

Be8

Code of Conduct Be8

Reinvent the future.
Now.

Integrity, ethics and commitment.

Essential values in the promotion of a more honest and transparent environment.



Summary

1. Words from Our President	4
2. Our code aligns with our values	5
3. Who is this code for?	6
4. What is the Code of Conduct?	6
5. ESG: environmental, social, and corporate governance	7
6. How should conduct be in the workplace and outside the Be8?	8
7. How should the conduct be in relation to Be8's image?	14
8. How should we conduct ourselves with our customers and business partners?	16
9. Information management	20
10. Combating Corruption, Bribery, Fraud, Money Laundering and Terrorist Financing	24
11. Relationship with Public Agents and Politically Exposed Persons	25
12. Issues related to compliance with this code	25
13. What is expected of the employee?	26
14. What is expected of the leader?	26
15. Be8 Whistleblowing Channel	27
16. Consequences of breaches of Code of Conduct Be8	27

1. Words from Our President

Inspired by our values and beliefs, our Code of Conduct is a practical guide that contains the principles that are part of Be8's DNA.

The Code of Conduct is a reference for all our professional decisions, from the most routine to the most strategic. This document is mandatory for our employees and aims to adapt our relationship posture with customers, suppliers, co-workers, business partners, society and other interlocutors.

The guidelines in this document were created to add value, support growth and the constant search for excellence. We intend our practices to be the most transparent, guiding conduct that we consider appropriate from a moral point of view and consistent with our policies, our business strategy and our way of being.

We trust that everyone will use this important document as a guiding tool in our work. Read it carefully. Consult whenever necessary, share and discuss with whoever is relevant, get inspired and, above all, practice the Code of Conduct in its entirety; in this way, with the collaboration of each one of you in complying with this Code, we will make Be8 a more solid Company for the next generations and adhering to the highest standards of governance.

Always remember: every time you carry out your activities, guided by our values, you strengthen our identity and culture. By following the Code of Conduct, you will help ensure that we continue to achieve the right results in the right way, as our character and attitudes build the Credibility and Success of our Company.

Erasmio Carlos Battistella
President of Be8



2. Our code aligns with our values

Our values express our culture. They guide our behavior and become a reference for all our professional decisions.

Our purpose:

Leading energy renewal to create a sustainable future while preserving our origins and the Earth.



Sustainability

It is our DNA that guides our business model. We seek sustainable development, economic, social and environmental progress in the communities in which we operate. We want a more sustainable planet for future generations.

Integrity

It is the value that guides everything we do. Acting with integrity means acting with transparency, reliability, honesty, responsibility and respect for people.

Commitment

Individual engagement and excellence are essential factors in overcoming challenges. We work as a team and count on the commitment of all employees. We honor our commitments to achieving our ambitions.

Innovation

Our achievements are linked to the entrepreneurial spirit and the ability to innovate. We invest in technological advances to support global themes related to innovation and sustainability.

Value Generation

Our business must generate value for all related parties. Our activities seek to bring economic, social and environmental benefits to the entire value chain.

Values are part of our way of being, of our culture.

Every time you carry out your activities, guided by them, you strengthen our identity.



3. Who is this code for?

Our Code of Conduct applies to all employees, senior management, executives, shareholders, third parties, business partners, customers, suppliers and other stakeholders, who relate to the Company, to ensure that all acts are carried out ethically, with integrity and legally.

Employees must comply with the provisions of this Code, together with the Compliance Policy, other policies, regulations, internal procedures and applicable national and international laws, including Law No. 12,846/2013, known as the Brazilian Anti-Corruption Law, Foreign Corrupt Practices Act (FCPA) and United Kingdom Bribery Act (UKBA).

All people must act in accordance with our Code of Conduct, which is why we have a Compliance Committee, which will take appropriate measures when the Company's precepts are not being followed correctly, as provided for in the consequences matrix.



4. What is the Code of Conduct?

The Code of Conduct is a document with clear and objective guidelines, prepared based on Be8's culture and principles, as well as applicable national and international legislation, making it clear how the Company expects its professionals to relate to colleagues, shareholders, partners, customers, service providers, suppliers, competitors and society in general.

Our reputation and credibility are the most important assets we have, and the ethical principles that guide our operations contribute to maintaining Be8's image as a solid and reliable Company.

The Code shows us how to act and make correct and appropriate decisions in the conduct of Be8's business. Our Code, in conjunction with our Company policies, provides you with the information you need to perform your job ethically.

In addition, the Code of Conduct guides the Company's relations and commitments with all stakeholders: the market, public agents, governments, employees, authorities and society in general.

It is your responsibility to know and comply with the policies applicable to the work you do and the decisions you make. In addition, Be8 is committed to complying with the national and international laws applicable to the countries with which it operates.



5. ESG: environmental, social, and corporate governance

In the development of our activities, processes and people, we adopt management guidelines with the inclusion of environmental, social and corporate governance factors in our culture (ESG or ESG), in line with the Company's strategic vision, its purpose, vision and values. Each of us has the responsibility to support and implement programs and practices that allow Be8 to conduct its business in an environmentally correct, fair and egalitarian manner, respecting Human Rights, diversity and corporate governance guidelines. We seek to establish systemic and permanent engagement actions in the communities in which we operate, in favor of a culture based on the values of sustainability, developing work and income for the common good.



6. How should conduct be in the workplace and outside the Be8?

6.1 Respect for the person

Our success can only be achieved when we treat everyone, inside and outside our Company, with respect. Our goal is to achieve goals while respecting the work environment, along with individual excellence and teamwork. Be8 repudiates any type of disrespect to people, whether they are professionals, customers, suppliers or others.

6.2 Management posture

Non-compliant situations must be dealt with by leaders and reported to the Compliance area and/or the Whistleblowing Channel, and such events are accompanied by the necessary information and guidelines to prevent their recurrence. The repetition of errors resulting from carelessness, negligence or lack of interest deserves rigorous correction.

It is expected of all Be8 leaders to listen to and consider new ideas, different opinions, questions and arguments that represent a way of learning and improving processes.

An employee's demonstration of interest in participating in an internal recruitment process should be understood by their leadership as a natural alternative for career development and cannot give rise to any type of retaliation.

Be8 values transparent and healthy communication between employees and managers, aiming at the approach that seeks to solve conflict, strengthening our empathy and our interpersonal relationships.

Be8 values the synergy between the areas, the cooperation between employees of all Units and the sharing of knowledge as a way of learning and disseminating best practices, safeguarding confidentiality criteria.

6.3 Harassment and abuse of power

Not allowing harassment and abuse of power is an important aspect of encouraging a respectful work environment, and any of these practices are unacceptable.

Moral harassment is the exposure of the employee to humiliating and/or embarrassing situations. Sexual harassment, on the other hand, is configured from an approach of sexual connotation against someone's will, without the need for physical contact, which can be a gesture or verbal or written communication and is even a criminal crime provided for.

If you have doubts, feel or perceive any indication that a situation of harassment or abuse of power may be occurring, contact your manager, the Compliance, People and Culture Area and/or the Company's Whistleblowing Channel.

Be8 repudiates any of these forms and, if it becomes aware, will carry out investigations and apply the appropriate consequences.





6.4 Discrimination

Discrimination means distinction or differentiation. In the most common sense, it is to designate a prejudiced action in relation to a person or group of people, whether for reasons of race, color, ethnicity, gender, sexual orientation, nationality, religion, disability, economic situation or any other aspect protected by law.

Making decisions or actions based on any of these personal characteristics is always against our values. You must always act fairly and give individuals the opportunity to develop their skills and progress in our Company.

Racial discrimination is one of the most frequent forms of discrimination, and consists of the act of differentiating, excluding and restricting a person based on their race. We must always remember that racial prejudice is a criminal crime provided by our legislation.

Discrimination based on sexual orientation is called homophobia, which consists of differential negative treatment in relation to the way the person identifies and how he or she calls himself. A discriminatory attitude compromises the fundamental rights of human beings, harming people in their social, cultural, political or economic context; therefore, never discriminate or treat people unfairly, inside and outside the Company.

Be8 does not tolerate any type of discrimination or retaliation against anyone.

6.5 Diversity and inclusion

The diversity of our personal backgrounds, experiences, and ways of thinking are very important. We aim for our workplace to be guided by inclusion and acceptance, always respecting the Company's culture, values and policies.

You play an important role in creating a work environment in which everyone feels valued and respected for the contributions they make. You promote diversity and inclusion when:

- Respects the diversity of talents, skills and experiences of each one;
- Values ideas and contributions from others.

In the recruitment, selection and promotion processes, the diversity and inclusion of candidates must be compatible with the responsibilities and competencies necessary to meet the expectations of the position.

6.6 Humane working conditions

Be8 respects the rights of all employees by complying with all applicable labor laws everywhere it operates. The Company expects all employees and stakeholders to comply with applicable laws, policies and the Code of Conduct, treating its employees with dignity and in accordance with international human rights standards. We do not tolerate any supplier that does not provide humane working conditions, such as forced labor analogous to slavery and child labor.

6.7 Health, safety and environment

We are all responsible for providing a safe working environment. No matter where you do your business or what you do for our Company, you must put safety first. We need to make our own safety and the safety of others a priority, all the time.

We are committed to protecting the environment, health, and safety of our employees, visitors, temporary workers, third parties, and customers at our facilities. Internal policies and procedures are designed to help you work safely, either on or off our premises at the service of the Company, which is why they must be strictly followed.

We must do our part to maintain a healthy and safe workplace. This means, in part, that we have made a commitment to the "zero accidents goal". We believe that Zero is Possible.

Speak up and raise your concerns if you:

- ***Is asked to do a task that you consider unsafe;***
- ***You are asked to perform work for which you do not believe you are properly trained/fit and which may affect you, others or the environment;***



- ***Seeing someone performing a task that you consider unsafe or for which the person is not properly trained to do;***
- ***Suspecting that a vehicle or piece of equipment is not functioning properly and may not be safe.***

Each of us has a responsibility to support and implement programs and practices that enable Be8 to conduct its business safely and correctly. We need to understand the potential impact that our responsibilities at work and outside the Company have on the environment and reduce any environmental risks to a minimum. Whatever our unit, we must, at least, comply with all applicable environmental laws and regulations, as well as the Company's policies, such as: correctly separating garbage, avoiding the use of plastic cups, not throwing garbage on the floor, keeping the facilities clean and organized, not using adornments in industrial areas, etc.

When faced with emergencies, such as environmental or work accidents, those involved must follow the procedures provided for in Be8 and quickly report the facts to the area responsible.

6.8 Use of alcohol, drugs and carrying of weapons

Substances or products capable of causing dependence, as specified by law or listed in lists periodically updated by the Executive Branch of the Union, are drugs. Be8 requires you to perform the responsibilities of your position free from the influence of any substance that may impair job performance. If you work under the influence of drugs or alcohol, you present a safety hazard that is unacceptable to yourself and others.

For these reasons, we prohibit:

- **Working under the influence of alcohol, illegal drugs or controlled substances within Be8.**
- **Possession, sale, use, transfer or distribution of illegal drugs or controlled substances on the Company's premises and outside it.**
- **Development of work in risk areas while using any prescribed or non-prescribed medication that triggers side effects that influence their work routines and expose them to risks.**

If you have any problems with drugs or alcohol, we encourage you to seek help. Contact the People and Culture area to be informed about institutions that can help you.

Safety is the responsibility of all of us. Insist that the work be performed safely, no matter what your job title is.

The Company does not tolerate non-compliance with safety guidelines and is subject to penalties.

Weapons of any kind are allowed on the Company's premises, except for security professionals expressly authorized to do so.

6.9 Marketing of goods

The sale of products of particular interest on Be8's premises is allowed, as long as it does not influence the daily activities of employees, and can be carried out during break times, without using work tools.

6.10 Clothing

Be8 understands that clothing and accessories are manifestations of styles, preferences, and personality. It is recommended that everyone wears clothes appropriate to the work environment.

In areas and activities where the use of uniforms is mandatory, they must be used in compliance with internal guidelines and applied safety standards.

6.11 Conflict of interest

Conflicts of interest occur when the professional obtains some direct or indirect personal benefit through the use of the Company's name for himself, family members, friends or others. In addition, when he acts in favor of his personal interests above the interests of the Company, and that may cause any damage or loss to Be8.

Be8 expects its professionals not to carry out any activity, investment or association that may interfere with the exercise of their professional duties, or that interferes with the interests of the Company. If you become aware of any conflict situation or apparent conflict of interest, you must report it to the Be8 Whistleblowing Channel.

Here are some examples of conflicts of interest:

- **The professional may not have any type of interest or financial relationship, whether direct or indirect, with any supplier, customer or competitor of Be8; or in any business or transaction involving the Company;**
- **Be8 employees are prohibited from participating as employees, managers, partners, owners or consultants of partner companies (customers, suppliers, etc.) or competitors, without this fact being communicated in advance;**
- **The employee may not participate in negotiations on behalf of the Company involving a relative of his/her relative, whether by consanguinity or affinity, or a company with which his/her relative has a direct relationship, without this**

fact being communicated in advance to the manager of the area with which he/she is relating, who must communicate it to Compliance to assess the possible conflict of interest.

- **The employee, their family and friends should not receive different treatment in relation to the services provided by Be8;**
- **The employee may not use Be8 properties and services for their personal benefit. It is not allowed to conduct personal business (such as, for example, gambling, investment in the stock market, among others) during office hours or using the Company's facilities and equipment for such purpose;**
- **The employee may not carry out any activity that may harm the activities or interests of Be8.**

In case of doubt, apparent involvement or identification of any actual or potential conflict of interest situation, the case must be reported to the Compliance area through the Be8 Whistleblowing Channel.

If any possibility of conflict of interest is identified, the employee must immediately declare his impediment, prior to deliberating on any situation that may cause the actual or potential conflict of interest. If the conflicted party does not manifest itself, another person may do so, if he or she is aware of the conflict.

Annually, the employee must declare the absence of a conflict of interest in his or her activities.

6.12 Hiring family members, relatives of employees and friends

The hiring of people who have a degree of kinship (collateral or transversal line, up to the fourth degree or, by affinity) or friendship with their employees, may occur, as long as they compete on equal terms with the other candidates and that they do not generate any potential or actual conflict of interest in their activities and direct or indirect subordination within the hierarchical line and/or performance.

In case of potential conflict of interest, it must be evaluated by the People and Culture, Compliance area and the hiring may occur upon analysis and authorization by the Company's Executive Board, requiring unanimous approval.

In case of real conflict of interest identified in activities or direct or indirect subordination within the hierarchical line and/or performance, the hiring should not be carried out or the option is for relocation of area or function.

6.13 Trade unions

Be8 respects free association, recognizes trade unions as legal representatives of employees and seeks constant dialogue.





7. How should the conduct be in relation to Be8's image?

7.1 Use of Name, Premises, or Relationships

The use of the name, logo, images of the facilities and relationships originating from Be8 to obtain personal advantages or for third parties is prohibited. Its possible use in any situation, including charitable actions or unpaid work, must be previously analyzed by the Communication area.

It is essential that third parties or companies that capture images of Be8's premises are fully aware of the importance of responsible use of these images. Such visual records must be used strictly for the purposes set forth in the established agreement, thus ensuring the protection of privacy, information security and respect for the Company's policies. If it is necessary to make photographic records, the responsible area must inform the Be8 Reporting Channel for registration purposes.

Any use outside this context or improper sharing of the images is strictly prohibited and subject to legal measures. Confidentiality and ethical handling of images are essential values for maintaining integrity and trust in the business environment.

To carry out scientific articles, academic works and research, the Company's analysis and approval is required.

7.2 Interactions with the media

All media requests related to the Company must be forwarded to Be8's Communication area. Only duly authorized people may speak on behalf of the Company, meet the press, act on social networks and give interviews,

If a media professional contacts you directly, refer them to Communications. Before participating in external events as a speaker, conducting research, publishing any materials in written or electronic format that mention Be8, you must obtain the approval of your manager and the Communication area.

7.3 Performance on social networks

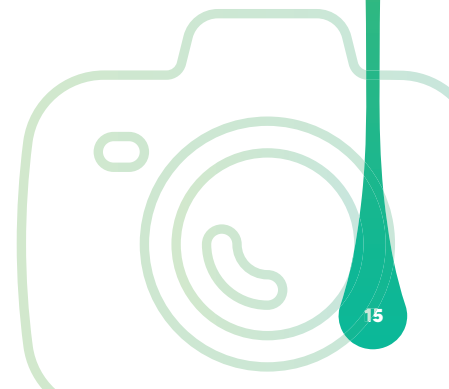
The use of social networks must be done consciously and responsibly, so as not to affect the Company's image and reputation. Professionals should reflect on how their performance on social networks can affect Be8's image and reputation.

Making derogatory comments or complaints about the Company, managers or co-workers denotes disrespect and can cause discomfort and disturb the professional environment. Providing information about the Company's internal policies and processes or its professional activities may be characterized as a leak of confidential information and generate losses, including loss of competitive advantage and customer demands.

Before posting on your social network, always think about what the purpose of the post is. Be careful that the photos do not expose documents, data, processes or any type of information from Be8. If a post is made by any employee of the Company who is in disagrees with the rules indicated in this Code, the Communication and Compliance areas may request the exclusion, being subject to the consequences of the Code.

It is essential that all visitors and guests of the Company are aware of the responsibility inherent in being present at the organization's facilities. When using social networks within the Company's premises, it must be carefully observed whether the content of the post contains photos or information that may expose documents, data, processes or any information considered confidential by Be8.

All guidelines in the Code of Conduct must be observed at the time of any publication. Remember that your social network is an extension of your image, be responsible for your posts.





8. How should we conduct ourselves with our customers and business partners?

8.1 Quality and safety of our products

We are committed to manufacturing high-quality products. Acting with integrity in our relationships with our customers and business partners means taking pride in our work. Our goal is to preserve customer trust and ensure the quality and safety of our products, ensuring compliance with regulatory requirements.

It is important to always be alert to situations that may compromise our products. If you notice something that may negatively affect the quality of a Be8 product, speak up and report it immediately to the responsible area and/or the Whistleblowing Channel.

8.2 Our Marketing Practices

Marketing for Be8 is synonymous with responsibility and must reflect the Company's high ethical standards. In this sense, the employee must always provide truthful information about the quality of our products and about our Company, use correct and real statements in the disclosures.

8.3 Our customers

We must treat our customers ethically and in compliance with all applicable laws. When dealing with our customers, you must:

- **To win over the customer based on the excellence of our products and service;**
- **Present our services and products in an honest and frank manner;**
- **Never use unfair or misleading commercial practices.**

Our contracts with clients should always reflect the importance and value we place in their business, in accordance with our policies, regulations, internal procedures, and applicable national and international laws.

8.4 Our Suppliers

Be8 is committed to dealing with all our suppliers and service providers in a fair and ethical manner, carrying out a prior analysis of compliance, integrity, quality and compliance with technical requirements.

We expect our suppliers to have the same standards of integrity that we maintain, respecting and complying with our Code of Conduct and Code of Conduct for Business Partners, as well as our policies, regulations, regulations, internal procedures and applicable national and international laws.

In addition, it is expressly forbidden to take any type of advantage from our suppliers, concealment of important facts, abuse of confidential information, distortion of material facts or any other non-compliant business practice.

8.5 Trade Sanctions

In negotiations, Be8 observes the sanctions lists issued by countries or international bodies. If an international transaction or any other business has the potential to involve sanctioned parties, it is mandatory to consult the Legal Area before even considering doing business with the country, individual or legal entity in question.

8.6 Our Competitors

At Be8, we encourage our employees to compete for business opportunities with integrity and in accordance with applicable laws, using fair business practices and promoting free competition. As Be8 employees, we must:

- **Maintain compliance with competition and antitrust laws;**
- **Use only legitimate means to obtain competitive information;**
- **Respect the confidential information and intellectual property rights of our competitors and other Third Parties;**
- **Do not comment on competitors' products and services in an inaccurate or untrue manner.**

If you become aware of any situation of non-compliance, you must report it to the Be8 Whistleblowing Channel.

8.7 Gifts, Giveaways, Entertainment, Hospitality and Sweepstakes

Be8's way of conquering, retaining customers and gaining market share is related to the quality of our products and services. In this sense, it is forbidden to provide, offer or receive from customers, suppliers or other business partners gifts, gifts, entertainment and hospitality that serve to influence commercial decisions inappropriately or obtain an unfair advantage.

If the offer or receipt occurs, the following are considered acceptable: corporate gift with no commercial value, sporadic, with the company's logo, which cannot be resold and does not exceed the monetary value of up to 50 (fifty) dollars. Above this amount, it is considered present and should not be accepted or offered without the prior and express authorization of the immediate superior and the Compliance area and forwarded to the Communication Area, which will arrange for its donation/raffle at internal events of the Company or to a charity.

If you work in the Supply Chain or Commercial area, that is, you are directly responsible for hiring a supplier, you should pay special attention to this topic. It is strongly recommended that suppliers and customers are advised not to offer gifts, gifts, travel, entertainment, and hospitality. If this occurs, you must respectfully return the offer and, if this is not possible, follow the guidelines of the Be8 Code of Conduct. The offer of invitations, tickets to events or trips is not permitted without the prior approval of the Board of Executive Directors. In the event of receipt of any of the above, the

Compliance Area must be notified and the invitation forwarded to the Communication Area for a draw.

Entertainment, on the other hand, is invitations, tickets to events, trips with the purpose of providing leisure or fun, and their offer is prohibited without prior approval from the Executive Board and in case of receipt, it must be communicated to the immediate superior and to the Compliance area and forwarded to the Communication area for a draw.

Business hospitality is not prohibited if it is of an ethical and occasional nature, and can be understood as the provision of training, transportation and meals.

Regardless of the commercial value of the gift or the offer of hospitality, it should not affect, in any way, the judgment of the person involved and should not pay special attention in case of negotiation. For this reason, all receipts and offers of gifts, entertainment and hospitality must be reported by the employee in the Be8 Reporting Channel, in the subject of Reporting of Gifts, Gifts and Donations, regardless of the amount.

Offering events or class actions are allowed if they are carried out in a transparent manner and without the purpose of inappropriately influencing commercial decisions or obtaining an unfair advantage, with prior approval of the Executive Board.



In addition, no gift, entertainment or payment may be offered to government entities, public agencies or members of the government.

If you have doubts about accepting a gift, invitation or other prize, talk to your manager and the Compliance area before accepting it.

In the event of gifts offered by Be8 employees, they must be requested from the Communication area.

8.8 Donations and sponsorships

All requests for donations and/or sponsorship must be forwarded to the Communication area, which will give the appropriate treatment to the demand, as well as pass to the approval authorities.

8.9 Communities in which we operate

Be8 is committed to the economic and social development of the communities in which it operates. It is the commitment of all employees to act in accordance with the Company's values and to maintain channels of dialogue permanently open with all the communities in which we are present.

Be8 encourages the participation of its employees in volunteer associations.



9. Information management

9.1 Compliance with Data Protection Laws

We comply with data protection laws in all markets with which we do business, such as the Brazilian Data Protection Law (LGPD) and the European Union's General Data Protection Regulation (GDPR). We are committed to complying with the principles applicable to the protection of personal data in accordance with these laws, as well as in accordance with Be8's policies.

We will only use personal data in accordance with the legitimate purpose for which it was obtained and the applicable privacy notices. You are responsible for complying with all Be8's data protection and confidentiality regulations, honoring privacy and keeping the personal data you have access to secure.

9.2 Personal and Confidential Information

While working for Be8 and even if you are no longer part of our staff, you must maintain confidentiality, protect and not disclose any information to which you have had access within the Company, and which is not public knowledge.

You should take precautionary measures to prevent disclosure of and access to information. To this end, you must take the necessary steps so that documents and information related to the business are produced, copied, sent, transported, filed, stored and disposed of properly, not allowing unauthorized exposure and access.

The use of private and unauthorized cell phones in the Company's industrial areas is prohibited, aiming, above all, to protect the physical integrity of its employees, partners and/or third parties, thus mitigating risks related to possible work accidents.

Any information to which you have access or knowledge should not be shared or discussed outside of Be8, unless it is already public knowledge, required by law or must be reported to the Be8 Whistleblowing Channel. It is worth remembering that the Company's matters and information should not be dealt with in public places such as elevators, restaurants, bathrooms, open work areas, or improperly. Also, such information should not be shared with other employees, executives or third parties in unsafe environments.

9.3 Protection of Third-Party Information

Be8 is committed to protecting and treating confidentially all data and information of its customers, suppliers and stakeholders and using them appropriately.

It is our responsibility to carefully use, store and protect any such information in accordance with all applicable laws and/or any relevant agreements.



9.4 Protection of Professionals' Information

Be8 recognizes and protects the personal and confidential information of its professionals, so that everyone must ensure the protection and privacy of the personal and confidential information of employees who eventually have access. **You must not:**

- Sharing personal/confidential information with unauthorized persons;
- Comment or talk about this information inside and outside the Company;
- Leaving documents with confidential information unsupervised;
- Share information with other employees, executives or third parties in unsecured environments, such as instant messaging applications.

We care about the security and privacy of personal and confidential information and ensure that this information is shared only with authorized people.

9.5 Use of Be8's electronic information systems and assets

Every professional must use, in an appropriate manner, the Company's assets, for business purposes and only for authorized or designated professionals. It is up to employees to ensure the conservation of assets, which include facilities, machinery, equipment, furniture, vehicles and valuables, among others.

Electronic systems and computer resources are available to employees for the proper performance of their functions. The exchange, rescue, storage or use of content that is obscene, pornographic, violent, discriminatory, racist, defamatory, disrespectful to any individual or entity and contrary to the values, policies and interests of Be8 is prohibited.

The employee must be aware that the Company has access to the records of entry or entry to the internet, e-mail and the use of mobile and fixed telephony resources. The employee should have no expectation of privacy about these features. For this reason, Be8 may, at its discretion, use and monitor any information transmitted to or residing in these media. It also includes information developed technically, acquired by associations, acquisition, license, purchase or entrusted to the Company.

All files and information related to professional activity created, received or stored in electronic systems are the property of Be8 and constitute commercial and legal assets. Thus, in the event of a change or dismissal of an employee, the information held by him must be forwarded to the immediate leadership upon request, for safekeeping or disposal.



The password to access the systems is for exclusive personal use, and it is not allowed, under any circumstances, to grant it to third parties, even to a co-worker.

9.6 Our Conduct Towards Shareholders

The relationship with shareholders and investors must be based on accurate, transparent and timely communication of information, which allows them to monitor Be8's activities and performance, as well as on the search for results that have positive impacts on the Company's market value.



9.7 Veracity of Information

Transparency is key to enabling the correct evaluation of Be8 by market agents.

Our shareholders rely on us to maintain accurate and complete documents, books and records.

We have a duty to ensure that the information we provide in all the Company's records is reliable, complete, accurate and understandable. We cannot, under any circumstances, make false statements in Company documents. Anyone who engages in financial fraud will be subject to punishment under local law and may be held civilly and criminally liable.



You should report any suspected accounting or audit irregularities as soon as possible to the Be8 Whistleblowing Channel.

We have a responsibility to cooperate with external and internal auditors, as well as government investigators who are inspecting or analyzing our Company's products or activities. Under no circumstances may we make any attempt to interfere with this analysis or influence it in an inappropriate manner. Be sure to provide auditors and investigators with all the requested information.

In case of audits or investigations, the board and management of the area must conduct the process. If you have any questions about the information that an auditor or investigator requests, consult the Compliance area.

If there is a government investigation, the board and management of the area should contact the Legal and Compliance areas as soon as possible, before proceeding.



10. Combating Corruption, Bribery, Fraud, Money Laundering and Terrorist Financing

We do not tolerate corruption, bribery, fraud, money laundering and terrorist financing. We comply with all applicable laws.

We never obtain or keep, nor do we tolerate business by unethical means, such as bribes, kickbacks, or other corrupt payments. It is illegal to offer, promise, give or accept any item of value to/from a business associate or government official that may corruptly influence them.

If your position requires interaction with the government, you will need to know and follow the anti-corruption, anti-money laundering, and anti-terrorism laws that apply to our activities. We must make sure that third parties we select to represent Be8 are aware of and follow these laws when conducting our business.

We may not offer, promise, pay or give bribes or other undue payment (or which could reasonably be understood to be such) to public officials. One form of undue payment is “bribery”. Bribery is the return of money already paid or payable because of a legal contract, as a reward for actions aimed at carrying out or stimulating business.

We must never compromise our core value of integrity by committing fraud. Fraud is committed when an employee misuses Be8 resources, hides, alters, falsifies or omits information for their own benefit or for the benefit of others.

The rule applies to all Be8 operations, regardless of where you work or the hierarchical level of your position.

Never attempt to circumvent any laws, regulations or policies of the Company by asking a third party to do something that you are prohibited from doing.

In this way, whenever you become aware of any situation that configures the acts narrated above, you must report it to the Be8 Reporting Channel.

11. Relationship with Public Agents and Politically Exposed Persons

The expression “public official” has a broad meaning. It can refer to public officials and officials at any level of government, political party officials or candidates, officials of international organizations (such as the United Nations (UN)), and entities in which the government holds ownership or control.

Business interactions with government entities are often subject to strict regulations and requirements, which we have a responsibility to comply with. Always be honest, accurate, and upfront in all dealings with government officials, agencies, contractors, and subcontractors, complying with all applicable laws, regulations, and policies.

Always when contacting and/or receiving a public agent, formalize a minute about the contact/meeting and register it in the Be8 Reporting Channel.

The hiring of a politically exposed person (PEP), supplier or service provider that has a politically exposed person (PEP) in its staff, must be preceded by a background check (integrity assessment), whenever such exposure is known to Be8. Additionally, if such a politically exposed person intends to occupy a leadership position at Be8 or holds a leadership position in a supplier or service provider, such hiring must also be previously approved by the Executive Board and informed to the Board of Directors.



12. Issues related to compliance with this code

By being part of Be8, each of us becomes responsible, not only for our own behavior, but for the impacts it will have on the Company and outside it, including before the law.

The Code, by its very nature, does not describe all the possible situations you will encounter in your daily work. If you do not find an answer in the Code, or if you have doubts about its interpretation, seek guidance from your immediate manager or from the Company's Compliance Area. The Code serves as the basis for ethical and conscious decision-making.

So, when unexpected or conflicting situations arise, each professional should use common sense and responsibility to reflect on the consequences of their actions and adopt a position about it.

The Compliance Committee is responsible for maintaining, interpreting, reviewing and updating this Code of Conduct, as well as for analyzing unforeseen cases and evaluating and deciding on non-compliance.



13. What is expected of the employee?

We trust that everyone will put our values into practice, know and comply with the Code of Conduct, policies, procedures, the golden rules and guidelines of Be8 that adapt to our work, as well as all applicable laws and regulations, regardless of where we operate. We must not, under any circumstances, ignore the Code or try to defraud it. If you need help understanding our Code, policy, procedure or specific guidelines, please seek advice from your manager or Compliance Department. If you are aware of any situation of non-compliance or non-compliance with legislation, policies, procedures and internal regulations, it is your duty to report them to the Be8 Whistleblowing Channel.



14. What is expected of the leader?

Compliance with our Code and all applicable laws and regulations is the foundation of our Company's continued success and good reputation. While we all have a duty to follow it, leadership has an even greater responsibility: to serve as ambassadors and multipliers of our Code to their team members. It is necessary that you communicate the Code to all employees on your team and ensure that they receive adequate training in the Code and policies that involve their roles.

It is expected that, as a leader, you create an environment that encourages employees to come to you if they have questions or want to make a report that answers question and concerns appropriately and in a timely manner. If you don't know the answer to a collaborator's question, or aren't sure what to answer, look for resources to get it. You may not, under any circumstances, take any form of retaliatory action against any employee for asking a question or raising a concern, or allow retaliatory action by others. You, as a leader, need to be a reference and mirror to other employees.



15. Be8 Whistleblowing Channel

We have a confidential and independent Whistleblowing Channel, which is why an external team receives all manifestations and makes the appropriate referral to the responsible area.

This reporting tool is available 24 (twenty-four) hours a day. The channel is appropriate for recording any situation of non-conformity, non-compliance with legislation, policies, procedures and internal regulations or for sending questions and suggestions, ensuring anonymity, confidentiality, investigation and treatment of the respective report.

All conduct that violates the matters dealt with in the Code of Conduct, policies, other internal rules of Be8, in addition to applicable national and international legislation, must be immediately reported through the Be8 Whistleblowing Channel.

It is important that you feel comfortable and safe to raise your questions and concerns. Be8 will never allow any form of retaliation against you for making a good faith report of actual or potential misconduct. "Good faith" information is an honest, sincere and complete report. It is important that you report the fact through the Be8 Reporting Channel, if you notice any form of retaliation, so that this can be formally reviewed and resolved.



16. Consequences of breaches of Code of Conduct Be8

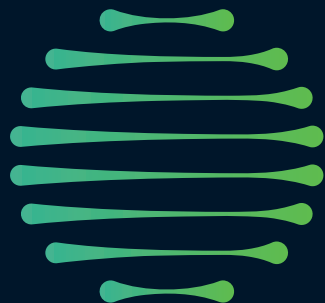
Everyone must be committed to following our Code of Conduct. Any person who violates the Code or the Company's requirements related to it will be subject to the appropriate consequences.

Violation of the provisions of this Code will lead to the application of the following sanctions to the offender:

- I **Verbal or written warning;**
- II **Suspension of activities;**
- III **Termination or termination of the contractual relationship (removal from office, dismissal or breach of contract and, if applicable, for just cause);**
- IV **Other legal measures.**

The application of sanctions may occur individually or cumulatively, and the penalty may be increased by recycling, considering the following conditions: the good faith of the offender, the degree of injury to Be8 and recidivism.

All punishments will be applied fairly, equally, in accordance with the Code of Conduct, Be8 policies and local legislation. In addition, violations of the law may subject Be8 and the persons involved to criminal and/or civil penalties.



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