professional nature;
- h) Employees must also bear in mind that any passwords for accessing computers, IT equipment, and/or accessing any type of information, whether confidential or not, must not be shared with third parties, or referenced in public places or places that are easily and unconditionally accessible to third parties;



i) Passwords, or passwords for accessing platforms, document media, clouds or other information storage systems provided by Customers, must be kept and maintained as confidential, and their sharing or referencing in public places or places where third parties can easily and unconditionally access them is prohibited.

Lift prohibits any conduct by its employees or stakeholders that is found to be in violation of this Code of Conduct and Ethics, the General Data Protection Regulation, and other legislation in force at national and European level.

## -Safety and health at work

- a) Lift views safety, in a broad sense, as an inseparable value from the good performance of its workers and inherent to the creation of economic value;
- b) It is ensured that its employees perform their duties in safe conditions, in terms of facilities, hygiene and health at work, complying with current legislation, and it is a constant concern of Lift to identify, evaluate and control the exposure of employees to safety and health risks, including stress factors.
- c) Lift provides all its employees with current, adjusted and appropriate work tools to carry out activities at its facilities, remotely, or at its clients, in all types of projects;
- d) Lift has emergency and contingency plans, which are duly communicated to employees;
- e) Lift provides adequate and comfortable work facilities for each employee to perform their duties, including clean sanitary facilities, drinking water and facilities for the preparation, storage and consumption of clean and safe food;
- f) Lift encourages its employees to report risks to the health and safety of employees and third parties who frequent Lift facilities, as well as to receive medical treatment and/or implement any other corrective actions to seek an environment suitable for the performance of each employee's duties;
- g) All equipment and work instruments provided by Lift must be used by employees in an appropriate and prudent manner, and their sale, assignment, sharing, encumbrance, donation, or any other act of transfer of ownership to third parties without the prior express consent of Lift is expressly prohibited.

## - The Lawfulness

Lift guides its activity in strict compliance with all legal, regulatory or other standards to which it is bound, and adopts, always, a collaborative stance with all authorities with which it is called to interact, within the scope of any process or request for information.



# -Transparency

- a) The value of transparency is understood as a means of promoting fruitful working relationships, where everyone knows what role to play and how it can be improved;
- b) All internal decisions, whether they have a direct impact on employees, will always be substantiated and presented in a clear and understandable manner for everyone.

# -Loyalty

Lift recognizes that loyalty, as a value, constitutes a means of eliminating inequalities, not only among employees, but in all processes where equals must be treated as equals, avoiding any form of discrimination that is not based on objective criteria, previously defined and known to all interested parties.

## -Social Responsibility

- a) Lift is committed to developing a social responsibility policy that contributes to the improvement of the community it is part of, based on an environmental component, through which it promotes the use of resources and avoids waste;
- b) As part of its social responsibility, it believes it is its duty to actively and committedly contribute to establishing a balance between the professional and personal lives of its employees, based on a commitment to individual responsibility for each one.

## -Reporting Irregularities

Lift is concerned with promoting compliance with this Code and therefore pays attention to any communication of violation or potential violation of the rules established herein, in the Law or in other internal policy instruments, and ensures that no retaliatory actions or reprisals of any kind are exercised or promoted against anyone who, in good faith, has reported irregular situations.

Lift also has confidential or anonymous communication channels available at the Human Resources Department, or through our reporting channel, accessible at <a href="https://lift.form.maistransparente.com/">https://lift.form.maistransparente.com/</a>, ensuring that any incident or irregularity is handled impartially and rigorously, ensuring information on the status and follow-up of the process, under the terms provided for in applicable national legislation.



#### V. ANTI-CORRUPTION MEASURES

- 1. Lift has zero tolerance for any situation or scenario of corruption, undue receipt of advantage or payment of any benefit contrary to the procedures set out in its Code.
- 2. All facilitation payments are expressly prohibited, regardless of the context (public or private), or the circumstances in which they occur.

#### Professional offers

- 3. Lift does not allow its employees, in the exercise of their functions, or because of them, to accept, request, promise, or offer professional offers, except when:
  - a) Professional offers are permitted by law;
  - b) The professional offer is occasional and in specific circumstances;
  - c) The professional offer cannot consist of delivery or deliveries of amounts in cash, or equivalent (i.e. vouchers, credit titles, checks, bills of exchange, or promissory notes, deposit in a bank account or transfer of funds);
  - d) The professional offer must be in line with good customs, be appropriate and must correspond to socially accepted commercial practices and must not be interpreted, even if tendentially, as intended to obtain undue favoritism or advantage;
  - e) The value of the professional offer may not be significant and must be appropriate and proportional, with a symbolic value which, for these purposes, is set as a value corresponding to an amount never exceeding €50.00 (fifty euros), excluding VAT. For the purposes of accepting an offer, all professional offers accepted or delivered to a given person by the same entity or related entities within a period of six months must be considered.
  - f) The professional offer may never be offered or accepted within the scope of negotiation or review of contracts or competitive procedures in which Lift competes or intervenes;
  - a) The professional offer may not appear to be or imply any form of pressure or incentive on commercial or business relations, nor may it have the purpose of obtaining personal or improper and/or illegal advantages.



Professional offers may never be offered or promised to employees (national or foreign) or to employees of international organizations or entities, holders of administrative positions, politicians or holders of high public positions, nor to family members or friends of employees of the Lift Group.

No employee may be retaliated against or be harmed or penalized because of delay or failure to perform business resulting from refusal to permit, agree to, or participate in prohibited conduct.

# Criteria for awarding professional offers

4. Professional offers must be allocated in an appropriate and convenient manner, in accordance with the criteria of occasionality and social acceptability.

To this end, Lift employees must ensure that professional offers to be accepted or offered have legitimate commercial purposes with the aim of: (i) Informing about Lift's activities, products and services;

- (ii) Promote marketing activities with customers, with low-value products;
- (iii) Enhance or maintain Lift's good name and reputation;
- (iv) Building relationships during festive seasons;
- (v) Celebrate successes with customers, suppliers or service providers.

Acceptance of professional offers will invariably depend on compliance with all the criteria described above. In case of doubt, employees should consult their superiors and/or human resources department who will provide a response in a timely manner.

As a rule, professional offers that are not authorized must be returned or refunded.

Contributions to any political party, political movement, or electoral groups that support them are expressly prohibited, regardless of the form taken, namely in cash or through the delivery of goods, gifts, or the provision of services.

# VI. CONFLICT OF INTERESTS

Lift employees may not negotiate on their own behalf or in competition with it, and are also prohibited from obtaining personal benefits, advantages or favors by virtue of their position or duties

It is understood that there is a situation of conflict of interests when:

(a) A Lift employee or his/her family member has a direct or indirect interest in establishing a contractual relationship with any Lift customer, supplier, service provider or partner;



- (b) A Lift employee pays, hires or contributes to any action that implies economic benefit for any family member who performs the functions of a supplier, contractor, service provider, partner, or who is a customer of Lift;
- (c) A Lift employee supervises, reviews, or influences the professional or job evaluation of any relative who performs services at Lift.

## Communication/report and measures to be applied

All employees who are in an apparent or real position of conflict of interest with Lift must immediately report the conflict-of-interest situation and refrain from carrying out any acts or taking any decisions in relation to which they manifest a conflict.

At the beginning of any role in the commercial area, employees must also report the existence of potential conflicts of interest by completing the form provided by the Human Resources Department, attached to this Code.

If a conflict of interest is found to exist, Lift may determine the application and execution of one of the following measures:

- (a) Determine that the employee refrain from carrying out the activity affected by the conflict-of-interest situation;
- (b) Determine that the activity affected by a conflict-of-interest situation be supervised by his/her hierarchical superior;
- (c) Determine that the activity affected by a conflict-of-interest situation be performed by another employee.

Family or kinship relationships must be analyzed by Lift, individually, with the purpose of mitigating, avoiding or excluding possible conflicts of interest.

In case of doubt, the Human Resources Department should be consulted.

#### VII. DISCIPLINARY AND CRIMINAL SANCTIONS

Violation of the principles and rules contained in this Code or any internal rules may constitute a disciplinary infraction and/or punishable criminal practice, subject to the requirements legally provided for in the CLT and through the initiation of the appropriate disciplinary and/or criminal proceedings against the offending employee, service provider, supplier, customer or third party.



# Disciplinary sanctions

Depending on the severity of the infraction and the culpability of the offending employee, the following disciplinary sanctions may be applied:

- a) Reprimand;
- b) Recorded reprimand;
- c) Pecuniary penalty;
- d) Loss of vacation days;
- e) Suspension of work with loss of pay and seniority;
- f) Dismissal without compensation.

#### Criminal Sanctions

- 1. Regarding criminal liability for the practice of corruption and related crimes against the employee, service provider, supplier or any third-party offender, prison sentences ranging from 1 month to 16 years, fines ranging from 10 to 600 days, the value of which may vary between €50.00 and €300,000.00, or bans from exercising functions may be applied.
- 2. If losses occur to the company because of such violation, the offender will also be held civilly liable for all losses caused, directly or indirectly, by the action or behavior. In the case of a third-party external to the company, their actions, in addition to being subject to civil and/or criminal liability, may determine the termination of the contractual relationship that they or the company to which they belong have with Normatic.
- 3. Violation means, among other behaviors:
- (a) acting in conflict or contradiction with everything stipulated in this Code of Conduct and Ethics;
- (b) request or encourage others to engage in conduct that violates this Code of Conduct and Ethics:
- (c) sanction or harm anyone who has reported potential or actual non-compliance with this Code of Conduct and Ethics.

# VIII. MANAGEMENT OF THE CODE OF ETHICS AND CONDUCT

a) The management of the Code of Ethics and Conduct is the responsibility of the Human Resources Department, which is responsible for promoting the actions necessary for its implementation, clarifying doubts regarding its content and carrying out its review, whenever necessary.



- b) The Human Resources Department shall inform the Administration in advance whenever it revises this Code.
- c) The Human Resources Department is responsible for disseminating and communicating the content of this Code to all Lift employees.
- d) Any suggestion, complaint, criticism or report regarding non-compliance with the guidelines of the Code of Ethics and Conduct must be forwarded to the Human Resources Department.

## IX. MISCELLANEOUS PROVISIONS

This Code will be reviewed periodically to ensure it remains relevant and effective. It is a shared responsibility to keep our ethical standards up to date and adjusted to changes in our business environment.

This Code applies across the board to all Lift Group employees, suppliers, service providers, partners, customers and/or third parties with whom any commercial or contractual relationship is maintained.

The application of this Code and its observance does not prevent, nor does it dispense with the application and compliance with other duties and obligations that result from any other legal source or of any applicable nature, namely deontological and ethical rules applicable to certain functions, activities and professional groups.

Paço de Arcos, February 19, 2025

The Administration