

CODE OF BUSINESS CONDUCT & ETHICS

BLUE MOON MTC LTDA

Corporate Governance & Compliance Pack 2026

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Approved By	Managing Director / Sole Shareholder
Review Cycle	Annual, or earlier upon material legal, regulatory or business change

1. Purpose and Commitment

BLUE MOON MTC LTDA ("BLUE MOON" or "the Company") is committed to conducting business lawfully, ethically, transparently and responsibly. This Code establishes the minimum standards of conduct expected in BLUE MOON's activities and business relationships.

The Company competes through technical capability, reliability, quality of service and professional integrity. Commercial opportunity, urgency, customer pressure or financial benefit never justify unlawful, deceptive or unethical conduct.

2. Scope

This Code applies to BLUE MOON's management, employees, contractors and other persons acting on behalf of the Company. Where appropriate, BLUE MOON also expects subcontractors and business partners engaged in the delivery of its services to follow equivalent standards.

Where customer contractual requirements, applicable law or a customer's supplier standards establish a higher requirement, BLUE MOON will comply with the applicable higher standard.

3. Compliance with Laws and Customer Requirements

BLUE MOON will conduct its activities in compliance with applicable laws, regulations, licenses, registrations, contractual obligations and legally binding customer requirements in the jurisdictions where it operates.

The Company will maintain corporate, tax, accounting and operational records appropriate to its activities and will cooperate in good faith with legitimate customer due diligence, compliance reviews and audits within the agreed contractual scope.

4. Integrity, Fair Dealing and Competition

BLUE MOON will deal fairly and truthfully with customers, suppliers, competitors and other stakeholders. The Company will not obtain business through deception, concealment of material facts, misuse of confidential information or other improper practices.

- Marketing, proposals, capability statements and professional credentials must be accurate and supportable.
- BLUE MOON will not claim certifications, partnerships, authorizations or customer relationships that have not been formally obtained.
- The Company will compete fairly and will not participate in unlawful agreements concerning prices, customers, markets or bids.

5. Anti-Bribery and Anti-Corruption

BLUE MOON maintains zero tolerance for bribery, kickbacks, facilitation payments, secret commissions or any improper payment or benefit intended to influence a business or governmental decision.

- No person acting for BLUE MOON may directly or indirectly offer, promise, authorize, request or accept a bribe or improper advantage.
- Third parties, agents, subcontractors or intermediaries must never be used to perform an act that BLUE MOON could not lawfully or ethically perform itself.
- Payments and business expenses must have a legitimate purpose and be accurately recorded.
- Any suspected improper payment or request must be escalated to BLUE MOON management before proceeding.

6. Gifts, Hospitality and Business Courtesies

Gifts, meals, hospitality or other business courtesies may only be offered or accepted when lawful, modest, infrequent, transparent and appropriate to the business context. They must never be intended, or reasonably appear intended, to improperly influence a decision.

Cash, cash equivalents, personal commissions, undisclosed benefits or courtesies prohibited by the customer's policies are not permitted.

7. Conflicts of Interest

Business decisions must be made in the legitimate interests of BLUE MOON and its customers, free from undisclosed personal, financial or professional conflicts.

Actual, potential or perceived conflicts of interest must be disclosed promptly to Company management. BLUE MOON will document and manage material conflicts when necessary, including recusal from the affected decision or activity.

8. Confidentiality, Intellectual Property and Customer Information

BLUE MOON protects confidential, proprietary and sensitive information entrusted to it. Access to customer information will be limited to legitimate business and technical purposes and to persons who require such access to perform authorized work.

- Confidential information must not be disclosed, copied, retained or used outside the authorized purpose.
- Customer network information, security configurations, credentials, logs, diagrams, vulnerabilities, policies and technical documentation must receive appropriate protection.
- Intellectual property and licensed materials belonging to customers, vendors and third parties must be respected.
- Information must be returned, retained or securely disposed of in accordance with contractual, legal and operational requirements.

9. Information Security and Responsible Access

Because BLUE MOON provides network and security services, responsible access to customer environments is a core professional obligation. Access must be authorized, attributable, limited to the required scope and used only for approved activities.

- Credentials must not be shared or handled in an unauthorized manner.
- Changes to customer environments must follow the applicable authorization and change process.
- Security events, suspected compromise, unauthorized access or material mistakes affecting a customer environment must be reported and handled promptly.
- BLUE MOON will maintain separate Information Security and Incident Management policies defining operational controls in greater detail.

10. Privacy and Personal Data

BLUE MOON will process personal data lawfully and only for legitimate business purposes, applying appropriate safeguards and limiting collection, access, use, retention and disclosure to what is necessary.

The Company will comply with applicable privacy and data protection obligations, including contractual obligations governing personal data processed on behalf of customers. Detailed requirements will be maintained in the Company's Privacy & Confidentiality Policy.

11. Quality, Professional Competence and Service Delivery

BLUE MOON will perform services with professional care, appropriate technical competence and documented accountability. Work will be performed by personnel with skills appropriate to the assigned activity.

- Technical changes must be based on an authorized scope and appropriate implementation procedures.
- Material deviations, errors, risks or service issues must be communicated appropriately.
- Records and evidence relevant to service delivery must be accurate and retained as required.
- BLUE MOON will pursue continual improvement in technical processes, service quality and risk controls.

12. Accurate Records and Financial Integrity

BLUE MOON will maintain accurate and complete business, financial, tax, contractual and operational records. False entries, hidden transactions, fabricated evidence or deliberate misrepresentation are prohibited.

Company assets and funds must be used for legitimate Company purposes and recorded appropriately. Business expenses must be supported by appropriate documentation.

13. Human Rights, Respect and Workplace Conduct

BLUE MOON supports respectful, lawful and professional working relationships. The Company does not tolerate forced labor, child labor, unlawful discrimination, harassment, intimidation or retaliation.

Employment and contracting practices will comply with applicable labor and employment requirements. Individuals performing work for BLUE MOON are expected to treat colleagues, customers and third parties with dignity and professionalism.

14. Health, Safety and Environmental Responsibility

BLUE MOON will conduct its operations with reasonable regard for health, safety and environmental responsibility. Personnel must comply with customer site safety rules when working at customer facilities.

The Company will seek practical opportunities to reduce waste, use equipment responsibly and make environmentally responsible purchasing and disposal decisions appropriate to its operations.

15. Suppliers and Subcontractors

BLUE MOON will select suppliers and subcontractors based on legitimate business considerations such as capability, security, quality, reliability, compliance and value. Where a third party may access customer information or environments, appropriate contractual and security requirements will be applied.

BLUE MOON will not knowingly engage a third party to circumvent this Code, applicable law or a customer's requirements.

16. Raising Concerns and Non-Retaliation

Any employee, contractor, customer or business partner may raise a good-faith concern regarding suspected unlawful, unethical or non-compliant conduct directly with BLUE MOON management through the Company's official business contact channels.

BLUE MOON prohibits retaliation, intimidation or adverse treatment against a person who raises a genuine concern in good faith or participates honestly in a review. Concerns will be assessed objectively and handled with appropriate confidentiality.

Where conduct may violate a customer's policies or contractual requirements, BLUE MOON will also use the reporting or escalation channel designated by that customer when required.

17. Investigation, Corrective Action and Cooperation

BLUE MOON will review credible allegations of misconduct and take proportionate corrective action when necessary. Depending on the circumstances, actions may include remediation, additional controls, training, removal of access, disciplinary or contractual action, customer notification or reporting to competent authorities where legally required.

Records relevant to a compliance review must not be destroyed, altered or concealed.

18. Responsibility and Governance

Overall responsibility for this Code rests with BLUE MOON management. Management is responsible for communicating the Code, maintaining supporting policies and records, reviewing material concerns and periodically evaluating whether the Company's compliance controls remain appropriate to its size, activities and risk profile.

This Code will be reviewed at least annually and whenever a material change in law, customer requirements, services or risk profile indicates that an earlier review is appropriate.

19. Related BLUE MOON Policies

This Code is the foundation of BLUE MOON's Corporate Governance & Compliance framework. It is supported, or will be supported as the framework is implemented, by controlled documents including:

- Anti-Bribery & Anti-Corruption Policy
- Conflict of Interest Policy
- Information Security Policy
- Data Privacy & Confidentiality Policy
- Quality & Service Delivery Policy
- Incident Management Procedure
- Business Continuity Plan
- Supplier & Subcontractor Standards
- Health, Safety & Environmental Policy

20. Approval

This Code becomes effective upon approval by BLUE MOON MTC LTDA management and remains in force until superseded by a later approved version.

Approved by:

LUCIANO IZAIAS MAGALHAES TYE
Managing Director / Sole Shareholder
BLUE MOON MTC LTDA