

2023

GRUPO  
**RAX**

**RAX**  
BRASIL  
DESEMBARÇO ADUANEIRO

**LEGRAX**  
CONSULTORIA E TREINAMENTO

**CODE OF  
CONDUCT**



[www.gruporax.com.br](http://www.gruporax.com.br)

Preparation: Compliance Department  
Approval: Board of Directors

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## 1. Message from the Directors

Inspired by the Values and Beliefs of the RAX GROUP, our Code of Conduct contains the principles that are part of the team and DNA of the group, the genetics that give uniqueness to our company, regardless of region, culture, or market.

This document is mandatory for our employees, customers, and should serve as a reference for our service providers and business partners. Without the intention of covering all the possibilities inherent to the daily development of our business, it does, however, offer clear and non-negotiable guidance.

We would like to remind you that the Code of Conduct is not intended to restrict business development. On the contrary, it is here to add value, support growth, and the constant pursuit of excellence. In compliance with the law, the Code does not exhaust only behaviors but also indicates the minimum and non-negotiable standards of conduct that must be followed, including the norms, procedures, and values of the RAX GROUP.

It is of utmost importance that all actions of our employees align with the principles presented in this Code of Ethics, which is the compass that guides our responsible actions. It is the duty of everyone to read, understand, and respect the values, principles, and recommendations that will be presented.

## 2. Scope

This Code of Conduct applies to all contracts entered into by the RAX GROUP, including the companies RAX BRAZIL FOREIGN TRADE ADVISORY LTD and LEG RAX BUSINESS CONSULTING LTD. All members of the group, regardless of their hierarchical level, are required to fully comply with the guidelines established in this code.

All Business Partners of the RAX GROUP receive a copy of this code and are directly influenced to adhere to its guidelines. They should be aware that any violation of the Code of Conduct is equivalent to a breach of contractual obligations.

The RAX GROUP promotes training to disseminate and consolidate the rules contained in this Code of Ethics, as well as to provide guidance on the Risk Management and Anti-Bribery Policy.

## 3. Definitions

The RAX GROUP seeks the development of its full potential based on the following guidelines:

## MISSION

Our mission is to provide efficient, qualified, and personalized services, offering our customers a distinct and exclusive experience.

## VISION

Our vision for the future is to always adapt to the new needs of the market, incorporating technology as a differentiator.

## VALUES

The professional conduct of employees and the RAX GROUP should align with the following values:

I. Transparency: Transparent business relationships make us deserving of the trust of our customers and partners.

II. Commitment: Loyalty and good faith in professional and personal relationships and in all our professional endeavors.

III. Respect: Our society is composed of cultural, ethnic, religious, social, and other diversities. Respect for these differences opens the doors to good relationships.

IV. Ethics: Honesty, integrity, justice, and consistency between our words and actions. For us, ethics is a fundamental value that guides human conduct.

V. Human Development: We believe that continuous improvement is the result of the personal development and empowerment of each individual.

VI. Cooperation: A harmonious and collaborative environment is fostered with respect, trust, solidarity, and justice.

VII. Social and Environmental Responsibility: It is our duty to work for the sustainable development of the world.

#### **4. Compliance with the law**

The RAX GROUP strives to ensure that, in addition to complying with this Code of Conduct, our employees comply with all laws applicable to their activities, including, but not limited to, the Constitution of the Federative Republic of Brazil, legislation on industrial property, labor, anti-corruption, and all other applicable regulations.

#### **5. Respect for people**

The RAX GROUP values diversity, courtesy, impartiality, and respect for individuals in its workplace, and strongly condemns discriminatory acts, harassment, and retaliation.

Respect and order must prevail in the workplace to prevent acts of moral, economic, and sexual harassment or situations that constitute pressure, intimidation, or threats in the relationships between employees, customers, suppliers, and/or service providers, regardless of their hierarchical level.

Just as we respect our external customers, we expect the same conduct from everyone in the internal customer versus internal supplier relationship.

## 6. Intellectual Property

The RAX GROUP respects and complies with Intellectual Property laws, vehemently condemning any form of infringement of industrial property, copyright, trade secrets, or improper acquisition of confidential information about products and services. Customers, employees, suppliers, or service providers of the group are not allowed to disclose or encourage third parties to disclose or use any company, customer, or third-party secrets.

These secrets include, but are not limited to: technical developments, confidential information from documents received from customers, business strategies, business plans, corporate structures, cost data, and pricing information.

The RAX GROUP fulfills its contractual obligations and provides services for which it is duly qualified and equipped, delivering what it commits to do with commitment and quality.

## 7. Transparency

We at the RAX GROUP believe that business and personal relationships based on transparency are enduring and effective. Therefore, we are open to communication, dialogue, and new ideas, always seeking the best solution to the issues that affect our customers, employees, suppliers, partners, and society at large.

## 8. Anti-Corruption and Anti-Bribery

The RAX GROUP maintains a transparent relationship with public officials and government entities, always observing the ethical principles established in this Code.

We have a zero-tolerance policy for any form of bribery or corruption, in any business sector. It is prohibited for any employee, supplier, service provider, or partner acting on behalf of the group to offer or receive bribes or undue advantages, either directly or through third parties. All group employees are prohibited from engaging in acts that, in accordance with Law No. 12,846/2013 (Brazilian Anti-Corruption Law), are harmful to the national or foreign public administration.

It is prohibited for any employee, acting on behalf of the RAX GROUP, to offer, promise, authorize, or pay any values, whether in cash, goods, services, gifts, entertainment, travel, or benefits, to government authorities, public or private companies, institutions, public officials, suppliers, partners, or any person, whether



individual or legal, public or private, with the intention of influencing any action or seeking undue favorable treatment or an improper advantage, or causing the individual to violate any of their duties.

Likewise, under no circumstances should employees receive any benefits, directly or indirectly, that may influence the exercise of their activities.

Furthermore, the RAX GROUP does not condone any form of corruption, fraud, or kickbacks, whether with public or private entities.

A commercial courtesy, such as a gift or token, may be offered, as long as it is limited to the value of R\$ 200.00 (two hundred reais), and the giving of cash gifts or presents is prohibited.

## **9. Gifts, Presents, and Hospitality**

Employees of the RAX GROUP may not accept gifts or advantages on their behalf or on behalf of their family, or obtain special favors that compromise any type of negotiation conducted on behalf of the group.

Invitations to events with expenses covered by customers, suppliers, government agencies, and others can only be accepted when there is a real opportunity for the development of a business relationship, and they have been equally extended to

professionals from other companies, with the knowledge and authorization of senior management.

Offering or receiving cash gifts for any reason is prohibited.

## 10. Government and Regulatory Authorities

The conduct of everyone towards national or foreign public administration agents should be characterized by integrity, transparency, ethics, and morality, ensuring compliance with our ethical guidelines, and strongly discouraging any granting of advantages or privileges to public officials. There is a commitment to preventing and combatting corruption in all its forms.

The term "public administration" includes managers or employees of any state or government legal entity or agency at any level, including managers or employees of state-owned companies and international public organizations. It also includes political candidates, managers, and employees of political parties.

Under no circumstances may employees promise, offer, or provide, directly or indirectly, undue advantages to them or to any third party related to them.

It is also prohibited to obstruct the actions of regulatory authorities, as well as to finance, fund, sponsor, or in any way subsidize the commission of illegal acts as described in Law No. 12,846/2013.

## **11. Expected conduct**

The conduct of everyone who becomes directly or indirectly involved in the activities of the RAX GROUP (customers, service providers, employees, government officials, suppliers), regardless of their position or role, should be guided by the company's values and principles.

While positive and constructive conduct will be celebrated, there will be administrative sanctions for those considered unacceptable.

## **12. Unacceptable conduct**

Under no circumstances will the following be tolerated in the workplace or elsewhere: moral and sexual harassment; disrespectful, discourteous, threatening, or discriminatory treatment of any person, regardless of their hierarchical level, position, or role; discrimination based on social origin, race, color, gender, age, religion, physical characteristics, or sexual orientation.

The use of company systems and resources for activities other than the specific professional tasks assigned to the employee or for the dissemination of rumors, pornography, jokes, games, or political party advertisements is strictly prohibited.

Working under the influence of alcohol or illegal drugs is not allowed, as well as any actions that may cause damage to the company's property, in addition to other behaviors specified in Article 482 of the Consolidation of Labor Laws.

Furthermore, expressing oneself on behalf of the company, including on social media, blogs, or any other type of platform or media, without prior authorization is prohibited.

### **13. Conflict of interest**

A aceitação ou a oferta de presentes comerciais entre colaboradores e Prestadores de Serviços pode constituir conflito de interesses e prejudicar nossa credibilidade, expondo ao GRUPO RAX a alegações de que decisões comerciais não são influenciadas por fatores puramente meritórios e transparentes.

The acceptance or offering of business gifts between employees and Service Providers may constitute a conflict of interest and harm our credibility, exposing the RAX GROUP to allegations that business decisions are not influenced by purely merit-based and transparent factors.

Service Providers should not offer, obtain, or accept business gifts, defined as gifts in general, tokens, entertainment, or travel, in their relationship with RAX GROUP employees.

If a Service Provider has doubts about whether a particular act or conduct may create a conflict of interest, they should immediately contact the RAX GROUP.

### **13.1 Examples of conflict of interest**

**I.** The possibility of obtaining any advantage, whether financial or not, directly or indirectly.

**II.** Personal relationships with third parties that may influence the faithful execution of the employee's professional activities, including circumstances involving their family members, friends, or adversaries.

**III.** Requesting or consenting to the receipt of gifts, favors, or any type of undue advantage from customers, suppliers, competitors, or other individuals who are related to or have an interest in relating to the RAX GROUP.

**IV.** Misusing the tangible or intangible assets of the RAX GROUP, including its facilities, equipment, emails, and confidential information, for purposes unrelated to the direct duties of their position.

V. Making hirings with favoritism, directly participating in the decision regarding the hiring or promotion of a spouse, relative, close friend, or adversary.

VI. Using the prerogatives of their position for purposes unrelated to those pursued by the RAX GROUP.

#### **14. Relationship with Customers, Business Partners, and Stakeholders**

Maintaining good relationships with customers, business partners, and stakeholders is of fundamental importance to the company.

Every interaction with third parties, whether formal or verbal, must be guided by ethics, transparency, impartiality, longevity, and a professional demeanor, always avoiding judgments, attitudes, or statements that could jeopardize the image or objectives of the RAX GROUP.

Situations involving manipulation, concealment, data tampering, the use of insider information, false statements, or any other act aimed at obtaining an unfair advantage are strictly prohibited. The RAX GROUP prohibits any form of bribery, kickbacks, or similar acts, whether made directly or indirectly to customers, partners, or suppliers, with the aim of winning, retaining business, or obtaining any other form of favor.

The application of the rules in this Code is mandatory in the execution of any negotiation.

The hiring of service provider companies whose partner or partners are first or second-degree relatives of any RAX GROUP employee can only be done after formal approval from the management and/or compliance department.

The RAX GROUP reserves the right, in the hiring of Business Partners, to carry out Due Diligence actions.

Hiring third parties to engage in any act prohibited by law or by this Code is prohibited, and therefore, doing business with third parties who intentionally and continuously violate the law or the standards related to this Code is not allowed.

## **15. Suppliers and subcontractors**

When contracting suppliers and subcontractors, the RAX GROUP prioritizes those who can demonstrate that their company also values Supply Chain Security, upholds their reputation, and possesses qualities such as quality, compliance, competence, and pricing. Relationships should be established with ethical standards, transparency, professionalism, and should comply with Compliance and LGPD - General Data Protection Law policies, fostering the development of strong business partnerships and excellent results for both parties.

All contracts should have traceability available for legal consultation, if necessary, at any time, always following the specific procedure for this activity.

It should be emphasized that partnerships are established with suppliers who have practices that align with the ethical standard adopted by social morality, preserving their own image and that of the RAX GROUP, with mutual respect and confidentiality of information, under the penalty of partnership termination.

## **16. General data protection law**

The use of information classified as confidential should be solely for professional purposes, and it is prohibited to use them for personal benefit or for the benefit of third parties for purposes other than the one for which the information was disclosed/received.

The confidentiality of information is required from all of us at the RAX GROUP during and after the validity of the contract establishing the connection with the company.

To regulate the use of data and protect them in accordance with the General Data Protection Law (Law 13,709/18), a "Privacy Policy" has been established and is available on the RAX GROUP website ([www.gruporax.com.br](http://www.gruporax.com.br)), in electronic form, accessible to all.



## 17. Whistleblower Channel

The RAX GROUP provides a Whistleblower Channel on its website, [www.gruporax.com.br](http://www.gruporax.com.br), with the option of Anonymous Reporting, and also through email: [compliance@raxbrasil.com.br](mailto:compliance@raxbrasil.com.br), where employees, subcontractors, business partners, customers, public officials, and anyone interested can report suspicions related to any situation they consider to be conflicting, whether related to work, contracts, abusive acts, situations involving risk to life, risk to one's health or that of their colleagues, or the community to which the company is directly or indirectly connected through its business.

Reports should contain the minimum necessary information for the continuation of investigations, even those made anonymously.

The RAX GROUP commits to preserving the integrity of the employee or whistleblower, ensuring that there are no retaliations resulting from the reports, and ensuring confidentiality in handling these matters. The company also commits to investigating reported cases and maintaining the anonymity of the whistleblower. A systematic process for handling these reports is established in the Concerns and Reports Handling Procedure, overseen by the Risk Management Management Committee.

## 18. Code of Conduct Management

All employees must have full knowledge and access to the provisions of this Code of Conduct and make an effort to understand its guidelines and instructions and

put them into practice. All current employees and those who may be admitted in the future must sign an agreement declaring that they have read this Code of Conduct and consent to comply with its provisions.

Similarly, all those who may have a relationship with the RAX GROUP, whether as suppliers, partners, customers, or under any other designation, must sign an agreement stating that they are aware of the provisions in this Code of Conduct and commit to observing them. Failure to comply may result in the dissolution of the relationship between the RAX GROUP and these individuals and/or companies.

## **19. Risk Management Management Committee**

The Risk Management Management Committee is responsible for ensuring the effectiveness and compliance with this Code of Conduct. It promotes the necessary procedures for its implementation, clarifies any doubts about its content, and addresses possible situations where ethical conduct may be questioned. The committee is also responsible for reviewing the Code of Conduct when necessary, analyzing complaints, deciding on matters submitted for consideration, and mediating conflicts with the goal of promoting a harmonious work environment conducive to success.

Committee meetings will be held as needed, with the relevant personnel responsible for the area under analysis being invited to attend. The Risk Management Management Committee is an advisory, decision-making, and normative body that aims to ensure adherence to and compliance with the ethical principles defined by this Code of Conduct.

## 20. Disciplinary Measures

Violations of the guidelines established in this Code may result in the application of disciplinary measures: WARNING, SUSPENSION, and TERMINATION.

In the case of business partners, the violation of any guideline contained in this Code, once investigated and confirmed, will constitute a breach of trust and may lead to contract termination.

The RAX GROUP reserves the right to take the necessary administrative and/or legal actions to seek compensation or damages caused by any illegal act committed by an employee, supplier, service provider, or partner in violation of the guidelines of this Code.

The application of any of these measures should be carried out promptly following the committed offense. A longer period may be allowed for applying the penalty when the offense requires an investigation of facts and responsibilities. The disciplinary measure should be fair, reasonable, and proportionate to the offense committed.

It is the responsibility of all employees to report any misconduct and suspicion of violations of the principles and provisions defined in this Code of Conduct, regardless of who the suspected offender may be.

The content of reports should be as comprehensive as possible to facilitate the initiation of any investigative procedures. The Risk Management Management Committee is committed to not disclosing the identity of the individual reporting the alleged irregularity. Proven violations will lead to various disciplinary measures in line with the severity of the offense, which may result in the termination, exclusion, or contractual termination of the employee. In the case of suppliers, partners, or customers, a breach of this Code of Conduct may lead to immediate contract termination and/or the dissolution of the partnership.

## 21. Change Control

<b>Controle de alterações</b>			
<b>Date</b>	<b>Revision</b>	<b>Item</b>	<b>Summary Description of Change</b>
14/01/2021	00	General	Elaboration and creation of the document.
20/10/2023	01	General	General review.


Preparation: Compliance Department

Approval: Board of Directors

## 22. CODE OF CONDUCT ACKNOWLEDGMENT AND ACCEPTANCE

I, \_\_\_\_\_, hereby declare for the intended purposes that I have read and understood the terms of the CODE OF CONDUCT of the RAX GROUP and commit to faithfully adhere to its provisions.

I certify that I have not and will not act in a way that violates the Brazilian Anti-Corruption Law, the Anti-Corruption Policy of the RAX GROUP, any other laws, Brazilian or foreign treaties to which I am subject or may become subject.

I declare that I am unaware of any actions by third parties, including public officials, directors, own or third-party employees, consultants, business partners, or suppliers representing the RAX GROUP that violate or may violate Anti-Corruption Laws or the Anti-Corruption Policy.

Furthermore, I declare that if I become aware of any information that constitutes a violation of the Anti-Corruption and Anti-Bribery Policy, I will immediately inform the Risk Management Management Committee so that the necessary actions can be taken.

Santos, \_\_\_ de \_\_\_\_\_ de 20\_\_\_.

\_\_\_\_\_  
Name:

CPF: