



Code of Ethics and Conduct

GRUPO **EMS**

See what you will find in this document



General Guidelines



Our DNA



Compliance with Laws,
Regulations, and Internal Standards



Commitment to Ethics, Integrity,
and Transparency



Responsibility for Our Assets



Treatment and Preservation
of Information



People and Workplace Respect



Quality, Health Protection, Safety,
and the Environment



ESG



Relationship with External
Stakeholders



General Provisions



Glossary of Technical and Legal
Terms

Message from the Chairman of the Board



Dear All,

At EMS Group, our mission is to conduct business with the highest standards of ethics and integrity. The trust we have built over time is the foundation of our success, built through transparent, responsible actions aligned with our fundamental values.

This Code of Ethics and Conduct reflects our culture and the principles that guide our actions. More than a set of rules, it serves as a guide for our decisions and behaviors, ensuring that everyone, regardless of position or function, acts with integrity. It is important to note that the Code also applies to our business partners, reinforcing our commitment to responsible practices throughout the value chain.

The pillars that support our operations — simplicity, innovation, and action — are directly connected to ethics and integrity.

Simplicity allows us to be clear and effective in decisions, but this is only possible when we act ethically, in compliance with current legislation, and utilize resources efficiently and responsibly, ensuring that every resource is used in the best possible way to achieve our objectives.

Innovation is also essential for our success, as it drives us to seek new solutions and improvements. However, for innovation to be sustainable, it must respect legal norms and ethical conduct principles, ensuring that progress is achieved responsibly.

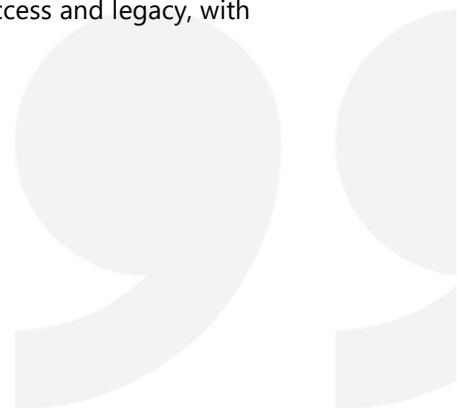
Action is the engine that propels our ideas into concrete results, but our actions must be executed with excellence, agility, and, above all, ethics. Trust and credibility in our relationships depend on our responsible conduct.

Reflecting on these pillars, we must remember that integrity must be the foundation of our decisions, ensuring the continuity, sustainability, and reputation of EMS Group in the market and society.

Adherence to the Code of Ethics and Conduct is fundamental to our success and legacy, with each of us acting ethically, legally, and with integrity.

I count on you!

Carlos Eduardo Sanchez





General Guidelines

The rigorous application of EMS Group's Code of Ethics and Conduct is the main guide for our daily work, as a fundamental factor for our continuous expansion. EMS Group will not tolerate violations of this Code.



To Whom It Applies

It applies to all professionals who belong to, represent, or have any type of relationship with EMS Group and/or any of its controlled or affiliated companies (hereinafter referred to as "Group"), including companies located abroad, regardless of position, hierarchical level, legal relationship, status, or capacity: temporary staff, interns, apprentices, employees, executives, administrators, board members, shareholders and quota holders.

Similarly, this Code of Ethics and Conduct applies to EMS Group's business partners and third parties (suppliers, service providers, consultants, customs brokers, agents, representatives, clients, among others).



Compliance Responsibilities and Awareness

Executives and members of the board of directors must make their best efforts to disseminate and implement this Code of Ethics and Conduct.

Those who have authority to direct, manage, coordinate, supervise, and lead people and processes must set an example of how to comply with the provisions of this Code of Ethics and Conduct, setting the tone of integrity in the objectives and operations of their teams and ensuring that everyone under their supervision reads, understands, and implements the provisions of this Code of Ethics and Conduct and other EMS Group guidelines, with the monitoring of employee integrity under their management being as important as performance.

All professionals must:



Familiarize themselves with the content of the Code;



Participate, obligatorily, in training sessions related to this and other integrity content;



Assume responsibility for managing and conducting daily business activities with integrity;



Act responsibly, transparently, and communicate in good faith, through official communication channels, any doubts, concerns, or well-founded suspicions of Code violations.

↳ Use and Interpretation

The Code is a fundamental/central element of our Integrity Program, in accordance with Law 12.846/13 and its respective regulations, following best Compliance practices, to guide our conduct and help us act with integrity and responsibility at work.

The purpose of the Code is not to exhaust or detail all pertinent topics, but rather to serve as a guide for the principles and conduct of the EMS Group. To obtain additional information on the Code's topics, consult the procedures, guidelines, and internal rules of the Group that complement it.

The questions below serve to help you determine the correct conduct to adopt or to identify potentially inappropriate situations:

Is it in compliance with the Code of Ethics and Conduct/legislation?

Am I comfortable presenting the decision made to the board?

Would I be proud of this attitude?

How would I feel if they did the same to me?

How would the action be interpreted if it appeared in a newspaper headline?

A negative answer to at least one of the questions above will indicate that the conduct should not be adopted.



Questions related to the interpretation of daily conduct or the interpretation of this Code should be clarified with the Compliance department.

↳ Violations and Accountability

Conduct inconsistent with this Code of Ethics and Conduct may lead to negative consequences for EMS Group and those involved.

Professionals who violate these rules will be subject to disciplinary measures and even termination of employment for just cause.

Similarly, a violation by business partners may result in immediate suspension of the contract and the application of legal or contractual penalties.

Those responsible for any violation of the Code of Ethics and Conduct may be sued for civil damages, as provided for in applicable legislation.

Furthermore, violations of the Code of Ethics and Conduct involving criminal acts may be reported to the competent authorities and result in criminal proceedings against those involved.

Additionally, measures such as process improvements or educational actions may be implemented to mitigate risks.

↳ **Compliance Guidance Channel**

Questions and requests for guidance regarding the Code should be addressed to the Compliance department via the email address compliance@grupoems.com or directly to a member of the Compliance team.

↳ **Whistleblower Channel**

Conduct or suspicions of violation of any item of the Code must be reported through the following means:



Phone

0800-517-1301 free call available 24 hours a day, 7 days a week.



App

Contato Seguro Application



Hotline

www.contatoseguro.com.br/grupoems



E-mail

grupoems@denuncias.contatoseguro.com.br

For investigations to be carried out properly, it is necessary for the whistleblower to provide as much information as possible, such as:

Who is the accused and who is involved (name, surname, company, position, department,

How did you become aware of the fact.

Detailed description of the suspicion or fact: where, how, and when it occurred, and if it is still

Financial value or quantity involved, if any.

People who have knowledge of the fact, and/or potential witnesses.

Submission of proofs/evidence, if they exist or where and how they can be found.

Other evidence or information that assists in the investigation of the facts.



The channel is independently managed by a specialized third-party company, ensuring the complete confidentiality of the information conveyed and the anonymity of the whistleblower.

Retaliation, persecution, or reprisal **will not be tolerated** against any person who, in good faith, reports a violation of this Code. Retaliation against a whistleblower is a violation of the Code of Ethics and Conduct, subject to disciplinary action, and must be reported to the whistleblower hotline or HR.

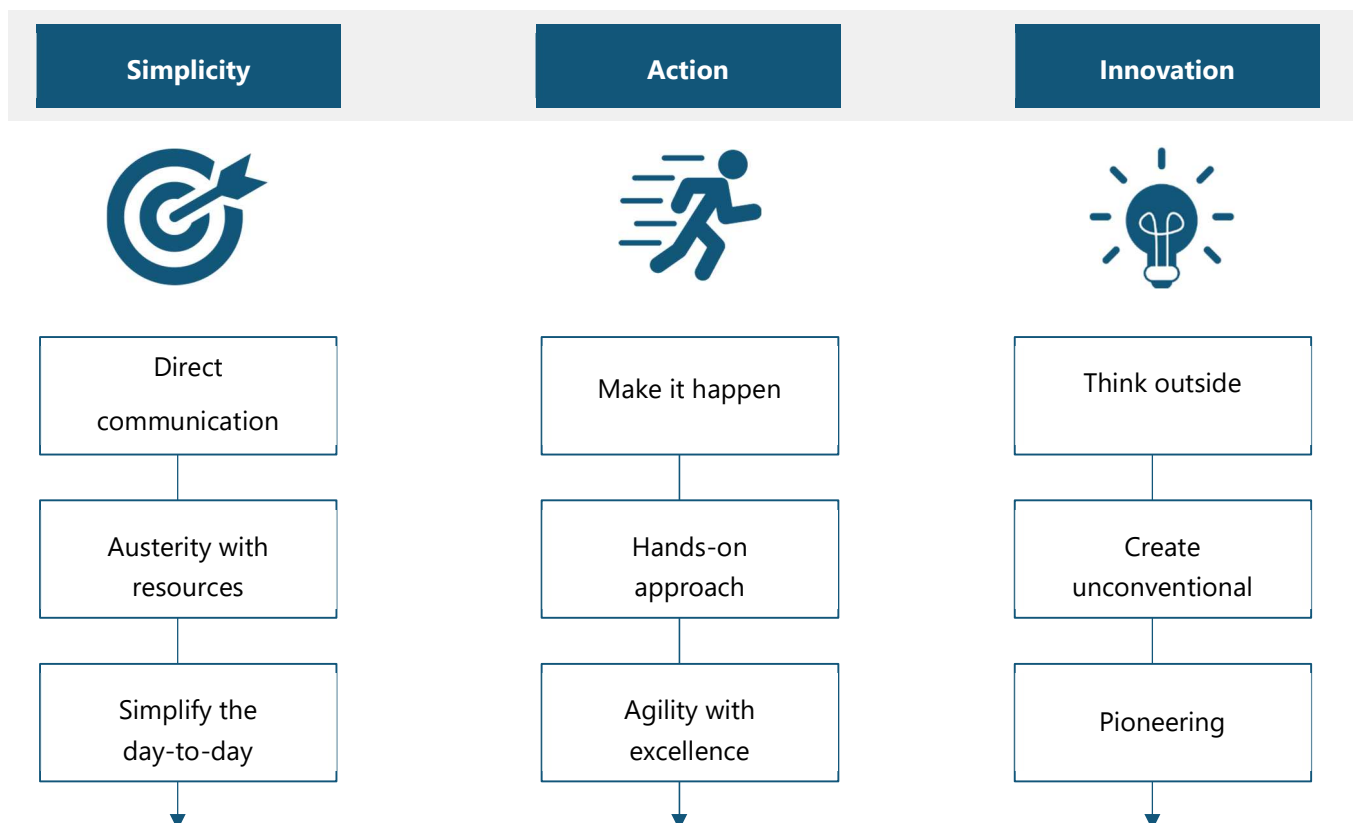
Bad faith complaints, i.e., those made with the intention of harming someone or with knowingly false information, will not be tolerated.

Likewise, if it is identified that the whistleblower himself participated in or committed the non-compliance reported, a disciplinary measure may be applied. This should not be interpreted as retaliation, but rather as a response to the infraction.

This is our DNA

Simplicity, action, and innovation are in our DNA. These traits represent the Group in the best way and are the values that unite thousands of talented employees and prominent companies.

Furthermore, our commitment to ethics and compliance with current legislation ensures that all our actions are carried out with responsibility and integrity, strengthening our Compliance culture.



↳ Guiding Principles of EMS Culture

The guiding principles are the basis for our conduct. We must ensure that all our actions and decisions follow the principles below.



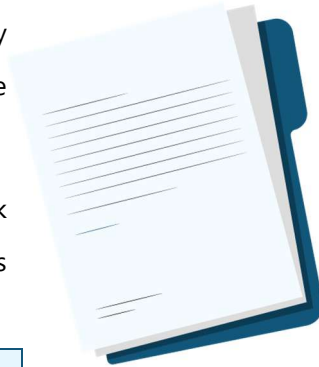
Compliance with Laws, Regulations, and Internal Standards

Complying with laws, regulations, and internal policies is a non-negotiable factor for any activity we perform and in every relationship we establish. We achieve our business results based on the commitment we have made to our values and principles.

Everyone must know and comply with all laws, regulations, and internal norms related to the work developed in their department, and conduct that violates or encourages non-compliance with this principle is not permitted.



It is important to note that no activity or project should be initiated without first verifying if there is an applicable internal norm or current process and procedure. In case of doubts, consult the responsible departments or your immediate superior.



Commitment to Ethics, Integrity, and Transparency

Conducting and promoting activities in an ethical, honest, and transparent manner is necessary. We want to earn and maintain trust in all our relationships.

We cooperate for the achievement of the Group's purposes and interests above personal interests. We combat fraud, corruption, and money laundering in all forms, as we want to grow with integrity and be part of building a more just and prosperous society.

↳ Anti-Corruption and Unethical Practices

The Group demands and expects honest and ethical behaviors and attitudes from its professionals and business partners.

We condemn and combat any corrupt practices – public or private, whether active or passive. Examples of corruption include, **but are not limited to:**

Payment of Bribery/Kickbacks/Facilitation



the practice of offering, promising, or paying money, gifts, or favors to an authority, public official, or private sector professional to unethically influence their behavior, with the aim of accelerating processes and/or manipulating decisions;



Favoritism

the act of offering a benefit, privilege, or advantage to someone, usually in a partial or unfair manner;



Administrative Misconduct

unlawful conduct committed by a public official, harming public administration. This may include theft of public money, misuse of resources, or violation of rules and principles;



Money Laundering

a term used to describe the process of concealing the illicit origin of assets, or equivalents within legitimate and legal activities; it also describes the use of money of lawful origin to support terrorism.

It is necessary to be attentive to situations that may be considered suspicious, **such as:**

Use of dubious
identification documents.

Attempts to make or
receive cash payments.

Execution of transactions through
unknown intermediaries or without a
direct relationship with the operation.

Transfers of unusual amounts to or from countries
without apparent connection to the transaction in
question.

Resistance to providing additional information or
necessary clarifications for the proper registration of
transactions.

These practices, whether by our employees, suppliers, partners, or any agent, regardless of whether they are carried out for the benefit of EMS Group, its professionals, partners, clients, or third parties, nationally or internationally, **will not be tolerated and are subject to the application of disciplinary measures, such as warning, suspension, or dismissal with or without just cause for employees, in addition to contractual penalties, contractual termination, deregistration of the partner, and even legal action in the case of commercial partners.**



If any of these situations are identified, the Compliance department must be immediately notified to analyze the need for communication with the competent authorities.



Fraud Prevention

Fraud prevention is a shared responsibility of all EMS Group professionals, who must be attentive to suspicious behaviors and situations that may indicate its occurrence.

Below are some examples of fraudulent practices that are strictly prohibited:

Document Forgery



any attempt to forge, alter, or use false documents, including fictitious invoices, expense receipts, contracts, receipts, certificates, prescriptions, or any other type of record, is strictly prohibited;

Misappropriation of Financial Resources



manipulating company funds for personal use, diverting money from corporate accounts to personal accounts, improper use of corporate cards for private purposes, or carrying out fraudulent transfers are examples of financial misappropriations that are not tolerated;

Manipulation of Accounting Records



altering accounting records to cover up fraudulent transactions, inflating revenues, or underestimating expenses is a serious form of fraud that compromises the company's financial transparency;

Bid Rigging



any attempt to manipulate bidding processes, including the submission of fictitious proposals, collusion among competitors, or bribery of public officials to obtain undue advantages, is strictly prohibited and subject to severe penalties;

Quality of Medicines



the manufacturing, distribution, or sale of medicines that do not meet established quality standards, including the adulteration of ingredients, falsification of quality test results, or any other practice that compromises the safety and efficacy of medicines, is considered a serious and unacceptable fraud;

Online and Cyber Fraud



practices such as phishing, hacking, credit card fraud, identity theft, and any other illicit activity carried out online or through computer systems are also targets of our fraud combat efforts.

Fraudulent practices will not be tolerated and are subject to the application of disciplinary measures, such as warning, suspension, or dismissal with or without just cause for employees.



Conflict of Interest

EMS Group values integrity, transparency, and impartiality in all its relationships. Therefore, it is essential that all employees act responsibly in identifying and managing potential conflicts of interest, and situations where personal or third-party interests override the Group's interests are not permitted – whether due to kinship ties, affinity, romantic relationships, or the exercise of conflicting simultaneous functions within the Group and in other companies.

It is the responsibility of each professional to identify, avoid, and immediately communicate to the Compliance department any situation that constitutes, or may constitute, a conflict of interest. The report must be clear and transparent, allowing for proper analysis and, if necessary, the adoption of measures to mitigate or eliminate the identified risk.

The declaration made in good faith is essential to ensure an ethical work environment, guided by integrity, impartiality, and transparency in decisions.

Employees holding positions or functions with decision-making power (such as directors and managers), as well as those working in departments with potential risk of favoritism such as Finance, Audit, Human Resources, Supply, and Institutional Relations, must, obligatorily, complete the Conflict of Interest Form annually or whenever relevant changes occur.

Situations that may characterize a conflict of interest:



Being a Shareholder in Competitors

holding equity interest in companies competing with EMS Group.



Equity Participation in Related Companies

to hold equity participation in companies that act as suppliers, service providers, or clients of EMS Group, such as pharmaceutical companies, pharmacies, drug distributors, etc.



Romantic and Family Relationships

maintain romantic or family relationships with employees of supplier companies or competitors of EMS Group;

maintain romantic or family relationships with employees who work in different directorates when there is frequent interaction in the work environment or the possibility of direct or indirect influence on decisions related to the management, evaluation, or development of one of the parties.



Participation in Boards of Directors

participation in Boards of Directors of other companies must be communicated in advance, as it may represent a risk of conflict of interest, undue influence, or favoritism.



Politically Exposed Person (PEP)

report candidacies or occupation of political positions, as well as relationships with Politically Exposed Persons (PEPs), whenever the interaction may represent a risk of undue favoritism or conflict of interest in professional relationships.



It is **forbidden** to maintain a romantic or family relationship with individuals under direct or indirect subordination, at any level of the hierarchical line.

-  The omission in reporting potential conflicts of interest constitutes a violation of the Code of Ethics and Conduct. The employee who acts in disagreement will be subject to the application of disciplinary measures, which may include termination.

Confidential Information

At EMS Group, the use of confidential information is strictly regulated to ensure the protection of our interests, as well as our intellectual property, technical knowledge, inventions, and other intellectual information in all our operations.

Confidential information is that which is not in the public domain and which, if disclosed, could significantly influence the competitive position and/or market perception of the company.

Guidelines for the Use of Confidential Information:

Confidentiality



all employees must maintain the confidentiality of the confidential information to which they have access. Unauthorized disclosure of this information is prohibited and will be treated with severe disciplinary measures.

Prohibition of Use for Personal Benefit



it is strictly prohibited to use confidential information to obtain personal financial advantages or for third parties.

Disclosure of Information



the disclosure of confidential information must only be made by authorized persons, supported by confidentiality agreements and through the company's official channels. Any unauthorized disclosure may result in serious legal and disciplinary consequences for those involved and for the Group.

Employee Responsibility



all employees are responsible for protecting confidential information and ensuring that it is not used improperly. Any suspicion of improper use must be immediately reported to the Compliance department.



Any practice that violates the established rules will not be tolerated and may result in disciplinary measures, including warning, suspension, or termination, with or without just cause, as applicable.

External Activities

Other activities carried out by our professionals outside working hours, whether remunerated or not, are allowed; however, **they must not:**



Conflict with working hours, compromise professional performance within the Group, use confidential or strategic information, Group resources and/or infrastructure, use the Group's brand, and/or associate their external activities with the Group's brands and/or the function performed within the Group.



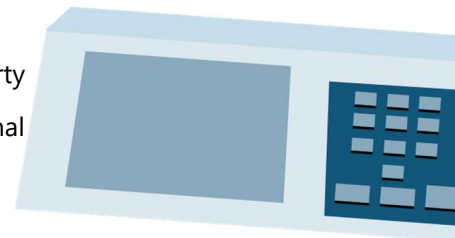
Group professionals may not hold public office, be partners, or hold any position/role in a competing company or one with activities conflicting with those practiced within the operating company belonging to the Group.



It is not allowed to carry out political or religious activities, propaganda, commercialization, or exchange of any goods or services, raffles, and lotteries, during working hours and/or on Group premises and/or using the Group's infrastructure, including IT. Participation in political or religious activities must not have any link or association with the Group and/or its brands.

Political Activities and Party Contributions

EMS Group respects the right of its professionals to participate in political-party activities but emphasizes that such activities must not interfere with their professional responsibilities or link the Group in any way.



It is prohibited to carry out political activities on Group premises and/or using Group resources.

EMS Group recognizes the right of any Brazilian citizen to run for and hold, if elected or appointed, political office, provided that the candidacy or role does not interfere with professional responsibilities or impede the exercise of concurrent professional activities within the Group.

If a professional participates in political activities or holds public office, they must inform their leader and the Compliance department for evaluation of possible legal prohibitions or conflicts of interest.



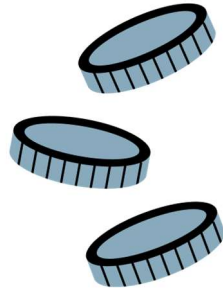
It is important to note that EMS Group does not make contributions to political campaigns, parties, candidates, or organizations affiliated with them, as expressly prohibited under Brazilian Law No. 9,504/1997.

Professionals who make or intend to make contributions to political campaigns or parties must be careful to ensure that their personal actions are not confused with or associated with practices carried out, directed, fostered, encouraged, or in any way stimulated by the Group.

↳ Social Welfare, Donations and Sponsorships

Social, environmental, sports, or cultural projects must be guided by the legitimate demands of the recipients and aligned with the purposes and guidelines of EMS Group.

Donations in cash, products, or services to public or private entities, or sponsorships on behalf of the Group, must follow applicable internal regulations, be carried out with transparency, formalized by the appropriate written instrument, and adequately documented with the necessary approvals.



↳ Abuse of Power

- ⊗ **It is not allowed** to use one's position or function within the Group to obtain personal favors or services from subordinates, from other professionals, or to favor any other personal or third-party interests.

What is allowed and what is not:

Allowed



Maintain Professionalism

to use the position or function exclusively to perform professional responsibilities and make decisions in the best interest of EMS Group.



Seeking Guidance

to request prior guidance and approval for any action that could be interpreted as improper use of the position or function.

Not allowed



Obtaining Personal Favors

to solicit or accept personal favors or services from subordinates or other professionals.



Exerting Pressure

excessive or disproportionate pressure on subordinates to obtain personal benefits or results, in a way that compromises respect among professionals.

↳ Gifts, Presents and Hospitalities

The offering and receiving of gifts, presents, event invitations, and hospitality are allowed in certain cases, provided they comply with the rules established in this Code and with the ethical principles and objectives of the Group. These actions must have a professional purpose compatible with the functions performed by the employee, contributing to the strengthening of positive institutional relationships.

It is fundamental to report to the Compliance department and observe the guidelines established below, especially regarding offering/receiving such items from clients and suppliers/potential suppliers.

What is allowed and what is not:

Gifts and Presents  Customer	Allowed when • Professional purpose; • Low symbolic/commercial value, in accordance with the Compliance Guideline; • Customary courtesy – maximum twice a year; • Approved by the Compliance Director.	Not allowed when • For public agents (except speakers, in which case gifts must respect the value limit established by current legislation); • Purchased with personal funds; • In cash; • With the intention of obtaining personal benefit.
Gifts and Presents  Supplier	• Any gift or present that complies with the rules below must be submitted to the Department Director, who will be responsible for conducting a random drawing among team members; • Professional purpose; • Low symbolic/commercial value, in accordance with the Compliance Guideline; • Customary courtesy – maximum twice a year; • Compatible with market practices; • Approved by the Compliance Director.	• In competitive processes; • For public agents (except speakers, in which case gifts must respect the value limit established by current legislation); • Purchased with personal funds; • In cash; • With the intention of obtaining personal benefit.
Exclusively technical/professional events  Customer  Supplier / Potential Supplier	• Related to the activities of EMS Group; • Add value to the Group's objectives; • Approved by the Compliance Director.	• Unrelated to the employee's activity; • Without a clear professional purpose.
Events for entertainment purposes only  Customer	• Only with the approval of the General Directorate (GD) (e.g., fishing, games, carnival).	• Without the approval of the General Directorate (GD).

Events for entertainment purposes only  Supplier	• Not Allowed.	• Not Allowed.
Hybrid events (combine technical content with entertainment)  Customer  Supplier / Potential Supplier	• Approved by the General Directorate (GD).	• Without the approval of the General Directorate (GD). • Without professional connection.

In events promoted by EMS Group — whether inside or outside its facilities — all participants are expected to maintain conduct aligned with this Code of Ethics and Conduct, safeguarding the Group's integrity, security, and image. The consumption of alcoholic beverages, when allowed, must occur responsibly, moderately, and be compatible with the professional environment. The use of illicit substances will not be permitted under any circumstances.

Caution is recommended regarding the use of EMS Group's image and its members in photographic records, videos, or social media publications, and internal communication rules must be respected, and the privacy of those involved preserved.

Even in informal events promoted by employees, such as gatherings, happy hours, private celebrations, or social meetings outside the workplace, participants are expected to maintain conduct aligned with the principles and values of EMS Group. On these occasions, even if they are not institutional initiatives, the conduct of employees can reflect on the Group's image, and harassment, discrimination, excesses, or any conduct that compromises the dignity of individuals or the reputation of EMS Group is prohibited.



Any practice that violates these rules may result in disciplinary measures, as provided for in the internal guidelines of EMS Group.



Provision of Information and Accounting Records

At EMS Group, it is imperative to promote transparency and a commitment to truth in all disseminated information, within the limits of confidentiality for each subject. Similarly, it is necessary to ensure reliable accounting records and controls with clear and accurate information.



Irregular financial agreements with business partners or clients, such as over- or under-invoicing, **are not allowed**. All payments and commitments undertaken must be authorized by the competent hierarchical level and supported by adequate legal documentation, and the execution of any inappropriate, ambiguous, third-party, or fraudulent accounting entries is not allowed.

Any deviation from these practices compromises the company's integrity and can result in serious financial, reputational, and legal damages for the Group and those involved.

What is allowed and what is not:

Allowed



Provide True Information

always provide true and complete information to external bodies and entities.



Maintaining Accurate Records

ensuring that all accounting records are accurate, clear, and reflect the reality of transactions.



Following Internal Procedures

adopting and strictly following internal procedures for maintaining accounting records and controls.



Reporting Irregularities

immediately reporting any irregularity or attempt to manipulate accounting information to the Compliance department.

Not allowed



Manipulating Information

adulterating or falsifying accounting or financial information.



Concealing Data

hiding or omitting relevant information in accounting reports and records.



Disregarding Confidentiality

disclosing confidential information without due authorization.



Ignoring Procedures

ignoring or disregarding internal control and accounting record procedures.



Responsibility for our assets

Valuing, preserving, protecting, and respecting our brands, assets, and resources, in order to eliminate waste, is fundamental. Always seeking opportunities to improve, thinking about the new, without neglecting what we already possess.



Any practice that violates the established rules will not be tolerated and may result in disciplinary measures, including warning, suspension, or termination, with or without just cause, as applicable.



Available Assets and Resources

Everyone commits to making responsible, ethical, safe, and lawful use of Group's assets and resources, such as our facilities, equipment, vehicles, furniture, inventory, among others, restricted to professional activities of interest to the Group and adhering to business objectives.

Furthermore, they must act with discipline at the workplace, in addition to ensuring the organization, maintenance, integrity, confidentiality, availability, authenticity, and legality of all information and resources entrusted to them or to which they have access.

Access to and use of the Group's resources for private purposes or with the intention of obtaining improper, illegal, immoral, pornographic, discriminatory, political-partisan ends, or those that characterize any type of propaganda, is prohibited.

Similarly, the integrity and security in the use of technological resources, such as computers, tablets, notebooks, smartphones, software, servers, and others — which are registered and may be audited — must be ensured.

Information Security guidelines must be followed by everyone, and it is important to highlight the prohibition of visiting inappropriate websites (such as betting sites, pornography, etc.) and the unauthorized installation of software on equipment. Only duly approved systems may be used.



It is strictly **prohibited** to share or expose passwords for computers, systems, and electronic devices; it is essential to protect and change them regularly. This applies to system access credentials and identification badges, which are personal, confidential, and non-transferable.



It is worth noting: the resources made available by EMS Group are intended exclusively for professional use and are monitored for information security purposes, operational management, and combating

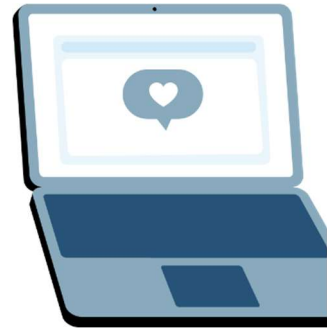
cybercrimes. Users should have a limited expectation of privacy when using corporate resources, subject to applicable laws and the Group's monitoring policies.

↳ **Social Media**

Social media are important tools for communication and interaction, but it is essential that all EMS Group employees follow the rules described below to preserve the Group's integrity and reputation.

Improper disclosure or exposure of sensitive information compromises our credibility, weakens relationships with partners, can affect strategic negotiations, and negatively impact institutional reputation, resulting in commercial losses.

Furthermore, personal opinions must be expressed in a manner completely unrelated to the Group.



What is allowed and what is not:

Allowed

-  **Sharing Official Content**
sharing content that has already been officially disclosed by EMS Group;
-  **Maintain Professionalism**
using social networks professionally when the content is associated with EMS Group;
-  **Respecting Confidentiality**
maintaining the confidentiality of internal and strategic information of EMS Group;
-  **Promote a Positive Image**
promote a good image of EMS Group, respecting the company's communication guidelines.

Not allowed

-  **Publishing, commenting on, or sharing unofficial information about EMS Group**
this includes negotiations, strategies, or any institutional matters on social networks or public channels;
-  **Speaking on Behalf of the Group**
speaking on behalf of EMS Group without prior and express authorization, whether on social networks or in print;
-  **Create False Identities**
create personal profiles online using the brands, image, products, services, or names of EMS Group professionals;
-  **Disclose Confidential Information**
publicize information, audios, videos, or images, including EMS Group work environment, without prior authorization;



Issue Negative, Offensive, or Depreciative Comments

about the Group, products, brands, employees, partners, or competitors, on social media, in the press, and on external forums.



It is worth noting: EMS Group spokespersons are the only individuals authorized to speak officially on behalf of the Group. Any public statement or external communication must be made exclusively by these professionals. To ensure consistency and alignment, it is essential to validate any communication with the Institutional Marketing department before any official statement or disclosure.

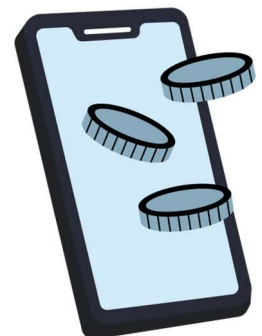
Violation of these rules may result in the application of disciplinary measures.



Gambling/Bets



Participating in gambling and betting during working hours and/or using EMS Group resources is **strictly prohibited**. These activities can cause distractions, conflicts of interest, financial harm, and adverse effects on the employee's mental health.



Any involvement of the professional in gambling or bets that contradicts these guidelines or affects work performance will be treated with due seriousness and may lead to the application of disciplinary measures.



Information Treatment and Preservation

Acting with responsibility and confidentiality when dealing with information produced or received is essential for the perpetuity of our business.



Confidentiality of Information

All professionals are responsible for safeguarding and maintaining the confidentiality of information generated, acquired, or otherwise belonging to EMS Group, whether recorded physically (on paper) or digitally (on computers, emails, mobile phones, etc.).

The commitment to confidentiality and protection covers commercial, strategic, technical, financial, and research and development information of the Group.



It is not allowed to send or keep copies of documents or information obtained due to professional activity within the Group, whether confidential or not, even if developed by the professional in the exercise of their activities before EMS Group, to or in personal emails, applications, or devices, nor to take photographs, make recordings, screenshots, or any other unauthorized record of documents or information.



It is equally prohibited to forward or share confidential information, internal documents, or sensitive communications through unauthorized channels. The improper use of sharing and/or cloud storage tools are also undue practices and subject to monitoring and the application of disciplinary measures.



It is strictly prohibited to record online meetings without the knowledge and prior authorization of all participants, except where permitted by law and expressly authorized by the Company. It is also forbidden to take screenshots of messaging app conversations or any other professional content shared on communication platforms without due authorization, ensuring respect for the privacy, confidentiality, and security of the information exchanged.

Any information that is not public domain must be protected. It is strictly forbidden for all professionals to disclose, discuss, or share reports or strategic information with third parties without due authorization.

Professional communication must be conducted through the Group's professional tools and channels, and information must be properly stored following the principles of information security:



Confidentiality, integrity, and availability.



Personal Data Protection

All professionals must protect personal data, whether of clients or employees, and must use it strictly for the purpose for which it was provided, all in accordance with the Brazilian General Data Protection Law (13.709/2018), its respective regulations, and any subsequent amendments.

To ensure everyone's security and privacy, it is essential that each of us adopts a proactive stance regarding the necessary care for the processing of personal data.



This stance reflects our commitment to best data protection practices and strengthens the trust that our clients, partners, and employees place in EMS Group.

The irregular use, provision, or transfer of personal data can lead to severe legal and administrative consequences, including fines and sanctions for EMS Group.

Any security incidents caused by misconduct, such as improper use or leakage of personal data, may result in rigorous disciplinary measures for those involved.

In case of information leakage or suspected leakage, the company's Data Protection Officer (DPO) must be informed immediately via the email address privacidade.dados@grupoems.com

↳ **Intellectual Property**

Intellectual Property, whether protected by law or not, is a strategic asset for EMS Group.

This term includes patents, registered or unregistered trademarks, domains, copyrights (including software copyrights), designs, technologies, inventions, risk analyses, pricing data, data extraction rights, trade secrets, business secrets, industrial secrets, confidential information, as well as rights guaranteed by Intellectual Property agreements.

The results of intellectual work and strategic information generated within the companies are the exclusive property of the Group and may not be used for private purposes, nor transferred to business partners or third parties without prior express authorization from the legal department and formalization of the conditions through the appropriate contractual instrument.



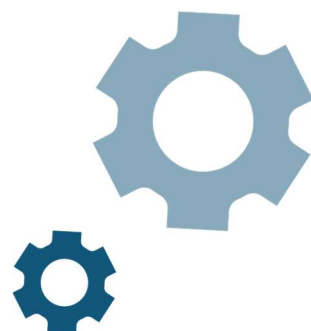
It is prohibited to disclose confidential information of EMS Group or to receive confidential information from third parties without a proper written agreement regulating the limits of data use and disclosure.

In the event of receiving any confidential information from a third party, without a prior signed agreement, the professional must seek guidance from the legal department on how to proceed.

↳ **Use of Artificial Intelligence**

At EMS Group, we recognize the transformative potential of Artificial Intelligence (AI) in our operations and processes. However, we also understand the importance of using this technology ethically, responsibly, and transparently.

It is fundamental that, just like other Group systems, only AI tools approved by EMS Group are used, and that strict care is taken with information entered into these tools. We must ensure that the data used to train algorithms is accurate, relevant, and from reliable sources, avoiding any bias or incorrect information that could compromise the results.



Furthermore, it is essential to ensure that information entered into the AI does not violate the intellectual property rights of EMS Group or third parties, as well as rights related to data privacy and protection.

Professionals must strictly follow EMS Group's guidelines and instructions on the use of AI, ensuring safe, responsible, and legitimate use, in order to avoid any negative impact on individuals or the reputation of the EMS Group.



People and Workplace Respect

Respecting people, their dignity, physical and moral integrity, diversity, individuality, and privacy is paramount. We strive for a work environment free from harassment and discrimination, and we encourage continuous development and recognition of those who perform diligently and efficiently. We are all responsible for the quality of the work environment and the organizational climate by fostering and disseminating positive attitudes.



Any practice that violates the established rules will not be tolerated and may result in disciplinary measures, including warning, suspension, or termination, with or without just cause, as applicable.



Leadership Conduct

Decisions regarding people management within the Group (such as hiring, promotion, termination, transfer, and compensation) must be based on professional criteria, aligned with the Group's interests. Managers must promote the development of their teams and monitor their team members' compliance with the Code of Ethics and Conduct and their employment contracts, taking immediate action when they identify any misconduct.



Discrimination

We seek a healthy, inclusive work environment, with respect for interpersonal relationships and diversity, and a focus on promoting equity and inclusion. We repudiate and do not tolerate any form of discrimination or prejudice in the workplace.



Discriminatory behaviors based on race, color, ethnicity, origin, social condition, religion, sex, marital status, sexual orientation, politics, age, disability, physical characteristics, or any other social factor that is part of the construction of each person's individuality are **intolerable**.

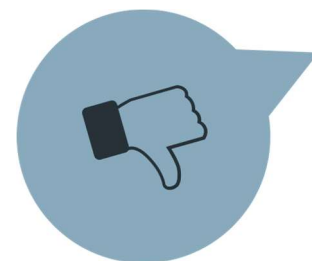
Any form of discrimination or prejudice is intolerable and will be combated with rigorous disciplinary measures.

We are committed to promoting a work environment where professionals have equity in employment opportunities and career development. We believe that diversity strengthens our organization and drives innovation.

↳ **Prohibition and Combat of Harassment**

At EMS Group, we promote a respectful, inclusive, and welcoming work environment where every employee feels safe and valued. We do not tolerate any form of harassment, abuse of power, or attitudes that compromise the well-being and dignity of our professionals.

We believe that a harmonious environment is essential for collective success, and we are committed to acting proactively to ensure that the workplace is free from behaviors that cause discomfort or intimidation, promoting mutual respect and healthy coexistence.



The following will not be tolerated:

- ⊗ **Situations of disrespect, hostility, persecution, humiliation, intimidation, or threats among** EMS Group employees, regardless of their hierarchical level or legal relationship with the company.
- ⊗ **Sexual harassment** that occurs when conduct of a sexual nature — manifested physically, verbally, or through gestures — is imposed on someone against their will, causing embarrassment and violating their sexual freedom.
- ⊗ **Moral harassment**, which is any abusive conduct (manifested by gesture, word, behavior, attitude) that, through its repetition, violates a person's dignity or psychological integrity and/or their image in the workplace, threatening their continued employment.
- ⊗ **Abusive Management Practices**, understood as management based on threats, humiliations, or other forms of abusive conduct exercised against workers in general.

What is allowed and what is not:

Allowed



Respecting Boundaries

understanding and preserving personal boundaries and professionals of all colleagues, maintaining professional and respectful conduct in all interactions.



Treat with Respect

Not allowed



Sexual Insinuations

making sexual insinuations, explicit or veiled, through glances, words, or gestures, or engaging in unwanted conversations or jokes about sex or invasive touching;



Insults and Verbal Aggressions

treating all professionals with respect and dignity, regardless of their personal or professional characteristics, position, or function.



Lead with Empathy

exercising leadership with empathy, respect and consideration for the needs and limitations of employees, establishing clear and realistic expectations. Offering constructive feedback to subordinates in a respectful manner.

using insults, derogatory nicknames, verbal aggressions or shouting, assigning humiliating tasks, or applying vexatious punishments.



Threats and Humiliations

using threats of dismissal or humiliations as a form of management, or exercising any form of abusive conduct against employees.



Forced Labor and Child Labor

We respect human rights and repudiate and do not tolerate degrading, slave, slave-like, forced, or informal labor, as well as child exploitation/labor and other inhumane working conditions within our Group.

We adopt best practices to prevent these situations, ensuring that, in all our operations and throughout our supply chain and service providers, such practices are not tolerated, promoting dignified and respectful work environments for all.



Quality, Health, Safety, and Environment Protection

Protecting the integrity and health of our professionals and all those with whom we interact in our environment is our permanent commitment. We prioritize preventive actions to ensure quality, health, and safety at work. Minimizing the environmental impacts of our activities is a premise. We know that the future depends on the decisions we make today; and caring for the environment around us is caring for our future generations.



Quality

At EMS Group, our commitment to excellence in all our products, service provision, and processes is unwavering.

We manufacture and package our products according to the highest quality standards, always seeking continuous improvement in our manufacturing methods.



- ✓ We ensure compliance with all applicable regulatory requirements for the types of business in which we operate, as well as best manufacturing practices, ensuring that our products meet the highest safety and efficacy criteria.

Caring for the health of the population and so many other aspects of people's lives is a responsibility we take very seriously. To this end, we promote an exemplary work environment where safety, ethics, and integrity are priorities.

We work in close collaboration with health authorities worldwide to maintain all necessary certificates and licenses to operate our manufacturing facilities. This commitment to regulatory compliance and quality is fundamental to ensuring that our products are safe and effective for patients.

We regularly audit our industrial facilities, suppliers, and other business partners to ensure the highest quality of our products and their components. These audits are essential to identify opportunities for improvement and ensure that all aspects of our production chain are aligned with our rigorous quality standards.

Through these practices, we reaffirm our commitment to the health and well-being of the population, offering products that healthcare professionals and patients can trust, as well as services that meet the expectations of the population.

↳ **Occupational Health and Safety**

At EMS Group, our commitment to excellence in all our products, service provision, and processes is unwavering.



- 👤 It is the leaders' responsibility to encourage a culture of safety and ensure that health policies and safety are effectively applied, providing guidance, training, and supervision of working conditions. Leaders must set an example, guiding and supporting their teams in adopting safe behaviors and complying with regulations.

The Internal Commission for Accident and Harassment Prevention (CIPAA) plays a fundamental role in monitoring and promoting a safe work environment, working collaboratively to identify risks, propose preventive measures, and ensure that best safety practices are adopted, always seeking to protect collective health and well-being.

All employees must follow CIPAA guidelines and actively participate in activities and training promoted by the Commission to reinforce the culture of safety in the workplace.

In turn, it is the individual responsibility of each employee to follow safety standards, correctly use individual and collective protective equipment (PPE and CPE), immediately communicate any risk situation, and look after their own well-being and that of their colleagues.

↳ **Mental Health**

At EMS Group, the mental health of our employees is a priority. We recognize that a healthy and balanced work environment is fundamental for productivity, the satisfaction and well-being of all.

We promote a culture of support and respect, where employees are encouraged to take care of their mental health and seek help when necessary.



What is allowed and what is not:

Allowed



Seeking Help

seeking support from their leadership and Human Resources and utilizing the resources offered by the Group, such as employee assistance programs, when facing mental health challenges.



Supporting Colleagues

offering support and understanding to colleagues who may be experiencing mental health difficulties, guiding them to seek official channels within the Group to share their situation, promoting a welcoming and supportive work environment.



Promoting Well-being

participating in initiatives and activities promoted by the company aimed at mental and physical well-being, such as workshops, lectures, and well-being programs.

Not allowed



Ignoring Warning Signs

disregarding warning signs of mental health problems in oneself or colleagues, such as behavioral changes, isolation, or performance decline.



Stigmatizing Mental Health Problems

making derogatory comments or stigmatizing colleagues who are facing mental health challenges.



Denying Support

refusing to use the resources offered by the company or to seek professional help when necessary.



Communicating Needs

informing the immediate leader or Human Resources about suggestions for adjustments in the work environment to better accommodate mental health issues.



Creating a Hostile Environment

contributing to a hostile work environment that may exacerbate mental health problems, through behaviors such as harassment or lack of support.



ESG

Our commitment to sustainability is reflected in our ESG (Environmental, Social and Governance) practices.

We adopt measures to minimize our environmental impact, promote social responsibility, and ensure ethical and transparent corporate governance.

All employees must follow ESG guidelines, contributing to a more sustainable and responsible future.



Environment

We respect biodiversity, so natural resources must be used efficiently and waste must be disposed of selectively and safely, reducing the environmental impacts of our activities and respecting legal norms for environmental protection, contributing to the reduction of climate change, gas emissions, deforestation, and pollution.



Society

Our commitment to society is reflected in our social responsibility actions, which aim to promote the well-being and development of the communities where we operate.

We adopt practices that encourage health promotion and improved quality of life. Business partners and employees are encouraged to engage in social initiatives, contributing to the construction of a more just and equitable society.



Corporate Governance

We ensure ethical and transparent corporate governance, based on principles of integrity, responsibility, and accountability.

We adopt practices that ensure compliance with laws and regulations, transparency in operations, and the protection of the interests of involved parties.

All employees must follow corporate governance guidelines, promoting ethics and transparency in all their actions.



Relationship with External Stakeholders

Establishing lasting relationships with external stakeholders with respect and cooperation reinforces our commitment to ethics, integrity, and transparency. Our success and growth depend on the positive relationships we build and maintain.



Clients and Consumers

The Group commits to offering quality service and products in accordance with legally established requirements and standards, market best practices, and consumer protection principles.

It also commits to treating all clients and consumers with fairness, respect, professionalism, courtesy, transparency, and honesty.



Suppliers and Service Providers

The Group's relationship with its suppliers and service providers is strictly professional and guided by ethical principles, respect for laws, contracts, and internal norms.

EMS Group hires suppliers and service providers who comply with current Brazilian legislation, ensure the security and confidentiality of information, provide quality products and services, do not seek illegitimate or abusive advantages, do not adopt unethical procedures or practices that may constitute an act of corruption, whether public or private, do not use child or forced labor, and do not harm third parties as a result of this relationship.

Furthermore, EMS Group values integrity and transparency in commercial relations and prioritizes conducting business with reputable companies. For this purpose, Due Diligence analysis is mandatory for the registration of new suppliers of EMS Group and distributors (clients) of EMS Farma pharmaceutical industries.

This process evaluates aspects from an integrity, reputational, and financial perspective, and is managed by the Compliance department.



Physicians and Prescribers

EMS Farma companies maintain transparent and ethical communication with healthcare professionals, always in compliance with current laws and regulations.

Under no circumstances do we offer or grant benefits that could unduly influence prescription decisions or encourage the inappropriate use of our products or services.



Our commitment to excellence permeates not only our products and processes but is also reflected in the assurance that information regarding the benefits and risks of our products is presented objectively and transparently.

This commitment to clarity and accuracy of information is fundamental to support healthcare professionals in the correct prescription and use of our products, promoting patient safety and well-being.

Competitors

The Group commits to competing in markets fairly, transparently, integrally, honestly, and always conducting advertising with correct, precise, complete, easily understandable statements that do not harm the image of its competitors.

It also commits to not misusing competitively sensitive information and to complying with competition defense norms, acting ethically, in good faith, and avoiding any conduct that constitutes or may constitute collusion, cartel, imposition, abuse, or illegal restriction of fair competition.

What is allowed and what is not:

Allowed



Competing with Loyalty

acting fairly and transparently, respecting competition defense norms.



Conducting Honest Advertising

advertising with correct, precise, and complete statements that do not harm the image of competitors.



Acting Ethically

adopting ethical and good-faith commercial practices in all interactions with competitors, the market, and consumers.



Complying with Laws and Regulations

complying with all applicable competition and consumer protection laws and regulations.

Not allowed



Price Fixing

entering into agreements with independent distributors or resellers to fix the minimum resale price of a given product.



Price Agreements

establishing agreements between competitors that have the effect of fixing or increasing prices or profit margins.



Market Division

entering into agreements between competitors not to compete for certain clients or accounts, or in certain geographical areas.



Bid Rigging

establishing agreements between competitors regarding prices in bids or competition processes, or other terms and

conditions of the offer — or non-competition agreements in bids.



Restricting Hiring

entering into agreements between competitors to restrict the hiring of suppliers, professionals, or clients.



Public officials

Relationships with public officials must be ethical and transparent. It is unacceptable to promise, offer, or give, directly or indirectly, any advantage to a public official or a third party related to them, due to their function, whether or not aiming to obtain any favor or expectation of favor.

The actions of any supervisory, regulatory, or collecting bodies or entities must be respected, and information must be provided by the responsible departments, whenever requested and within strict legality and deadlines.



Participation in External Events

The participation of EMS Group employees as speakers, lecturers, panelists, moderators, debaters, or instructors in external events, congresses, symposia, fairs, panels, training sessions, forums, corporate meetings, technical presentations, courses, or similar activities, is subject to prior authorization from immediate leadership and the Compliance department.

During participation in any external event, the employee must:

Allowed



Maintain ethical, respectful, professional conduct compatible with the principles of the Code of Ethics and Conduct.

Not allowed



Make statements involving institutional positions, internal guidelines, commercial strategies, confidential matters, or opinions that could be interpreted as an official manifestation of the company, unless specifically authorized;



Participate in events that conflict with the company's interests, promote direct competitors without prior alignment, or that could compromise the Group's reputation.

It is prohibited to make statements, grant interviews, present, or disclose any information to the press on behalf of EMS Group or its companies, whether the data is confidential or not.

Interviews by EMS Group and its companies may be granted exclusively by the spokespersons designated by the Group's Board of Directors. They are the only ones authorized to speak.

Press contacts and interviews for EMS Group and its companies are mediated by the Communication agency and the Institutional Marketing team of EMS.

Invitations for interviews or requests for information on behalf of EMS Group and its companies must be immediately forwarded for evaluation by the Institutional Marketing team.

Invitations for statements or interviews that have no relation to EMS Group or its companies, nor exploit the professional's public image linked to the Group, may be accepted by mentioning that it is a personal opinion.



General Provisions

In line with the Group's practices and values, the Code of Ethics and Conduct will be reviewed whenever an update is identified as necessary, in order to reflect regulatory and organizational developments.

All internal guidelines, power delegation manuals, procedures, and other normative documents are available on SharePoint, the specific directory for storing the Group's corporate documents. All employees have access to this directory for consultation.

Guidance and questions about the location and access to corporate documents should be addressed to the Risk Management department, responsible for storage.



Glossary of Technical and Legal Terms



Moral Harassment

abusive and repeated conduct that violates a person's dignity or psychological integrity, through gestures, words, or attitudes that cause humiliation or embarrassment in the workplace.



Sexual Harassment

conduct of a sexual nature imposed on someone against their will, which causes embarrassment, and may manifest through words, gestures, touches, or insinuations.

Good Faith

legal principle that requires ethical, honest, loyal, and transparent behavior in personal and professional relationships, especially in the fulfillment of contracts and duties.

Whistleblower Channel

official tool provided by the company for receiving, securely and confidentially, reports of irregular conduct, violations of the Code of Ethics and Conduct, or current legislation.

Compliance

set of practices, policies, and controls aimed at ensuring that the company and its employees comply with legal, regulatory, and ethical norms.

Personal Data

any information related to an identified or identifiable natural person (e.g., name, CPF, email, medical record, IP), under the terms of the General Data Protection Law (LGPD).

Bad Faith Report

report made with the deliberate intention of harming someone, knowing that the facts are untrue. It is subject to disciplinary sanctions.

General Directorate (GD)

meeting composed of EMS Group's main executives, responsible for strategic decisions. The GD acts as an instance of alignment and governance among the leaderships of the different departments of the organization.

Due Diligence

systematic process of investigation and analysis of reputational, legal, financial, and ethical risks of third parties, especially suppliers, distributors, or commercial partners.

ESG

acronym for Environmental, Social, and Governance. Refers to responsible and sustainable corporate practices across these three pillars.

Integrity

principle that guides ethical, coherent, and honest behavior in professional actions, even in the absence of supervision.

Money Laundering

illicit practice that aims to conceal the criminal origin of assets, values, or resources, giving them an appearance of legality.

PEP (Politically Exposed Person)

an individual who holds or has held a relevant public function in the last five years, or who has a close relationship with someone in that condition, as defined by anti-corruption legislation.

Intellectual Property

set of rights over human intellectual creations, including trademarks, patents, software, know-how, industrial designs, artistic works, and trade secrets.

Retaliation

act of punishing, persecuting, or harming someone for having made a good-faith report or cooperated with an internal investigation.

Professional Secrecy

obligation to maintain confidentiality of strategic, technical, commercial, or personal information obtained through work, even after the termination of the employment relationship with the company.

Transparency

principle that requires clarity, veracity, and openness in the communication of actions, decisions, policies, and results, safeguarding what is confidential.
