



CODE OF ETHICAL CONDUCT

VIA VIBRA



We are pleased to present our new Code of Ethical Conduct. This Code applies to the members of the Board of Directors, the Fiscal Council, the Executive Board, and, in short, to all of us who make up the workforce.

The Code encompasses the desired principles of conduct in all relationships with our stakeholders and has the fundamental purpose of serving as a guide for orientation and consultation regarding ethical behavior and sound decision-making. It is the formal declaration of our integrity and should guide decisions that are correct, fair, and honest, in accordance with legislation and with our policies and procedures, so that we remain true to our values, principles, and culture.

This document presents the ethical conduct that must be present in all our activities and be mandatory in our daily routine. All individuals subject to this Code must observe and comply with its guidelines and report any possible cases of non-compliance through the appropriate channels provided by the company.

The business environment is complex and constantly evolving, requiring us to maintain a reflective attitude and an ongoing openness to development. Therefore, we encourage you to read this content carefully and willingly, as a personal commitment to ethics in our business. After all, Integrity is our energy!

Thank you

Executive Board of Vibra

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1. PRESENTATION

Introduction

Our Code of Ethical Conduct brings together the main guidelines to ensure that our objectives are achieved with integrity. The conduct described here must be observed by all of us as behavioral guidance in professional situations or those arising from them. The regulations referenced herein, which complement this Code, must also be observed.

The Ethics Committee will be responsible for monitoring compliance with this Code and its application, as well as periodically reviewing its provisions, with transparency and participation of stakeholders.

This Code will be widely disseminated and made available to all our stakeholders on our website.

Who It Applies To

The Code of Ethical Conduct applies to members of the Board of Directors, the Fiscal Council, Committees, the Executive Board, leaders, employees, interns, representatives, and service providers, constituting an individual and collective commitment by all to comply with and promote its enforcement in all actions within Vibra's production chain and in relationships with our stakeholders.

It is also recommended that it be followed by wholly-owned subsidiaries and controlled companies. In the case of affiliated companies and jointly controlled entities, the guidelines in this document are indicative and contribute to aligning ethics management in invested companies.

Vibra employees must become familiar with this Code and formally acknowledge its terms, as non-compliance may result in disciplinary measures. The acknowledgment must be recorded upon admission or hiring, as well as during revisions of this Code.

Vibra is committed to promoting periodic training for its employees on the topics covered by this Code.

2. MAKING ETHICAL DECISIONS

Acting with integrity is the responsibility of every person at Vibra. Each decision we make impacts our colleagues, clients, partners, communities, and the future of our business. Therefore, our choices must reflect not only legality and compliance with standards and policies but also Vibra's corporate governance principles: ethics, transparency, fairness, compliance, and effectiveness.

We expect leaders and employees to use this Code as a continuous reference, guiding their actions so they align with the Company's values. Whenever there are differences between local regulations and our guidelines, the highest standard of integrity shall prevail.

We recognize that the answer is not always immediate or obvious. That is why we encourage a posture of reflection, nonconformity, openness to dialogue, and collaboration among areas. Decision-making should consider not only immediate effects but also the maintenance and sustainability of the business.



When in doubt, or faced with a difficult situation or decision, try answering the following questions:

- Is it considered legal or in compliance with our policies and procedures?
- Is it aligned with the Company's principles and values?
- Could it pose a risk or cause harm to employees or Vibra's facilities?
- Am I acting in the best interests of Vibra, my own interests, or the interests of third parties?
- If this were disclosed in the press, would I feel comfortable with the situation?
- What would I say to my family about it?
- What is my intuition or gut feeling regarding this situation?

If you do not feel comfortable or have difficulty answering these questions, you should seek clarification and advice from your immediate manager or your area leader. If you do not feel comfortable and have indications that this situation violates the principles of this Code, you must report it through the formal channels provided by the Company, described in

Section 7 – “Reporting Violations”.

Additionally, if you are unsure about how to interpret our Code or have questions about how it is applied, speak with the integrity officer in your area or contact the Integrity Department through the Ombudsman.

3. WHAT WE BELIEVE IN

We believe that integrity is not just a value, but the energy that drives Vibra. It manifests in our daily choices and sustains the trust of our clients, partners, investors, employees, and society.

Our commitment is to act responsibly, innovatively, and sustainably—respecting people, preserving the environment, and contributing to a fairer future. We know that the decisions we make today shape the legacy we will leave for future generations.

Our Principles

They are the foundation of our culture and guide our actions:

Ethics: Always act honestly, with integrity and responsibility.

Transparency: Communicate clearly and openly, strengthening trust.

Fairness: Treat all people with respect, promoting diversity, inclusion, and psychological safety.

Compliance: Comply with laws, regulations, and internal standards, exceeding requirements whenever possible.

Effectiveness: Pursue sustainable, innovative, and consistent results.

Our Vision and Ambition

We exist to move Brazil with Its Best Energy. By 2030, we aim to become the country's largest multi-energy platform, recognized for integrity, innovation, and sustainability.

Our Values:

We Pulse Together – We deliver results collaboratively, encouraging dialogue and cooperation across areas to achieve our goals.

United for the Client – We actively listen to our clients, keeping the focus on their needs to generate a positive impact on their businesses and society.

We Lead with Sustainability – We act transparently and with integrity in all our actions, valuing diversity, inclusion, and fairness. We support the energy transition and decarbonization, building a legacy of positive impact for future generations.

We Simplify Everyday Life – We deliver solutions with simplicity and agility, seeking innovative, data-driven answers to the challenges of our time.

We Act Boldly – We are proactive and nonconformist, encouraging courage to challenge the status quo. We create an environment where everyone can be a protagonist in the transformation we want to see in society.

We Act with an Ownership Mindset – We honor and enforce commitments, acting responsibly and always prioritizing Vibra's interests over personal or third-party advantages.

Thus, we believe that **acting with integrity, innovating responsibly, and respecting people** are the foundations for building a future where energy, ethics, and sustainability go hand in hand.

4. RESPECT FOR PEOPLE

Respect for Human Rights

We are committed to respecting and promoting Human Rights, maintaining relationships based on respect and cordiality, valuing the needs of all individuals to ensure dignity, health, appreciation of diversity, and the exercise of citizenship.

Our actions and management are based on international principles and standards, including the United Nations Guiding Principles on Business and Human Rights and the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, in addition to the applicable legislation in each jurisdiction where we operate. In this way, we seek to align our practices with the best references in ethics, integrity, and corporate social responsibility.

We do not condone practices that violate human dignity, such as degrading, forced, slave, or analogous labor, nor any form of child labor exploitation, in compliance with current legislation and international treaties ratified by Brazil. We are committed to preventing and eliminating such situations throughout our value chain.



We are committed to respecting and valuing diversity and human dignity, promoting fair labor relations in a healthy environment based on mutual trust, cooperation, and solidarity. We comply with current labor legislation, ensuring fair compensation, appropriate benefits, regular working hours, weekly rest, and periodic vacations. We reinforce our commitment to equal pay between genders for work of equal value, maintaining a safe and healthy work environment, prioritizing the prevention of accidents and occupational diseases. We also fully respect freedom of association and the right to collective bargaining.



The Company is committed to combating violations of Human and Labor Rights through voluntary adherence to the Ten Principles of the UN Global Compact, the guidelines of the Pact for the Eradication of Slave Labor, the fight against child labor, and compliance with applicable legislation.

For more information, please refer to:

- *Human Rights and Diversity, available on our website.*
- *Universal Declaration of Human Rights by the United Nations (UN);*
- *International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work;*
- *Ten Principles of the United Nations Global Compact.*

Combating Sexual Violence Against Children and Adolescents

The Company rejects any form of sexual violence against children and adolescents, adopting this issue as its main social cause. Our commitment is to actively contribute to eradicating this crime through awareness and engagement of employees, business partners, and society. In this context, we support and participate in initiatives aimed at protecting children and adolescents and combating sexual exploitation along Brazilian highways.

For more information, visit:

- Social Cause Page: <https://www.vibraenergia.com.br/causa-social>

Respect for Diversity

Promoting diversity, equity, and inclusion at Vibra means encouraging creativity and innovation in problem-solving and overcoming current and future challenges through the combination of different people, ideas, and experiences.

Improving workplace relationships depends on mutual respect and ensuring equal rights for all individuals, as these principles are essential to creating opportunities and new perspectives.

For more information, consult:

- Human Rights and Diversity, available on our website.
- Diversity, Equity, and Inclusion Policy

Harassment, Discrimination, and Other Labor Violations

Vibra rejects any form of labor violation, discrimination, or harassment, reaffirming its commitment to a healthy, respectful, and inclusive professional environment.



It is prohibited to engage in or condone any situation, real or apparent, involving abusive conduct such as moral harassment, management by insult, inappropriate moral behavior, discrimination, sexual harassment, inappropriate sexual behavior, coercion, retaliation, discrimination, and physical violence.

Labor Violation: Involves gestures, words, attitudes, or offensive actions that may be explicit or subtle. These actions can disqualify, discriminate, humiliate, and embarrass, affecting a person's dignity and potentially compromising their career and physical and psychological integrity, as well as deteriorating the work environment.

Discrimination: Any distinction, exclusion, or unequal treatment based on personal characteristics such as gender, race, color, age, religion, origin, social class, disability, sexual orientation, among others, that results in harm or limitation of opportunities.

Examples: Racist jokes, homophobic remarks, comments about people's bodies, denying women access to leadership positions, among others.

*Moral Harassment: refers to abusive, **repetitive, and prolonged** conduct aimed at humiliating, destabilizing, or constraining a worker in their work environment. Isolated behaviors with the potential to cause moral or psychological harm, although inappropriate, do not constitute moral harassment. These are considered labor violations (management by insult and inappropriate moral behavior) and are therefore equally prohibited by Vibra.*

Examples: *Unattainable goals, repeated use of violent communication, stripping away work responsibilities, use of derogatory nicknames, constant excessive surveillance, public humiliation, among others.*

Management by Insult

Aggressive behavior by a manager when subjecting an employee to excessive pressure or violent treatment, insulting them.

Example: *An employee is insulted by the manager for making a mistake in performing their tasks.*

Behavior that violates another person's dignity, not classified as moral harassment or management by insult.

Examples: *Offending, cursing, or communicating violently with a colleague.*

Sexual Harassment: in Brazil, sexual harassment is a crime, defined in Article 216-A of the Penal Code as "constraining someone with the intent to obtain

sexual advantage or favor, taking advantage of the perpetrator's position of hierarchical superiority or authority inherent to employment, position, or function". Therefore, for sexual harassment to be characterized, there must be a hierarchical relationship between employees. Otherwise, the conduct will be considered inappropriate sexual behavior, which is also prohibited by Vibra.

Examples: *Promises of preferential treatment in exchange for sexual favors; blackmail for continued employment or promotion in case of refusal of sexual favors, among others.*

Inappropriate Sexual Behavior: Engaging in sexual conduct rejected by the victim that aims to violate their intimacy and privacy.

Examples: *Unauthorized touching; embarrassing compliments, among others.*

If any of these situations occur, any employee must report the case through the Ethics Channel, with guaranteed confidentiality, impartial investigation, and protection against retaliation.

It is important to emphasize that actions inherent to people management—such as setting and monitoring goals, delivery deadlines, performance feedback, enforcing punctuality, and ensuring responsibilities—do not constitute labor violations or harassment, provided they are conducted respectfully, transparently, and without abuse.

Freedom of Expression

We promote and encourage the expression of opinions and ideas without retaliation or censorship, in an environment that fosters dialogue and respects all dimensions of diversity, as stated in the previous section.

Political and Religious Activities

We recognize and respect the constitutional right to political and religious freedom, as well as the right to freely associate with union activities and exercise collective bargaining. We reaffirm our commitment to safeguarding the rights of all employees in their choices and expressions. However, we recommend that political-party and religious activities be carried out outside working hours, without using the Company's resources or premises for this purpose, and without associating these activities with the Company's brands.

It is not permitted to use Company resources to support and/or contribute to political parties or political campaigns.



People Management

We strive to create a psychologically safe environment, where merit is the basis for professional recognition and equity guides decisions

—intentionally analyzing potential inequalities.

We take into account characteristics related to different aspects of diversity to ensure fair decisions in all processes, such as Recruitment and Selection, Performance Cycle, Promotions, Recognition, among others, acknowledging the individuality and needs of each person.

Adaptation to the Environment

We must maintain attire and vocabulary compatible with the corporate environment, with external audiences we interact with, and with the local culture of the community where we operate. The use of derogatory language is prohibited, and it is always recommended to communicate clearly, objectively, and courteously.

5. COMMITMENT TO VALUING LIFE

Safety and Health

We recognize that all forms of life and the environment are our most precious assets. Therefore, at Vibra, no situation, urgency, or delivery takes precedence over issues that could put at risk the integrity of people and the environment in which we operate.

We are responsible, and leadership is essential to ensure safety and promote the health of the entire team. Leaders must comply with and enforce policies, standards, and procedures, strengthening a culture of a safe environment, free from fatalities and risk situations that could negatively impact lives and the environment.

We must practice interdependence: “Take care of yourself, take care of others, and accept being cared for”—it saves lives.



We need to empower ourselves to act and intervene in risk situations that could result in accidents. Our Ten Golden Rules guide conduct and suggest behaviors that, when followed, reduce the likelihood of undesirable events.

We reaffirm our commitment to excellence in safety and to promoting physical and mental health, recognizing that well-being in our work environment is essential to ensuring the integrity of our lives and, consequently, the profitability and sustainability of the company.

Through the Risk Management Program (PGR) and the Medical Control and Occupational Health Program (PCMSO), we monitor and control occupational risks, eliminating or mitigating their effects.

Our employees are continuously encouraged to participate in discussions involving safety, the environment, or any type of harassment—either individually or through their elected representatives on the Internal Commission for Accident and Harassment Prevention (CIPA).

These topics are not exclusive to formally designated areas; they concern the entire company in a unified effort to strengthen ownership and a one-team culture.

At Vibra, safety and health are non-negotiable!

Environment and Sustainability

We conduct our business with social and environmental responsibility, contributing to sustainable development, and we are committed to minimizing the environmental impact of our processes and activities. We comply with all applicable environmental laws, regulations, and procedures, as well as commitments to sustainable practices and environmental protection.

In this regard, we encourage reducing water consumption, continuously optimizing energy use in our operations and fleet, reducing Greenhouse Gas Emissions (GHG), and properly managing waste across all Company operations.

We have defined actions that make up our ESG Agenda, which guides the Company's main initiatives—and all of us—toward sustainable development.

For more information, please refer to the following resources available on our website:

- *Health, Safety, and Environmental (HSE) Policy*
- *Climate Change and Energy Transition Policy*
- *ESG Agenda*
- *Integrated Report*

6. PRACTICAL CONDUCT

What We Expect From You

We conduct our activities with ethics and transparency, striving to promote a fair, ethical, and trustworthy corporate and business environment. To achieve this, it is essential that you understand our Code and how it applies to you.

We expect you to be committed to:

- *Knowing and complying with applicable laws and regulations, as well as the Company's policies, standards, guidelines, instructions, and requirements.*
- *Acting with honesty, impartiality, transparency, and respect to ensure the development of ethical, constructive, and lasting relationships between Vibra and its stakeholders.*
- *Performing professional activities with diligence, care, responsibility, and effectiveness, making proper use of and safeguarding the Company's resources, image, and reputation.*
- *Promoting the security, integrity, and proper use of information under our responsibility.*
- *Speaking up whenever you become aware of possible violations of this Code, policies, standards, guidelines, instructions, and requirements of the Company, as well as legal and regulatory obligations.*



For more information, please refer to:

- *Vibra Integrity Policy.*

Conflict of Interest

A conflict of interest is considered any situation arising from a clash between Vibra's interests and the personal interests of employees or third parties, which may compromise or improperly influence Vibra's interests, our actions, and professional decisions.



Conflicts of interest occur most frequently in:

- Performing parallel activities.
- Due to kinship or affective relationships.
- In additional financial investments.
- Improper use of professional information.
- Receiving gifts and hospitality.

Our employees should avoid, whenever possible, situations that may give rise to conflicts of interest.

Common Examples of Conflicts of Interest:

Improper use of professional information:

Example: Sharing confidential project details with external parties without malicious intent.

Relationships of friendship, affection, or kinship

Example 1: An employee from the negotiation area participates in a committee that evaluates partnership proposals with the company. One of the participants is a close personal friend of the employee, which compromises decision-making impartiality.

Example 2: A leader and subordinate maintain a romantic relationship.

Parallel Activities:

a) Working for a competitor:

Example: A Vibra employee also works as a consultant for another company in the same sector.

b) Participation in events sponsored by suppliers:

Example: An employee is invited to speak at a conference paid for by a Vibra supplier during a contract renewal process.

Our employees must not engage, directly or indirectly, in any activity that conflicts with the Company's interests, nor should they disclose or use privileged information obtained as a result of their activities.

Not Allowed:

- *Engaging in activities that conflict with Vibra's business, directly or indirectly.*
- *Using confidential information obtained at work for personal benefit or for third parties.*
- *Providing services or maintaining commercial relationships with individuals or companies that may have interests conflicting with their responsibilities.*
- *Advising, managing, or assisting third parties in negotiations with Vibra, even if there is no direct participation in the negotiation.*
- *Receiving gifts, even if they come from suppliers favored by Vibra.*
- *Using one's position in the company to obtain advantages or benefits for oneself or others.*
- *Allowing parallel activities to harm performance at Vibra.*
- *Using resources and work tools for personal activities that compromise their functions at Vibra (They should not be used for personal purposes, even if there is no financial loss to Vibra).*



- *Influencing or participating in hiring or negotiation decisions involving companies in which relatives or close friends have a stake, even if the employee does not have a direct link.*
- *It is not allowed to advise third parties in negotiations with Vibra or maintain commercial relationships with them.*
- *It is not allowed to harm performance at Vibra due to parallel activities or personal relationships.*
- *Do not use your position to gain advantages for yourself or others, even if there is no direct financial relationship.*
- *Avoid situations where personal interests or legal ties may affect the employee's impartiality, such as relatives or partners with whom there is a close relationship.*

Although it is not possible to foresee all situations that may constitute a conflict of interest in this Code, these examples also serve as guidance to identify potential conflicts and seek clarification in case of doubt.

For more information, please refer to:

- *Internal Standard "Receipt and Handling of Ombudsman Demands".*

Relationships of Kinship or Affection

Sometimes, the existence of a personal relationship in the corporate environment may affect the proper conduct of our activities, making it necessary to ensure that all actions and decisions are taken in the best interest of the Company.

- Our admissions, hiring, and negotiations must follow technical criteria, without any kind of favoritism arising from family or personal relationships.
- We hire professionals to meet Vibra's business needs based on their professional qualifications, and we do not make hiring decisions to benefit relatives of employees, clients, suppliers, public agents, or government officials.
- Employees who have a family or personal relationship with suppliers, service providers, customers, or partners must refrain from participating in any evaluations, approvals, management, supervision, negotiations, and other decisions involving the company.

In case of doubt:

- Try to answer the questions described in Section 2 – "Making Ethical Decisions."
- Be transparent with your immediate manager.
- Send a report to Ouvidoria through the channels indicated in Section 7, in order to obtain the Company's formal position regarding the specific case.

For the purposes of this Code, relatives are considered to be: (a) spouse, partner, or relative in a direct line or collateral, by consanguinity or affinity, up to the third degree (see guidance table in the Glossary).



It is permitted for employees to recommend individuals to participate in Vibra's selection and hiring processes, including those with whom they have family or personal relationships. However, employees who make such recommendations must immediately inform the HR department about the relationship with the recommended person, as well as refrain from participating, attempting to influence, or interfering in the selection and hiring process.

In cases of recommendations made by employees in leadership positions (coordinators, directors, managers, superintendents, etc.), the eventual hiring must be previously authorized by the respective Vice President, with prior review by the Ethics Committee and acknowledgment by the Integrity Department.

In cases of recommendations made by Vice Presidents, the eventual hiring must be previously authorized by the Executive Board, with prior review by the Ethics Committee and acknowledgment by the Integrity Department.

In cases of recommendations made by members of the Board of Directors or the Fiscal Council, with prior review by the Ethics Committee and acknowledgment by the Integrity Department.



- *Direct subordination between employees who have a family or personal relationship is not allowed.*
- *It is not allowed in any situation to seek advantages for yourself, a relative, or someone with whom you have an affective relationship.*
- *Avoid acting for the benefit of the interests of a legal entity in which an employee of Vibra, their relatives, or someone with whom they have an affective relationship has an interest.*
- *Employees of Vibra must not interfere or attempt to interfere in decisions regarding the hiring of professionals by contracted companies.*
- *It is not permitted to hire a legal entity administered or owned by a relative of an employee of Vibra (i) who will manage the contract; (ii) who will supervise the contract; (iii) who will approve payments related to the contract; (iv) who will immediately report to the person responsible for the contract. Exceptions to this rule must be submitted for approval by the Ethics Committee, with acknowledgment by the Integrity Department.*
- *It is not permitted to hire a legal entity whose execution of the contract will be managed by a relative of an employee of Vibra (i) who will manage the contract; (ii) who will supervise the contract; (iii) who will approve payments related to the contract; (iv) who will immediately report to the person responsible for the contract. Exceptions to this rule must be submitted for approval by the Ethics Committee, with acknowledgment by the Integrity Department.*

For more information, consult:

- *Internal regulation "Receipt and Handling of Ouvidoria Requests".*

Gifts, Presents, and Hospitality

Receiving or offering occasional gifts, presents, and hospitality is part of the relationship process in business and should be conducted with transparency so as not to influence decisions or generate expectations of reciprocity.

Thus, the following guidelines must be observed:

1. Distinction between Gifts and Presents

The distinction is based on the market value of the item, according to the Company's internal procedure.

Gift: *Item of low market value within the limit set by the Company. May be received from private or public organizations.*

Present: *Item whose market value exceeds the limit defined for gifts. As a general rule, Vibra employees should not receive, offer, or give presents to third parties.*

Exceptional situations requiring evaluation of a present must be submitted for review by the Integrity Department.

2. Hospitality

Hospitality such as meals, entertainment, travel, and accommodations is only allowed when there is a legitimate business purpose. Accepting or offering requires prior authorization and, depending on the situation, also approval from the Integrity Department, as detailed in the internal procedure.

3. Relationship with Public Agents

Offering gifts or hospitality to public agents must strictly comply with the value limits defined by legislation. Offering anything beyond these limits may be interpreted as an attempt at bribery, with serious legal consequences for Vibra and the employee.

How to Act in Practice:

Before Receiving or Offering:

Evaluate the relevance and appropriateness of receiving or offering the item. Ask yourself: "Is there a clear business purpose? Could this create a negative perception?"

In case of doubt, follow these steps:

- Try to answer the questions described in Section 2 – "Making Ethical Decisions" of this Code;
- Consult our internal procedure that specifically addresses this topic and defines the permitted values;
- Talk to your immediate manager to get an initial orientation;
- If the doubt persists, consult the Integrity Department. Remember: it is always better to ask than to assume!



Combating Fraud, Corruption, Money Laundering, and Terrorism Financing

Corruption directly affects people's well-being by diverting public investments in health, education, infrastructure, security, and housing, among other essential rights, increasing social exclusion and economic inequality. It restricts the country's economic growth, discourages investors, and hinders the creation and development of new businesses and jobs. It erodes trust in institutions and among people.

We repudiate any practices of fraud, corruption, and bribery. We prohibit any type of improper payments by our employees, including bribery, kickbacks, extortion, or facilitation payments, whether directly or indirectly. Likewise, we do not request or accept bribes, kickbacks, or any undue advantage.

In addition, we do not allow facilitation payments to public agents or private companies to guarantee or accelerate routine actions, such as obtaining licenses, permits, authorizations, approvals, decisions, among others.

We do not condone any practices of fraud or corruption and maintain formal control procedures and consequences for any violations.



It is prohibited:

- To engage in or condone any type of fraud, falsification, or lie, or any intentional action or omission aimed at misleading or inducing others into error.*
- To insinuate, promise, offer, authorize, or pay money, bribes, kickbacks, anything of value, or any undue advantage, either directly or through intermediaries, to public agents or third parties, with the purpose of obtaining any kind of undue advantage, including to obtain or expedite the processing of government documentation (licenses, permits, authorizations, approvals, decisions, among others).*
- To insinuate, request, accept, or receive money, bribes, kickbacks, or any undue advantage, including any type of favor, benefit, donation, gratuity, for oneself or for third parties, as a counterpart to our professional activities.*



If you are the victim of an attempted act of corruption, a request for payment, or extortion, or if you have knowledge or indications of situations related to fraud or corruption, immediately report it through the channels indicated in Section 7 – "Reporting Violations".

In addition to combating fraud and corruption, we are also committed to fighting money laundering and terrorism financing in our production chain. In this sense, we are committed to adopting reasonable measures to mitigate the risk of relationships with third parties associated with such practices.



Whenever possible, verify whether the company, person, or entity with which Vibra intends to conduct business is on the sanctions list. If identified as sanctioned, consult the Integrity Department before proceeding with the intended transaction.

For more information, consult:

- *Vibra Integrity Policy*
- *Vibra Integrity Program*.
- *Internal regulation "Prevention of Money Laundering and Terrorism Financing"*

Defense of Competition

Competition defense legislation serves as an instrument to protect and preserve the principles and values that govern the market, such as the principles of free initiative, free competition, and consumer rights. In a free market, the most efficient companies prosper, benefiting consumers, who will have better products at better prices.

The preservation of free competition allows consumers to have access to goods and services with quality at lower prices, forcing companies to continuously invest in the quality of their products and the efficiency of their production processes. Limiting competition generates negative effects not only for consumers but also for the entire economy, which becomes less dynamic and less efficient.

Vibra is always committed to these principles and values and believes in the benefits of competition for society, for its employees, and for society as a whole, rejecting any anti-competitive practices.



- Any conduct that aims to, or may result in, the following effects—even if not achieved—is considered anti-competitive:
 - Limiting, restraining, or harming free competition or free initiative.
 - Dominating a relevant market for goods or services.
 - Increasing profits arbitrarily
 - Exercising a dominant position abusively.

Therefore, it is essential that all our employees know and follow the guidelines contained in our Competition Conduct Guide.



- *Read and learn our Competition Conduct Guide, so you are aware of the behaviors considered anti-competitive and know how to act correctly.*
- *Respect the freedom of pricing for any economic agent who maintains a commercial relationship with Vibra.*
- *Immediately report to your manager any possible violations of fair competition practices that you become aware of.*
- *In case of doubt regarding commercial conduct and contacts with competitors and clients, consult the Competition Conduct Guide, your immediate manager, the Legal Department, or the Integrity Department.*

An anti-competitive conduct, in addition to being contrary to the Company's principles and values, may result in severe penalties for Vibra and the professionals involved, as well as reputational risk for the Company. Penalties may range from fines calculated on Vibra's gross revenue to imprisonment of up to 5 years in cases of cartel formation.



- *Reject any form of contact or treatment that may be characterized as anti-competitive conduct.*
- *Never discuss or share with competitors information about prices, volumes, commercial strategies, costs, sales conditions, market division, terms and conditions of participation in public or private bids, or any other sensitive commercial data.*

- *Do not allow a competitor or a client to exert any type of influence on the Company's negotiations with another competitor or client.*
- *Do not participate, within associations or outside them, in the preparation and dissemination of price tables and commercial conditions under which products and services will be provided...*

Compliance with International Sanctions

Vibra fully complies with laws and also respects international sanctions applicable to its activities. This commitment is part of our way of doing business ethically, safely, and responsibly.

We expect everyone acting on behalf of Vibra to act with attention and diligence to avoid involvement in transactions or partnerships that may violate international sanctions. Before establishing or maintaining any commercial relationship, it is important to ensure that there are no legal restrictions or sanctions that prevent this relationship.

In case of doubt or signs of risk, the Integrity Department must be consulted immediately. Never participate in transactions or operations that may violate international sanctions, even if this seems to bring short-term commercial advantages. For more details on how sanctions work and how to recognize possible risk signals, consult Vibra's Sanctions Standard.

For more information, consult:

- *Competition Conduct Guide, available on our website.*

Political Contributions

We prohibit any kind of support or contribution to politicians, political parties, or political campaigns of candidates for elective positions, in the name of or using Company resources.

Employees are free to support any political party or entity in a personal capacity. However, this must remain separate from business, without using Company resources or associating with its brands. Any political stance taken by our employees does not reflect the Company's political position.

Donations

The Company may make donations, provided they comply with the Table of Competence Limits and applicable procedures, when reasonable and for the benefit of employees or communities where Vibra operates, including the donation of unusable goods, considering its social responsibilities, as legally provided.

We only make donations to support legitimate causes, never as a form of any kind of compensation.



For more information, consult:

- *Vibra's Bylaws, available on our website.*
- *Policy on Competence Limits and Table of Competence Limits (TLC).*

Maintenance of Records and Authorizations

We maintain books and accounting records that accurately reflect our operations. Our internal control environment provides sufficient assurance that authorizations and transaction records are properly carried out, allowing the preparation and disclosure of complete and accurate financial reports, without distortions and in compliance with national and international accounting standards (IFRS).

Additionally, the Company's internal controls over financial reporting are annually tested by internal auditors and by an independent external audit firm..

Everyone is responsible for:

- *Maintaining formal, complete, accurate, and timely records, as well as protecting their integrity.*
- *Submitting negotiations, contracts, transactions, and other acts to the competent authorities for authorization and/or approval.*



For more information, consult:

- *Vibra Internal Controls Policy.*
- *Table of Competence Limits (TLC).*
- *Standards for Financial Statements.*
- *Vibra Internal Audit Regulation.*

Protecting Information

Information Security Requirements

Information is an asset that must be properly handled, preserved, and managed. Unauthorized access to Vibra's information, whether physical or digital, can cause serious financial and reputational damage to the Company.

Identification credentials provided to users for access and/or use of facilities, information, and IT resources are personal and non-transferable and must never be shared under any circumstances.

Never provide or share:

- Your username and password for access to Vibra's network, systems, applications, and corporate resources.
- Your Digital Certificate, Token, PIN, biometrics, and other forms of authentication.
- Your identification badge for access to the Company's facilities.



At Vibra, all information created or acquired must be classified according to its level of confidentiality and must be stored, transported, disclosed, and discarded with physical and logical security compatible with its classification.

Additionally, access to business information, according to its level of protection, must be restricted to individuals who have a real need to access this information for the proper execution of their activities.

To preserve the security of business information, we must:

- Respect professional confidentiality and comply with the Company's information security standards for creating, handling, reproducing, disclosing, storing, transporting, transmitting, and discarding business information and documents, following the established protection and classification levels.
- Observe security protocols related to the use of IT systems and equipment, making proper use of personal and non-transferable passwords.
- Protect the Company's records and information, ensuring the preservation of documents and information.
- Preserve original documents with evidentiary value, keeping them archived for legally defined periods.
- Immediately report to your manager any disappearance or suspected loss, theft, or unauthorized access to information and/or equipment containing corporate, privileged, or personal data.



- Do not disclose, forward, or share confidential information of the Company, its clients, suppliers, and other stakeholders.
- Do not disclose, forward, or comment on privileged or strategic information related to acts or relevant facts with economic or financial impact that have not been made public.
- Sign a confidentiality agreement with third parties who may receive or access privileged or confidential information from Vibra before starting negotiations or any other commitment.

All employees are responsible for preserving the security of Vibra's information and must know and comply with the main internal regulations on the subject:

- Information Security Policy.
- Identification of Protection Level and Treatment of Business Information.
- Access Control.
- Use of Keys and Passwords.
- Use of Email.
- Use of Internet Service.
- Granting Remote Access.
- Information Security Glossary.

Protection of Personal Data

We recognize that the protection of personal data is a fundamental right and we are committed to handling this information responsibly, transparently, and securely, in compliance with the General Data Protection Law (LGPD) and other applicable legislation..

It is our duty to ensure the protection of personal data of our stakeholders with whom we interact.

Whenever we handle information that identifies or may identify a natural person, we are dealing with personal data processing. Processing includes any action performed with personal data, such as collection, access, sharing, evaluation, storage, and deletion.

We commit to establishing controls, processes, and internal policies to ensure privacy and protection of personal data of our clients, partners, suppliers, and employees.

Everyone is responsible for:

- Ensuring the protection of personal data as a standard of conduct, integrating privacy into all projects from their inception.
- Handling personal data responsibly and carefully, ensuring its security, integrity, and use only for the purposes for which it was collected.
- Immediately reporting any situation that may expose Vibra's data





Never:

- Disclose personal data of clients, suppliers, partners, employees, and other stakeholders without the proper legal justification that allows such disclosure.
- Provide an employee's personal data without proper authorization or consent.
- Access personal data that is not necessary for the execution of your activities.

The protection of personal data is a pillar of the Company's integrity. Each employee must uphold this principle, ensuring the privacy and security of the information they have access to, in compliance with laws and internal regulations.

For more information, consult:

- *Privacy Portal*
- *Vibra Privacy Policy*
- *Internal Regulations*

Ethical Use of Artificial Intelligence

Vibra recognizes the transformative potential of artificial intelligence (AI) and reinforces its commitment to the responsible, safe, and ethical use of this technology. Every AI application must respect the principles of transparency, fairness, compliance, security, and respect for people, ensuring that its decisions are understandable, fair, and supervised by humans.

The use of AI must comply with current legislation, especially the General Data Protection Law (LGPD), and contribute to promoting diversity, inclusion, and sustainability. It is the responsibility of all employees and leaders to ensure that AI is used with integrity and to report any misuse through the Company's formal channels.

Use of IT Resources and Digital Media

Our ethical and integral conduct must also be reflected in the digital environment, as it is equally subject to ethical and legal issues.

All employees must:

- Respect the laws and regulations applicable to the digital environment.
- Use the Company's assets, resources, and information responsibly, protecting them against loss, damage, theft, misuse, or illegal use.
- Protect Vibra's intellectual property and respect third-party intellectual property rights.



We must act responsibly when using computers, tablets, cell phones, and other equipment or software provided exclusively for work and when accessing the internet through Vibra's corporate network.

Not allowed:

- Accessing, transmitting, or sharing inappropriate content that violates legislation, policies, and other Company regulations.
- Speaking on behalf of Vibra without proper authorization. Only employees formally designated as Spokespersons may speak on behalf of Vibra.
- Using the corporate email address in communities, comment sections of websites, blogs, photo blogs, or other digital environments.
- Using the internet in cases expressly not authorized by Vibra, as described in internal regulations "Use of Internet Service" and "Use of Email.."



Each employee is responsible for their own actions, including in the digital environment, and must be aware that misuse of IT resources and digital media can negatively impact their own reputation, as well as the Company's image and reputation.

Use of IT resources and digital media for personal purposes is tolerated, but prohibited when:

- Violating legislation, this Code, policies, internal regulations, and other Company procedures.
- Compromising Vibra's image and reputation, its workforce, or third parties.
- Affecting productivity, harming work activities or Company processes;
- Jeopardizing the security of information and corporate resources;
- Using for commercial activities such as buying and selling, offering services, and advertising.



The Company reserves the right to access or monitor content produced or transmitted through corporate equipment and resources. There should be no expectation of privacy when using resources provided by the Company.

For more information, consult:

- *Digital Media Usage Manual, available on our internal portal.*
- *Internal regulations: "Use of Internet Service," "Spokesperson Management and Performance," "Use of Email".*

Relationship with Stakeholders

Our ethical principles must also guide our conduct in relationships with Vibra's stakeholders. Therefore, we must always interact ethically, with respect, honesty, transparency, and fairness with all our audiences.

Our relationship actions must be guided by full alignment with this Code, also observing the principles and guidelines contained in our Communication Policy and other internal regulations. We must also clarify and guide our stakeholders regarding this Code, policies, and other applicable regulations.

For more information, consult:

- *Vibra Communication Policy.*

Shareholders and Investors

Our relationship with shareholders and investors requires accurate, transparent, equal, and timely communication of information that allows them to monitor Vibra's activities and performance.

To access results, announcements, notices, and relevant facts disclosed by Vibra, consult:

- *Our Investor Relations website.*
- *Internal regulation "Policy for Disclosure of Relevant Acts or Facts and Trading of Securities".*

Clients

Our clients are the foundation of Vibra's existence. Our relationship must prioritize quality in service and in the delivery of products and services offered.



In relationships with clients, we must:

- *Seek to satisfy clients through differentiated service and solutions, always striving to exceed expectations regarding product and service quality, as well as supply conditions;*
- *Systematically listen to clients about their satisfaction, perception, or opinion regarding their relationship with Vibra, aiming to improve service levels, enhance products and services, and identify opportunities;*
- *Provide responses and information promptly and with quality, meeting their expectations and the Company's interests;*
- *Know and follow the guidelines contained in the Competition Conduct Guide.*
- *Observe commercial policies and regulations;*

- When visiting any supplier establishment for technical or commercial reasons, do so with the prior knowledge of your immediate manager
- Strictly observe contractual conditions and internal regulations, taking appropriate measures in case of any irregularities or inappropriate conduct by suppliers or service providers.

For more information, consult the following internal regulations:

- *Code of Conduct for Third Parties*
- *Supplier Manual*
- *Integrity Assessment Procedure*
- *Receipt and Offering of Gifts, Presents, and Hospitality*

Suppliers and Service Providers

Suppliers and service providers are essential for carrying out our activities and operations. Our relationship must be based not only on the quality and delivery of contracted products and services but also on integrity, ethics, and commitment to sustainability. This includes respect for human and labor rights and care for the environment, promoting responsible practices throughout our value chain..

In relationships with suppliers and service providers, we must:

- Prioritize ethical, honest companies committed to sustainability, aiming to mitigate integrity and reputational risks and promote responsible practices throughout the value chain;
- Observe internal regulations for contracting goods, services, products, or inputs, including processes for selection, contracting, management, and contract oversight.
- Conduct the selection process ethically, competitively, and impartially to obtain the most advantageous proposal for the Company.
- Manage and oversee contracts with diligence, responsibility, and a long-term perspective, ensuring quality delivery and compliance with obligations.
- Consider social responsibility criteria, respect for human and labor rights, and environmental care as part of the evaluation and relationship with suppliers.
- When visiting any supplier establishment for technical or commercial reasons, do so with the prior knowledge of your immediate manager.
- Strictly observe contractual conditions and internal regulations, taking appropriate measures in case of irregularities or inappropriate conduct by suppliers or service providers.



For more information, consult the following internal regulations:

- *Code of Conduct for Third Parties*
- *Supplier Manual*
- *Integrity Assessment Procedure*
- *Receipt and Offering of Gifts, Presents, and Hospitality*

Business Partners

Business partners allow us to expand our activities and increase Vibra's presence among our stakeholders.



In relationships with business partners, we must:

- *Seek to engage with ethical companies to mitigate exposure to risks for the Company and its brand;*
- *Observe internal regulations related to equity participation, investments, partnerships, sponsorships, and agreements.*
- *Sign confidentiality agreements with partners who may receive or access privileged or confidential information from Vibra before starting negotiations or any other commitment.*
- *Know and follow the guidelines contained in:*
- *Section 6.3 – Receipt and Offering of Gifts, Presents, and Hospitality*
- *Observe the instruments signed with partners and internal regulations, taking appropriate measures in case of irregularities or inappropriate conduct by partners.*

For more information, consult the following internal regulations:

- *""System for Investment Projects," "Procedure for Signing Agreements," "Vibra Sponsorship Guidelines," "Integrity Assessment Procedure," and "Receipt and Offering of Gifts, Presents, and Hospitality".*

Public Authorities

In a company with Vibra's relevance and size, it is natural to have some level of interaction with public authorities. Relationships with members of the Public Authorities require greater formality and transparency.



In interactions with members of the Public Authorities, we must:

- *Seek to clarify and understand the purpose of the meeting before it takes place, requesting guidance from your immediate manager if necessary.*
- *Register the meeting in advance, including information such as participants' names, positions, purpose, and agenda.*
- *Conduct interactions in the presence of two employees whenever possible.*
- *Record in minutes the Company's formal position regarding the topics discussed.*
- *Seek guidance from your immediate manager before responding to any request for information from members of the Public Authorities and, when doing so, provide complete, accurate, and timely information.*

- Know and follow the guidelines contained in:
- Section 6.3 – Receipt and Offering of Gifts, Presents, and Hospitality
- Section 6.4 – Combating Fraud and Corruption
- Section 6.6 – Political Contributions
- Observe the instruments signed with members of the Public Authorities, taking appropriate measures in case of irregularities or inappropriate conduct.

For more information, consult the following internal regulations:

- "Receipt and Offering of Gifts, Presents, and Hospitality" "Interaction with Public Agents" "Vibra Integrity Program".

Press

The press consists of professionals and organizations that develop journalistic content through different channels, such as newspapers, TV, radio, and digital media. It strongly influences stakeholder perception and public opinion.

According to our Communication Policy, only the President, Executive Directors, and employees formally authorized by them may speak to the press on behalf of Vibra.

If an unauthorized employee is approached by the press, they must inform that they are not authorized to speak and request the journalist to contact Vibra's Communication Department. In addition, they must also forward any requests received from the press to the Communication Department.



In case of doubt, consult your immediate manager or the Communication Management

For more information, consult:

- Internal regulation "Press Advisory Management".

Local Communities

For us, community refers to groups of individuals who live in or frequent geographic areas where Vibra operates or is present. We must interact with the community seeking to promote human rights for all groups and individuals involved, directly or indirectly, with Vibra's units and businesses, respecting their values and cultural heritage.

7. REPORTING VIOLATIONS

Channels for Communication

Whenever you are in doubt, facing a situation or difficult decision, or if you are aware of any violation or deviation from conduct standards, communicate the situation and seek clarification and guidance from your immediate manager.

Communicate the situation and seek clarification and guidance from your immediate manager:

- Whenever you are in doubt, facing a situation or difficult decision.
- Whenever you become aware of signs of any deviation, violation, or potential transgression of ethical principles, policies, standards, or other improper conduct.



In addition, you can also seek clarification and guidance from your manager's superior and other areas of the Company, such as People Management, Legal, and the Integrity Office. If you do not feel comfortable, you can file a report through our Ethics Channel..

The Vibra Ethics Channel is an independent and impartial tool available to all Vibra stakeholders.

Reports can be made by anyone, whether identified or anonymous, through the Ethics Channel, ensuring anonymity and confidentiality.

We encourage all stakeholders to report any signs of misconduct, violations, or potential transgressions of ethical principles, policies, standards, laws, and requirements, as well as other improper conduct. For our employees, this means:

It is the duty of employees to speak up and not remain silent when faced with signs of misconduct, violations, or potential transgressions of ethical principles, policies, standards, laws, and requirements, as well as other improper conduct, contributing to maintaining a safe and ethical work environment..



Therefore, below are the main channels available for our stakeholders to report:

| In case of | Channels for Reporting | | |
|---|--------------------------------------|---|---|
| <p><i>Doubts, suggestions, complaints regarding products and services offered by Vibra (Clients). Suspected fuel quality, service at gas stations, poor service, or other irregularities. Customer Service (SAC).</i></p> | <p><i>Customer Service (SAC)</i></p> | <p><i>4090-1337 (major metropolitan regions) 0800 770 1337 (other regions) (business hours)</i></p> | <p>www.vibraenergia.com.br/faleconosco</p> |
| <p><i>2nd level of customer service. Issues related to HR activities. Complaints related to Vibra employees and service providers. Doubts, suggestions, complaints, claims (workforce)</i></p> | | <p><i>Ombudsman</i></p> | <p>www.vibraenergia.com.br/ouvidoria</p> |
| <p><i>Suspicions or knowledge of misconduct, violations or potential transgressions of ethical principles, policies, standards, laws, and requirements, such as violence, fraud, theft, corruption, harassment, discrimination, conflicts of interest, misuse of company assets, money laundering, or other improper conduct.</i></p> | <p><i>Ethics Channel</i></p> | <p><i>0800 882 0402 (24 hours/day, 7 days/week)</i></p> | <p>www.vibraenergia.com.br/canaldeetica</p> |

The Vibra Ombudsman is responsible for receiving and handling all reports received through these channels, including forwarding them for investigation and responding promptly. In addition, the Ombudsman monitors and periodically reports the results achieved to the Company's Board of Directors.

For more information, consult:

- *Normative Instruction "Reception and Handling of Ombudsman Demands".*

Non-Retaliation

We prohibit any form of retaliation against those who, in good faith, report potential violations or improper conduct not aligned with this Code and other Company regulations.

We preserve the anonymity of whistleblowers and consider that acts of retaliation, or reports made in bad faith, constitute improper conduct and violation of our Code, which may result in the application of disciplinary measures and consequences.

Internal Investigations

When necessary, we conduct internal investigations with the objective of verifying indications or occurrences of misconduct involving the behavior of our employees or the Company's assets, aiming to support the adoption of administrative measures, improvements in processes, and the application of disciplinary sanctions or consequences.

Investigations are conducted by the Integrity Office with seriousness, independence, and in accordance with the principles of objectivity, confidentiality, impartiality, and good faith, preserving people's rights, conducting the process impartially, and seeking to uncover the truth of the facts.

If you are invited to provide clarification in an internal investigation, you must cooperate by providing the requested information and evidence, as well as any knowledge you may have. Never omit, nor destroy evidence or documents.

For more information, consult:

- *Internal Guideline "Detection of Integrity Deviations"*

Consequences of Violations

For proven cases of misconduct, our disciplinary system provides penalties such as written warnings, suspension, or termination of the employment contract, depending on the severity of the case. For members of the Board of Directors, Executive Board, and Fiscal Council, consequences such as warnings, temporary suspension of duties, or dismissal are foreseen, depending on the severity of the case.

In some cases, conduct that violates our Code may also constitute a violation of the law, which could result in civil or criminal penalties for you and for the Company.

For more information, consult:

- *Guideline on Consequence Management.*

8. GLOSSARY

Public Agent: Anyone who performs, even temporarily or without remuneration, by election, appointment, designation, hiring, or any other form of investiture or bond, a mandate, position, job, or function in public administration, whether direct or indirect, under the terms of Law No. 8,429/92.

Moral Harassment: The exposure of people to humiliating and embarrassing situations in the workplace, in a repetitive and prolonged manner, during their activities. It is conduct that undermines the dignity and integrity of the individual, jeopardizing health and harming the work environment (TST guidelines).

Sexual Harassment: Sexual harassment is defined in Art. 216 of the Penal Code as the act of constraining someone with the intent of obtaining sexual advantage or favor, taking advantage of the agent's superior position in the hierarchy or ascendancy inherent

to the exercise of employment, position, or function. However, the Code also recognizes harassment by superior hierarchy without direct subordination of the victim.

Gift: Any item of commercial value, below reasonable market value, distributed as a courtesy, advertisement, or customary disclosure due to events or commemorative acts of historical or cultural character, of general and impersonal nature.

Client: Individuals or legal entities that purchase or may purchase Vibra products or services.

Employees: For the purposes of this Code, the term "employees" includes members of the Board of Directors, Fiscal Council, Committees, Presidents and Directors, leaders, employees, contractors, service providers, interns, and apprentices.

Compliance : For the purposes of this Code, the term "compliance" means being in accordance with legislation, regulations, policies, guidelines, standards, procedures, among other legal or normative instruments.

Conflict of Interest: Any situation generated by a confrontation between Vibra's interests and the private interests of employees, which may compromise Vibra's interests or influence, in an improper manner, the performance of our professional activities.

Corruption: Any intentional omission or conduct involving authorization, offering, promise, solicitation, acceptance, delivery, or receipt of undue advantage, of economic or non-economic nature, involving public agents or not, with the objective of practicing or refraining from practicing a certain act, whether or not through an attempt.

Personal Data: Any information that can identify a natural person. Examples: name or surname, identity, ID, phone/cell number, address, email, geolocation, IP address, cookies, etc.

Note 1: Corporate email, name, and job title may be considered personal data when associated with the data subject (e.g., joanna.silva@vibraenergia.com.br). However, Vibra does not require employee consent for processing these data.

Note 2: Legal entity data are not considered personal data (e.g., CNPJ, company name, company address, etc.)

Sensitive Personal Data: Personal data related to racial or ethnic origin, religious belief, political opinion, union membership, or organization of a religious, philosophical, or political nature, as well as data concerning health or sexual life, genetic or biometric data, when linked to a natural person.

Discrimination: Any distinction, exclusion, restriction, or preference based on race

color, sex, language, religion, political opinion, or any other opinion, national or social origin, economic condition, or birth, intended to nullify or impair equality of treatment..

Diversity: Considering diversity in work environments means respecting the characteristics, social and cultural values of employees, such as differences in gender, culture, ethnicity, religion, social class, language, politics, aesthetics, age, physical condition, thought, gender identity, and sexual orientation. Differences must be recognized among individuals, treating everyone with equality and equity, rejecting any form of prejudice or discrimination.

Effectiveness: Achieving efficient and effective results. The ability to do what is necessary (reach the goal) in the best possible way (with fewer resources, waste, or unnecessary effort).

Equity: Impartiality, fairness, just judgment, making the most balanced decision possible for all parties.

Ethics: A set of principles and references that guide the moral conduct of individuals, groups, institutions, organizations, communities, societies, peoples, nations, etc., seeking universally valid standards.

Extortion: The act of forcing someone to take or refrain from taking action through violence or threat, with the intent to obtain advantage or benefit, including economic advantage.

Suppliers: Individuals or legal entities that provide goods or services to Vibra.

Fraud: Any intentional omission or act aimed at deceiving or misleading another person, causing harm or obtaining undue advantage for oneself or others. Characterized by false statements or omission of relevant facts under circumstances that lead to inducing third parties into error. Examples include: false declarations and information, falsification or alteration of documents and records, among others.

Hospitality: Meals, trips, accommodations, tickets to cultural, entertainment, or sporting events, among others. Hospitality must be offered in a transparent and ethical manner,

Exclusive nature of tourism or leisure is considered a gift.

Business Information: Data relevant to the effective exercise of economic activity in general and information or assets protected by law or regulation.

Privileged Information: Strategic information related to relevant acts that have not yet become public, with economic or financial impact.

Partner: Organizations or individuals that establish a relationship with Vibra for cooperation, investment, or mutual support in programs, projects, businesses, ventures, or institutional relations.

Facilitation Payment: Any payment made to a third party, usually a public agent, to expedite or secure a routine action, such as obtaining permits, licenses, authorizations, etc.

Assets: Vibra's assets include all tangible and intangible goods, including

information, produced knowledge, software, hardware, facilities, models, financial assets, intellectual property rights, and credits.

Sponsorship: Financial support granted to third-party initiatives, with the objective of promoting an activity, strengthening concepts, adding value to the brand, increasing sales, or recognizing or expanding relationships with stakeholders.

Relatives: (a) spouse, partner; (b) a relative in a direct or collateral line, by blood or affinity, up to the third degree, as shown in the tables below.

Relatives in Direct Line

| Degree | Consanguinity | Affinity (current ties) |
|--------|--|--|
| 1 | Father/Mother Son/Daughter | Father-in-law-/ Mother-in-law, Stepfather/Stepmother |
| 2 | Grandfather/ Grandmother, Grandson/Granddaughter | Grandfather-in-law/ Grandmother-in-law, Grandson-in-law/ Granddaughter-in-law |

| | | |
|---|--|--|
| 3 | Great-grandfather/ Great-grandmother, Great-grandson/ Great-granddaughter | Great-grandfather-in-law/ Great-grandmother-in-law, Great-grandson-in-law/ Great-granddaughter-in-law |
|---|--|--|

Relatives in Collateral Line

| Degree | Consanguinity | Affinity (current ties) |
|--------|-----------------------------|---|
| 2 | Brother/Sister | Brother-in-law/ Sister-in-law |
| 3 | Uncle/Aunt, Nephew/Niece | Uncle-in-law/ Aunt-in-law, Nephew-in-law/ Niece-in-law |

Public Official: For the purposes of this Code, this includes the President of the Republic and respective Vice President, State Ministers, Senators and Deputies during their mandate, Governors, Mayors and respective Deputies, State Deputies, Councilors, Secretaries of State and Municipalities.

Prejudice: Treating individuals or groups of individuals according to preconceived ideas that attribute negative qualities to them.

Gift: An object or service, with commercial value below a reasonable amount, intended for personal use.

Principles: A principle is an idea that serves as a starting point for an action. In this Code, Principles are our fundamental references and should inspire the ethical conduct we expect at Vibra. Principles guide and justify human conduct in the pursuit of universally valid actions.

Retaliation: Any intentional act of revenge or retaliation. Retaliation can occur in various forms, including intimidation, threats, harassment, exclusion, or humiliation. It may also include behaviors such as denying information or making important work difficult.

Bribery: Offering, promising, donating, or receiving something of value, or any undue advantage, in exchange for favorable treatment or decision from a company, a government authority, or a public official.

Transparency: For the purposes of this Code, the term “transparency” means giving greater visibility and clarity to activities and decision-making processes.

Psychological Violence: Characterized by gestures, words, attitudes, or offensive actions, explicit or subtle, disqualifying, discriminatory, humiliating, and constraining, arising from work relationships, which violate a person’s dignity and are potentially capable of compromising their professional career, causing harm to their physical and psychological integrity, and possibly deteriorating the work environment.

Validity

Version approved by Vibra's Board of Directors, Minutes

RCA 847, dated 03-31-2021, Agenda 10, Item 6.

*For more information, visit Vibra's website,
section "Transparency and Ethics".*



VIA VIBRA