

ARX LIMITED ETHICS AND CONDUCT CODE

1. GENERAL CONSIDERATIONS

The adoption of ethical and behavioral principles by ARX Ltd. reflects the essence of the organization and the values it upholds. Respect for individual differences and a strong commitment to social responsibility are evident in its relationships with partners and society at large. Social, environmental, and health and safety considerations are fully integrated into the company's daily business practices and decision-making processes.

Each individual has their own set of values. Therefore, it is essential that each associate reflect on how to reconcile their individual values with the cultural values of ARX Ltd. All partners must act in accordance with the Code of Ethics and Conduct in their relationships with colleagues, customers, suppliers, the government, and society. It is important to note that this Code does not replace current legislation.

Whenever you are faced with what you think is a delicate ethical decision, reflect on the following questions:

- *Is it legal?*
- *Is it ethical?*
- *Is it aligned with the Corporate Culture?*
- *Will it contribute positively to me and to the company's image?*

If the answer is "No" to any of these questions, take a different approach

If you're unsure about what to do or how to behave, ask for guidance, discuss the matter with your manager or the People & Culture department.

2. LETTER FROM THE ADMINISTRATION

Dear Member,

Credibility is a relevant and non-negotiable asset in our company. It is based on our culture, ethical principles, and the relationship between ARX Ltd and its various stakeholders. This relationship establishes expectations regarding our performance, quality, and diversity. It also includes our personal and professional commitment to always acting with honesty, integrity, responsibility, and respect.

Each associate is a representative of the company. They diagnose problems, provide solutions, and implement the actions that make our company work. It's important that everyone acts in accordance with our principles and values. In this regard, leaders play a fundamental role, serving as role models and role models, encouraging good practices and the development of their teams.

This Code of Ethics and Conduct aims to help us all follow the rules we believe are paramount, both within and outside ARX Ltd. The Code applies to all partners and outlines values and commitments that must be shared by all stakeholders throughout our value chain. Please read, understand, and consult the Code frequently.

The Administration.

3. CORPORATE CULTURE

ARX Ltd's Corporate Culture is present in each of our actions: it is our "way" of being and doing things. Among the main characteristics of our Culture are results-oriented, meritocracy, ownership, and customer appreciation. Our Corporate Culture is expressed through ARX Ltd's Purpose, Values, and Principles, listed below:

Purpose

Redefine the traditional supply chain, adding value for customers.

Organizational Values

- Strive for operational excellence.
- Focus on the customer.
- Doing more and better every day.
- Be obsessed with results.
- Constantly breathe innovation.

Organizational Principles

People

- A big, challenging dream keeps everyone pulling in the same direction.
- Good people, working as a team, growing according to their talent, and being rewarded for it, are the company's greatest asset.
- Choosing people who are better than themselves, training them, challenging them, and retaining them is the main task of managers.
- Personal leadership is essential, both in heroic actions and in small, everyday.

Method

- Focus is essential. You can't be great at everything; you have to focus on the essentials.
- Everything must have an owner with responsibility and authority. Debate is good, but in the end, someone has to decide.
- Common sense is as good as great knowledge. Simple is better than complicated.

Result

- Being obsessive about costs and expenses, which are the only variables under our control, helps maintain long-term survival.
- Understanding speed, urgency, and zero complacency as factors of lasting competitive advantage.
- Ethics, hard work, and consistency are the foundation for ARX Ltd.'s growth

4. ETHICS AND CONDUCT CODE

Partners

1. Respect for the Laws

Every associate is responsible for their actions within ARX Ltd.'s premises and during the course of their work. Each associate is committed to knowing and complying with the applicable laws and regulations applicable to their activities, as well as the Company's internal procedures.

2. Representing the company

Organizational reputation is an asset built over time, but it can be destroyed all at once. Therefore, everyone must act in accordance with the best interests of ARX Ltd., putting into practice, in the workplace, the values and principles of the Corporate Culture.

Maintain ethical and responsible conduct at official events and whenever wearing clothing, badges, and other items that identify you as a partner. The same standard of conduct is expected in interactions with customers, suppliers, partners, other partners, the market, and society in general, whether in person or online. Ensure, at all times, that your personal opinions do not overlap with those of the Company

3. Access to Education and Development activities

ARX Ltd strives to be recognized by its partners as a source of ongoing learning and development. To this end, it offers training and strongly encourages all partners to attend higher education, extension, postgraduate, and language courses. Corporate Culture values the dissemination of knowledge.

4. Health and Safety

Preserving the health and physical integrity of our partners is a constant concern. ARX Ltd is committed to and strictly complies with the laws and regulations regarding Occupational Health and Safety.

How to proceed:

- If you observe a situation that threatens your physical integrity or that of other partners in the work environment, you must alert them, inform the responsible manager and the Occupational Safety area of ARX Ltd.
- You must always comply with Occupational Health and Safety policies, standards and procedures.
- You must always work using personal protective equipment (PPE) or uniforms, when their use is mandatory.

5. Diversity

ARX Ltd believes that diversity contributes to different worldviews and enriches our work, improving our service to all our clients. Any form of discrimination is unacceptable, including:

- Ethnicity
- Origin
- Gender
- Sexual Orientation
- Religious belief
- Political or ideological conviction
- Unionization condition

- Social Class
- Any type of disability
- Marital Status
- Age

This principle or guideline applies not only to recruitment, but also to all decisions relating to training, promotion, employment relationships and working conditions in general.

6. Relationship

In their work activities, associates interact with a wide range of stakeholders. It is everyone's duty to safeguard ARX Ltd's reputation in these relationships, helping to maintain the image of an ethical and responsible company. Some of these stakeholders are listed below:

Between Partners

In relationships between partners, cordiality, trust, respect, and dignified and honest conduct are expected, regardless of hierarchical position, title, or role.

Right to Information

Each manager undertakes to communicate and disseminate ARX Ltd.'s standards to all partners, as well as institutional information, to ensure that their activities and those of ARX Ltd. are carried out with consistency and quality.

Participative Management

ARX Ltd. provides a supportive environment, prioritizes dialogue, and encourages associate participation in business management.

Media

Requests for financial or business information from the media, the financial community, or the public must always be submitted to the Board of Directors. It is essential that no one responds personally to such requests, as any inappropriate or inaccurate response, including a simple challenge to a statement, could result in unfavorable publicity or seriously affect ARX Ltd's legal standing.

Requests for interviews or statements should be forwarded to the Communications Department.

Competitors

It is in ARX Ltd's interest to operate correctly, in accordance with the law, and to set an example. It is the responsibility of each associate to maintain this cordial relationship, always paying attention to preserving the corporate image and confidential information.

The competitiveness of marketed products must be based on fair competition. Comments that could harm the image of competitors or contribute to the spread of rumors about them should not be made, and competitors must be treated with respect.

Obtaining market information is legitimate and necessary for business; however, it is not permitted to obtain it through illegitimate means.

Compliance with Anti-Corruption Legislation

Associates who, directly or indirectly, act on behalf of ARX Ltd in their relationships with suppliers, partners, customers, public officials, shareholders, investors, other partners, and members of organized civil society are committed to understanding and respecting applicable laws and regulations, as well as maintaining a standard of ethical and responsible conduct.

ARX Ltd does not tolerate the provision or receipt of undue advantages intended to influence or reward any official action or decision within the value chain for their own benefit or that of the Company – such conduct is considered immoral and unethical.

7. Compliance with Financial Commitments

Associates must fulfill their financial commitments arising from purchases or any other obligations assumed within the scope of personal relationships, made or contracted at any ARX Ltd unit, in a manner that preserves their image and does not compromise the relationship and professional activity.

8. Benefits from ARX

ARX Ltd offers services with certain commercial advantages to its customers, such as discounts, delivery adjustments, financing, and others. These benefits must be used by everyone with integrity and ethics. Partners may not, under any circumstances, use third-party data to obtain or offer additional advantages over the available benefits.

9. Conflict of interest

A conflict of interest occurs when a partner is able to influence a decision by ARX Ltd, or other partners or managers, that could result in personal gain, directly or indirectly, for themselves, their family members, or friends.

Partners must ensure that their actions do not conflict with the interests of ARX Ltd or damage its image and reputation. Personal relationships should not override the partner's professional conduct.

Business transactions must be conducted in accordance with the interests of ARX Ltd. No person, commercial entity, or company (legal entity) that maintains a relationship with an associate may obtain any benefit due to that associate's position at ARX Ltd. Furthermore, no associate may benefit from their position at ARX Ltd.

If you have any doubts about whether a given situation may constitute a conflict of interest, consult your manager, the Compliance department, the People & Culture department, or the Legal department.

Recruitment and Selection Policy

All staff increases must be approved by the Board of Directors, and no associate will be hired without undergoing the selection process. Recruitment to ARX Ltd does not consider any family relationship or any other relationship, and strictly adheres to the principles of competence and potential.

No associate is permitted to condition the maintenance of the existing business relationship between a customer/supplier/partner and ARX Ltd on any type of favoritism in hiring or professional advancement.

Political Activities

ARX Ltd respects the right of its partners to participate, as citizens, in the country's political life. However, engaging in partisan political activities in the workplace and/or involving, in any way, ARX Ltd. resources is strictly prohibited.

Partners may also not wear Company uniforms or badges when participating in these activities, nor may they wear party, candidate shirts, or stickers on ARX Ltd. premises.

The dissemination of any form of political propaganda on ARX Ltd. premises, in publications, or on any property, movable or immovable, is also prohibited. Individually, each partner remains free to make personal contributions to candidates and political parties of their choice. Personal contributions are the responsibility of each individual. ARX Ltd. accepts no responsibility or liability for the personal contributions of its partners.

Freedom of Association and Collective Bargaining

Partners are guaranteed the right to free association and collective bargaining.

Use of alcohol and illegal drugs

Partners are prohibited from using alcohol and illicit drugs while performing their professional duties and on ARX Ltd. premises.

All partners must ensure that their work performance and judgment are not affected by the use of substances that may in any way compromise them.

Gifts or premiums

No member may accept gifts, favors, participate in events, receive loans, or receive special benefits from individuals or companies with whom ARX Ltd. has or intends to have a business relationship. Any gift or benefit sent will be received on behalf of ARX Ltd. at any of its business addresses and forwarded to the attention of the Administrative Services Department of ARX Ltd., or to the attention of the People & Management department at other locations.

If a gift is sent to a private address, the member must do the same and simultaneously write to the supplier, with a copy to the Board of Directors, thanking them and informing them that gifts may only be sent to ARX Ltd. business addresses.

Partners must inform all suppliers of the gift or premium policy.

Conflict in Decision-Making

If any employee participates in any strategic discussion or negotiation that could result in a direct or indirect benefit or advantage for themselves and has the power to decide or influence decision-making, they must inform the other parties involved and their Board of Directors of the conflict of interest and refrain from participating in the decision-making process.

Revenue Sources

ARX Ltd. does not permit, under any circumstances:

- Passing lists or raffle tickets on Company premises.

- Receiving tips for performing duties.
- Selling any type of merchandise or product for personal gain on ARX Ltd. premises.

Parallel Activities

Parallel activities are professional activities of the associate, in addition to the functions he/she performs at ARX Ltd.

Parallel activities may be carried out, provided that: they do not impair the associate's performance at the Company; they are carried out outside working hours; they do not conflict with the activities and duties performed at the Company ("Conflict of Interests"); and they are not in the same business segments as ARX Ltd. companies.

What is not permitted for partners:

- Maintaining other relationships with ARX Ltd. companies as a supplier, service provider or partner, whether occasional or permanent, during or even outside working hours;
- Participate in the approval of the hiring of suppliers or partners in which you are a partner or have a family member as a partner;
- Use your business relationships to obtain benefits related to parallel activities;
- Use strategic, confidential and/or internal information from ARX Ltd in lectures, courses and academic work and/or in any public event in which you are involved.

If you have any questions, please consult the Compliance area or the People & Management area.

10. Harassment

ARX Ltd values respect and equality for all, and seeks to promote a peaceful and harassment-free environment, free from any type of harassment, whether moral, sexual, or psychological, or any conduct that negatively impacts the relationship between partners.

Any and all reports of violations of any principle enshrined in this Code or in any other policy or procedures in force at the Company will be analyzed and, if proven, will result in the punishment provided for in the Consequences Policy. More information can be found in the "Whistleblowing Channel" section of this Code.

Moral Harassment

It is unacceptable for any associate to be exposed to humiliating and/or embarrassing situations, regardless of how they are involved. Any negative conduct that destabilizes the relationship between partners in the workplace will be investigated and rigorously punished.

Sexual Harassment

The practice of any form of sexual harassment is prohibited. Any such behavior, if proven, will be subject to the sanctions of current laws, including dismissal for just cause.

Sexual harassment. Art. 216-A. (Penal Code) - To coerce someone with the intent of obtaining sexual advantage or favor, the perpetrator taking advantage of their position of hierarchical superiority or ascendancy inherent in the exercise of employment, position or function.

12. Financial and Business Records

Ensuring accurate and complete business and financial records is everyone's responsibility. This accuracy reflects the reputation and credibility of ARX Ltd and ensures compliance with the legal obligations of ARX Ltd, as well as its business partners.

- Always record and classify transactions in the appropriate accounting period and in the correct account and department. Do not delay or accelerate the recording of income or expenses to meet budget objectives.
- Budgets and balance sheets must be supported by appropriate documentation.
- Ensure that all reports are complete, fair, accurate, timely, and understandable.
- Never falsify documents or insert any information that compromises their documentary value.
- Do not distort the true nature of any transaction.
- Comply with local tax obligations and ensure that, in commercial negotiations with suppliers, no price reduction is granted in exchange for tax evasion, piracy, smuggling, or contraband.
- Payments should only be made to the person or company that has actually supplied the goods or provided the services to the Company and with the collection of the due taxes.

Upon becoming aware of omission, falsification, or inaccuracy in accounting and financial records, or in the information that supports such records, or in other communications, or any violation of internal controls, every associate must report the fact immediately to their management or the Board of Directors.

13. Data Handling

ARX Ltd values the accuracy and quality of all its records. It is essential that all information reflects the real scenario, in a complete, organized, and reliable manner. Manipulation of information and/or results will not be permitted under any circumstances.

Excellence in record management allows ARX Ltd to make more informed and effective decisions and fulfill its legal obligations.

Who is responsible for ensuring the quality of records?
Only the partners in the financial and accounting areas?

All partners, regardless of their area, are responsible for ensuring that records are kept with quality, whether they are sales, expenses, performance evaluations, inventory, hours worked, commercial variables, or any other record made within the company.

14. Use of Company Resources

ARX Ltd's resources are intended to help partners achieve their business and Company objectives. Misuse or waste these resources, including partners' working time, harms operations, business performance, and the Company.

The use of ARX Ltd's assets or information for personal gain or advantage will not be tolerated. Every associate is responsible for taking action against theft, misappropriation, misuse, loss, leakage, damage, or sabotage of any ARX Ltd's assets or information.

15. Information Security

ARX Ltd's partners and service providers, regardless of their affiliation, function, or hierarchical level, are responsible for protecting the technological assets and information they use, both in the physical and digital environments to which they have access. In their activities, they must respect the policies and mechanisms for

controlling and protecting employees and ensure that all non-public information is kept in absolute confidentiality.

The following guidelines help protect ARX Ltd's information:

- Ensure that all information assets have access control, in order to register, monitor, and prevent unauthorized persons from viewing, modifying, storing, or sharing information.
- Your identification (login, password, system/network access, etc.) is unique and non-transferable, and you should only have access to the information and processes essential to your activities.
- Protect all confidential, strategic, and/or internal records and avoid sharing and printing them.
- Protect all data you access and only use it for the purpose that allowed you access to it. Copying, sharing, or printing is only permitted when it is part of previously mapped and authorized procedures. Whenever you leave your workstation, store all papers in the drawer and lock your computer.
- Under no circumstances should you disclose confidential, strategic, and/or internal information to third parties who are not part of ARX Ltd, including family members.
- Do not work with confidential, strategic, and/or internal information in public areas where conversations can be overheard and data confidentiality compromised.
- Confidential, strategic, and/or internal information must be treated rigorously. If it is no longer needed, it must be discarded to prevent it from being recovered.
- You, as an associate or service provider, have an obligation to immediately report any security incidents you become aware of, allowing them to be recorded, evaluated, and addressed.

Incidents should be reported to the email: info@arx.hk

What is non-public information?

It is any information that the Company has not disclosed or made available to the general public, which includes information related to:

- Partners
- Contracts
- Strategic and commercial plans;
- Important administrative changes;
- Mergers and acquisitions;
- Technical specifications
- Prices
- Proposals
- Financial data, product costs, expansion plans, etc.

Use of Insider Information

Trading shares or securities based on material non-public information or providing such information to individuals who may trade it is against the law and may result in legal proceedings and administrative and criminal penalties. If you have insider information about the Company (including all companies directly or indirectly controlled by ARX Ltd), suppliers, partners, or competitors, it is your duty not to engage in any commercial transaction benefiting from the use of this information, aiming to obtain gain or advantage for yourself or third parties.

Privacy

ARX Ltd respects the confidentiality of the personal data of its partners, clients, suppliers, and associates. Only data necessary or legally required for the effective performance of the Company and compliance with legal

obligations is requested, processed, or eventually disclosed, in accordance with the General Data Protection Law and other applicable legislation.

Partners, clients, and associates may, in accordance with applicable legislation and the Company's Privacy Policy, exercise their data subject rights.

Partners and service providers are responsible for protecting all personal data to which they have access, ensuring that it is kept in absolute confidentiality and used exclusively for the purpose for which it was collected and within the limits of the authorization provided by its owners.

NOTE: ARX Ltd reserves the right to monitor the use of computers, telephones, smartphones, and any other corporate equipment and/or services made available or connected through network systems or connections. Monitoring includes, but is not limited to, email, voicemail, internet usage, and any information stored on such equipment and/or services, systems, or servers, under appropriate circumstances and with a view to protecting information and ensuring the security of information traffic, always in accordance with applicable law. Invasion of user privacy is not permitted. During connectivity to corporate networks, personal applications and certain content may be blocked.

Customers

1. Communication

ARX Ltd provides communication channels for its customers to express their opinions. Furthermore, there is a commitment to responding to all requests, complaints, and information requests within pre-established deadlines and with due quality.

Right to Information

ARX Ltd is committed to providing clear and accurate information about its products and services.

2. Customer Service

Customers should receive appropriate and timely responses to their requests. The following basic principles should be considered in customer service:

- Treat the customer with courtesy and politeness.
- Listen attentively to questions and resolve them according to the procedures adopted by ARX Ltd.
- Convey security and credibility.
- Do not use offensive language.
- Do not end contact with the customer without clarifying any doubts.
- Do not use, delete, copy, or forward any confidential customer data to which you may have access.

3. Product and Service Quality

ARX Ltd is committed to the continuous improvement of the quality of its products and services. Should a product exchange be necessary, ARX Ltd undertakes to carry it out in accordance with the Consumer Protection Code and internal regulations previously communicated to the customer.

Suppliers and Partners

1. Equality

Honesty is an essential requirement for establishing healthy and lasting relationships with suppliers and partners. ARX Ltd treats all its potential suppliers and partners fairly and uniformly. Its decisions are based on objective criteria such as price, quality, reliability, and honesty of the supplier and/or partner, thus promoting a fair and equal selection.

2. Compliance with Laws and Commercial Contracts

All suppliers and partners are required to comply with current laws in the environmental, fiscal/tax, and labor fields, and to respect the agreements made in commercial contracts. ARX Ltd reserves the right not to contract services or to interrupt commercial relationships with suppliers and/or partners who do not meet these criteria.

Business dealings with suppliers and/or partners of dubious reputation will not be tolerated. All partners are expressly prohibited from making any improper, dubious, or illegal payments, or from favoring clients, suppliers, or competitors by granting undue benefits.

ARX Ltd emphasizes that all commercial contracts must be approved by the Legal Department.

3. Product and Service Quality

ARX Ltd. supports and guides its suppliers and/or partners towards the continuous improvement of their processes, supplied products, and services provided, always in accordance with the established quality standard.

4. Copyright

Products developed by suppliers exclusively for the Company and its subsidiaries, based on its guidance and support, are the property of ARX Ltd., and their sale to third parties is prohibited without the express authorization of the Board of Directors. Any correspondence will be registered, used, and retained in accordance with ARX's compliance policies and applicable legal requirements.

5. Information Security

Confidential, strategic, and/or internal data of ARX Ltd. must be handled by suppliers and/or partners in a responsible, secure, and respectful manner, ensuring its exclusive use for the development of products or the provision of services to the Company.

6. Health and Safety

ARX Ltd is committed to procedures and instructions that regulate and preserve occupational health and safety and strictly complies with laws and regulations relating to Occupational Medicine and Safety. ARX Ltd reserves the right not to contract services or establish business relationships with suppliers and/or partners that jeopardize the health of its own employees or that tolerate such practices in their value chains, including:

- Forms of forced labor or labor that violate workers' rights as defined by law.
- Exploration of child labor or forced/slave-like labor.
- Any form of sexual abuse or exploitation, as defined by law, including children and adolescents.
- The practice of actions that constitute workplace harassment.

7. Environment

Suppliers and/or partners must comply with local environmental legislation applicable to their operations. They must also maintain an environmental management system and adopt practices to reduce energy, water and waste consumption, with the aim of mitigating their emissions and reducing environmental risks.

8. Valuing Diversity

ARX Ltd does not tolerate discriminatory practices by its suppliers and/or partners, as we believe that diversity contributes to different worldviews and enriches the work.

9. Privacy of Personal Data

When processing personal data on behalf of ARX Ltd, all suppliers or partners must comply with the General Data Protection Law. They must also adopt preventive measures for the protection of this data, which cannot be used for any other purpose.

Government and Society

1. Social and Environmental Responsibility

Many of the activities inherent in the commercialization of products have impacts on the environment and the communities in which ARX Ltd operates. It is ARX Ltd's responsibility to reduce these impacts and seek an integrated balance between social, economic, environmental, and corporate governance aspects, together with all its stakeholders, through:

- Raising awareness about the importance of sustainable pillars: social, environmental, and economic.
- Adopting initiatives to reduce energy and water consumption and waste and increasing recycling and reuse practices in all ARX Ltd units.
- Developing businesses capable of adapting to climate change, reducing emissions, and promoting the conscious consumption of natural resources.
- Preserving the environment and generating a better quality of life for future generations.
- Conscious attitudes, which include having our suppliers and customers as multipliers of the sustainability policy.

2. Human Rights

ARX Ltd understands that the development of its activities must be sustainable and generate a positive impact on society. We are signatories of the UN Global Compact, the world's largest corporate sustainability initiative. Furthermore, we follow the UN Guiding Principles on Business and Human Rights, reaffirming our commitment through actions that contribute to addressing societal challenges.

In this sense, the Company is committed to ensuring the professional dignity of its partners by promoting working conditions compatible with professional practice, fair and just remuneration, and opportunities for technical improvement. ARX Ltd repudiates any act that represents a violation of current legislation, human rights, its Code of Ethics, and other policies.

3. Corruption and Relationship with Public Authorities

ARX Ltd complies with all laws governing its activities.

Corruption is unacceptable at ARX Ltd, whether practiced by our partners, service providers, suppliers and/or associates, or by any participant in our value chain. This behavior is not in accordance with the Corporate Culture, does not benefit the communities and represents a burden for ARX Ltd. Bribery is a form of corruption and is illegal. Bribery is the act of giving money, material goods or other benefits to third parties to obtain something or an illicit or immoral advantage.

In this regard, ARX Ltd, its partners, service providers, suppliers, and/or associates must commit to complying with Law 12.846/2013 and other current legal regulations or those that replace them (“Anti-Corruption Laws”), in clauses of contracts that regulate the relationship with the Company, and must establish the civil and administrative liability of companies and individuals involved in the relationship with the Company for acts that harm the national or foreign Public Administration.

ARX Ltd adopts an ethical stance, based on respect, integrity, and transparency with the public sector, stipulating that:

- All regulations and legal obligations must be met;
- Any situation that may constitute a conflict of interest must be reported to the immediate manager or the People & Management area;
- Bribery is absolutely prohibited, that is, it is forbidden, in any situation, to offer, pay, promise to pay, or authorize the payment of any amount, gifts, or objects of value to any authority or public agent;
- It is forbidden for ARX Ltd to make donations and/or finance political campaigns for candidates or political parties on behalf of ARX Ltd.

ARX Ltd repudiates any act of money laundering, terrorist financing, or any criminal activities involving the manipulation or concealment of assets or financial resources. Consulting the Legal Department should be a habit whenever there are doubts involving legislation or the interpretation of the rules set forth in this Code and other Company policies.

5. WHISTLEBLOWER CHANNEL

The commitment of all partners to the values, principles, and standards of conduct expressed in this Code is essential to building the reputation of ARX Ltd.

ARX Ltd. does not tolerate any form of retaliation for reporting or communicating any suspected violation. The whistleblower does not need to identify themselves, and their report will remain anonymous.

If you become aware of any situation that may violate the Code of Ethics, please contact the Whistleblower Channel via email at info@arx.hk

6. QUESTIONS, MONITORING AND VIOLATIONS OF THE CODE OF ETHICS AND CONDUCT

If you have any questions or witness conduct that you believe to be incorrect, consult your manager, the People & Management Department, or the Whistleblowing Channel.

The Company has structures responsible for monitoring compliance with the Code of Ethics. Violations of the Code will be analyzed, and corrective measures may be determined.

7. COMMUNICATION AND TRAINING

All partners, including newly hired ones, undergo specific and mandatory training covering the topics of the Code of Ethics and Conduct and other policies and procedures in force at the Company. In addition, the Company promotes ongoing actions to disseminate its values, information about the Whistleblowing Channel, and topics

relevant to the Code through communication initiatives, periodic reviews and refresher training in corporate training, which are evaluated with specific goals and indicators regarding partner adherence and knowledge transmitted and captured.

8. ADHERENCE

Partners, suppliers, and service providers declare that they are aware of this Code and other policies and procedures in force at the Company, through clauses that address these issues in the contracts that establish their relationship with the Company.

9. GENERAL PROVISIONS

Knowledge of the policies is fundamental for the good performance of the associate on the Company's premises. The contribution of all associates and stakeholders is essential for the effectiveness and efficiency of the Ethics in Practice Program; therefore, the commitment of all to the values, principles, policies, and standards of conduct is indispensable.

This Policy comes into effect on the date of its approval by the Board of Directors.