

## ARX LIMITED COMPLIANCE POLICY

### 1. PURPOSE

This Policy aims to establish the guidelines and key responsibilities associated with the Compliance function, in accordance with market best practices and applicable regulations. It also seeks to promote a culture of Compliance across all levels of the Company, reinforcing the importance of understanding and complying with legal and procedural requirements, both external and internal.

### 2. SCOPE

This Policy applies to the Company and all its brands and must be observed by all members of its ecosystem and subsidiaries, including: employees, service providers, suppliers, third parties, sellers, merchants, customers, joint ventures, mergers and acquisitions, as well as all partners and clients.

### 3. DEFINITIONS

- **Managers:** All Directors and members of the Company's Board of Directors.
- **Associate:** Any employee or collaborator who has access to the Company's information or resources.
- **Company:** Refers to ARX Limited and all other related entities, including direct and indirect subsidiaries, joint ventures, and affiliates, current and future, and applies individually to any of the entities that form part of the same economic group.
- **Compliance:** Means the obligation to comply with, be in accordance with, and enforce (i) the legal, regulatory, and normative provisions applicable to the Company's activities, as well as (ii) internal policies and procedures.
- **Partner:** Includes all parties with whom the Company maintains service or product supply relationships, directly or indirectly, such as service providers in general, suppliers (manufacturers or distributors).
- **Integrity Program:** A set of processes, controls, and procedures aimed at preventing and identifying conduct that is not in compliance with Brazilian legislation and the Code of Ethics and Conduct, as well as promoting an internal culture that encourages ethical and principled behavior among its associates and partners.
- **Risk(s):** Uncertainty regarding the occurrence of an event that may reduce, delay, alter, or prevent the achievement of business objectives.
- **Stakeholders:** All individuals or entities that have a relevant interest in the Company, or that assume any type of risk, directly or indirectly, in relation to it. These include, among others: shareholders, investors, associates, society, customers, regulatory authorities, suppliers, partners, and the media.

### 4. GUIDELINES

The Company is committed to conducting its business in accordance with the highest standards of ethics, integrity, and transparency, ensuring compliance with applicable laws and respect for all stakeholders.

To this end, the Company:

- Promotes the principles and conduct outlined in its Code of Ethics and Conduct;
- Ensures an independent and autonomous Compliance structure, reporting to the Ethics Committee;
- Fosters a culture of integrity and ethical values;
- Establishes the Integrity Program Committee structure;
- Ensures confidentiality and appropriate communication channels for reporting issues to senior management and governance bodies.

## 5. ETHICS

To strengthen ethical culture and ensure compliance, the Company maintains an Integrity Program applicable to all associates, partners, and suppliers. This includes processes and activities aimed at preventing, detecting, and correcting deviations from legal and ethical standards.

- **Risk Assessment**

The Company considers it fundamental to know its services/products, the objectives and the vulnerabilities of the business and of the activity segments in which it operates, in order to ensure a clear assessment of the likelihood of occurrence of the risks to which it is exposed and of the impacts that such events would have.

- **Definition of Policies, Regulations and Procedures**

Policies, regulations and procedures are fundamental for maintaining standards of ethics, integrity, honesty and compliance. It is through these instruments that the Company formalizes the guidelines of its business and guides its associates regarding their actions and decisions. Based on the identification of changes and/or issuance of laws, rules and regulations, on risk assessment, on the Code of Ethics and Conduct and on the Company's business practices, the policies, regulations and procedures to be created or reviewed are defined and prioritized, in order to maintain the state of compliance.

- **Communication and Training**

The dissemination of rules, of the Compliance culture and of expectations of conduct is carried out through communication initiatives and training programs. The objective is to enable, update and specialize associates in topics related to risk management, internal controls and other Compliance functions. These activities are continuous and fundamental for fostering the culture of Compliance and ethics within the Company.

- **Hiring of Suppliers and Partners**

Due to the concept of co-responsibility and with the objective of maintaining its integrity, the Company considers it essential to know and monitor the third parties with whom it maintains a commercial relationship, such as its partners and suppliers. For this purpose, the Company establishes rules for suppliers and partners through the supplier manual.

- **Continuous Improvement**

At each monitoring, investigation or change in the external or internal environment, points for improvement may be identified that must be implemented. The improvement proposals are reported to and approved by senior management, when applicable.

## 6. RESPONSIBILITIES

### 6.1 Associates

- Know and comply with the rules set forth in this policy, as well as the policies and procedures related to their areas of activity, and consult the Compliance area regarding situations that may conflict with the guidelines described herein.
- Comply with the Code of Ethics and Conduct and all laws that regulate the Company's activities.
- Ensure compliance in the performance of their activities and report of acts contrary to laws, regulations, procedures, or internal or external rules.
- Act as a Compliance agent and disseminate the culture of ethics and integrity within the Company.
- Inform all suppliers and business partners about the Company's policies.

## 6.2 Management

- Provide proper support to the Ethics Committee, the Compliance area and other involved areas, so as to ensure the full development of the Integrity Program, including the proper allocation of resources and independence and impartiality in decision-making.
- Ensure that the Compliance policy is adequately communicated to all associates and relevant partners of the Company.
- Monitor the effectiveness and continuity of the application of the Compliance policy, as well as the dissemination of standards of integrity and ethical conduct as part of the Company's culture, through reporting of indicators.
- Validate all internal policies of the Company, including those to be submitted for approval by the Board of Directors.
- Deliberate on cases of violations of applicable legislation, among other matters requiring its assessment.
- Ensure that coercive measures are taken when deviations from compliance are identified.
- Provide the Compliance structures with the necessary means for the performance of their activities.
- Approve this policy and other Program regulations that require approval by Senior Management.

## 6.3 Compliance Area

- Disseminate the guidelines established in internal policies, clarifying any doubts regarding their content and application.
- Ensure, independently, compliance with internal Compliance policies and procedures by all areas of the Company.
- Support business units and support areas in observing their direct responsibilities, guiding and assisting in the identification of risks and in the definition of action plans to mitigate them.
- Analyze and deliberate on situations that may involve conflicts of interest and resolve them.
- Assess the compliance requirements of new products and services, as well as their changes.
- Prevent, monitor and evaluate suspicious operations and, if there are indications of unlawful conduct, report the case to the Investigations Team.
- Ensure and provide guidance on good governance practices.
- Verify the execution of proper communication of all internal policies to associates and relevant partners.
- Assess and monitor the Company's Compliance risk exposures, considering the external environment, laws, regulations and internal rules; as well as define mitigation strategies based on relevance and prioritization, in order to meet anti-corruption legal requirements and other laws applicable to the business.
- Promote identification and support business units in managing risks arising from relationships with partners, suppliers and individuals acting as their representatives, with emphasis on acts of corruption (Integrity due diligence).
- Support the areas responsible for contributions, donations and sponsorships with due diligence information focused on compliance of the individuals or legal entities involved, in order to mitigate possible risks.

## 6.4 People Area

- Ensure that new associates, during the onboarding and integration process, receive training and are granted access to the Code of Ethics and Conduct and other Company policies and procedures, obtaining acknowledgment of awareness of such documents during the training.
- Carry out the necessary actions to ensure the dissemination of communication and recurring training of the Integrity Program to employees and third parties.
- Support the application of ethical profile assessment questionnaires during recruitment processes for hiring new associates or in internal movements, according to the needs and risk level of the position.
- Provide relevant information for the evolution and continuous improvement of the Company's Integrity Program, including reporting the percentage of trained associates and presenting the results of climate surveys and exit interviews.

## 7. NON-COMPLIANCE WITH THE POLICY

Any associate who fails to comply with any of the provisions set forth in this policy and in all other policies related to their activities within the Company, as well as with the applicable legislation, will expose the Company to certain penalties and will also be subject to the legal consequences arising from such non-compliance and, at the Company's discretion, to termination of the employment agreement for cause.

The Company shall seek, whenever possible and with the best level of diligence, to individualize and particularize the conduct that may be classified as a punishable offense, informing and cooperating with the competent authorities for the full investigation and accountability of the individuals who committed such acts.

The responsibility of the recipients of this policy shall also be assessed and, if confirmed, they shall be held personally liable for the crimes committed, as well as for any compensation of damages suffered by the Company as a result of such conduct. The recipients of this policy who have carried out the harmful act shall be held liable, as well as those who, being aware of its occurrence, failed to act, regardless of their hierarchical position within the Company.

Without prejudice to the legal penalties and those arising from employment and/or service agreements, the associate or any recipient of this policy shall be liable for any damages caused to the Company and/or to third parties.

## 8. GENERAL PROVISIONS

Knowledge of the policies is fundamental for the proper performance of the associate within the Company. The contribution of all associates and stakeholders is essential to the effectiveness and efficiency of the policies; therefore, the commitment of all to the Company's values, principles, policies and rules of conduct is indispensable.

This Policy enter into force on the date of its approval by the Board of Directors.