

CONFLICT OF INTEREST POLICY

BLUE MOON MTC LTDA

Corporate Governance & Compliance Pack 2026

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1. Purpose

BLUE MOON MTC LTDA ("BLUE MOON" or "the Company") is committed to making business and technical decisions objectively, fairly and in the legitimate interests of the Company and its customers. This Policy establishes requirements for identifying, disclosing, evaluating and managing actual, potential or perceived conflicts of interest.

A conflict of interest does not necessarily mean misconduct has occurred. The obligation is to disclose relevant circumstances promptly so that they can be assessed and managed appropriately.

2. Scope

This Policy applies to BLUE MOON management, employees, contractors and other persons acting on behalf of the Company. Relevant requirements may also be applied to subcontractors and business partners where their role could affect BLUE MOON or customer decisions.

3. What Constitutes a Conflict of Interest

A conflict of interest may arise when personal, financial, family, professional or other interests could interfere with, influence, or reasonably appear to influence an individual's objective performance of duties or business judgment.

Conflicts may be actual, potential or perceived. All three categories should be disclosed when a reasonable person could question the independence of the decision or activity.

4. Examples of Potential Conflicts

Examples that may require disclosure include:

- A financial interest in a supplier, customer, competitor or other entity involved in a BLUE MOON decision.
- A close personal or family relationship with a person who can influence a customer procurement, vendor qualification, contract, payment or approval affecting BLUE MOON.
- Receiving personal benefits, commissions, gifts or opportunities connected with a BLUE MOON business decision.
- Using confidential customer or Company information for personal benefit or for the benefit of another organization.
- Participating in the selection or management of a supplier or subcontractor in which the individual has a personal interest.
- Outside employment or business activities that materially interfere with BLUE MOON responsibilities, create misuse of confidential information or compromise contractual obligations.

- Using BLUE MOON property, access, systems, credentials or business opportunities for unauthorized personal purposes.

5. Customer and Vendor Relationships

BLUE MOON will not use undisclosed personal relationships, gifts, side arrangements or financial interests to influence customer procurement, vendor onboarding, technical approval, contract award or renewal.

Where a BLUE MOON representative has a personal or professional relationship with a customer decision-maker or other person involved in a relevant process, the relationship must be disclosed when it could reasonably create an actual, potential or perceived conflict. Disclosure allows the circumstances to be assessed; it does not by itself imply improper conduct.

6. Outside Employment and Business Activities

Outside employment, independent work, investments and other business activities are not automatically prohibited. They must not materially interfere with BLUE MOON duties, misuse Company or customer resources, create unauthorized competition, breach confidentiality or contractual obligations, or compromise the individual's ability to act objectively.

Where uncertainty exists, the activity should be disclosed to BLUE MOON management before the individual participates in a related BLUE MOON decision or assignment.

7. Gifts, Hospitality and Personal Benefits

Gifts, hospitality and business courtesies must comply with BLUE MOON's Code of Business Conduct & Ethics and Anti-Bribery & Anti-Corruption Policy. A courtesy must not create an obligation, influence a decision or create a reasonable appearance of improper influence.

Cash, cash equivalents, secret commissions and undisclosed personal benefits connected with BLUE MOON business are prohibited.

8. Disclosure Requirement

A person subject to this Policy must promptly disclose a material actual, potential or perceived conflict to BLUE MOON management. Disclosure should provide enough information to understand the parties involved, the nature of the interest and the business activity or decision that may be affected.

Disclosures should be made before participating in the affected decision whenever reasonably possible. If a conflict becomes apparent only after an activity has begun, it must be disclosed promptly when identified.

9. Assessment and Mitigation

BLUE MOON management will assess disclosed conflicts based on the nature of the interest, the individual's role, the affected decision, customer requirements and the risk to objectivity, confidentiality, integrity or reputation.

Depending on the circumstances, mitigation may include:

- Disclosure to relevant internal or customer stakeholders where appropriate and lawful.
- Recusal from a procurement, vendor, technical, hiring or commercial decision.
- Reassignment of responsibilities or implementation of an independent review.
- Restriction of access to confidential information.
- Modification or termination of a supplier, subcontractor or outside-business arrangement.
- Other proportionate measures necessary to protect objective decision-making.

10. Documentation

Material disclosures and management decisions will be documented in a manner proportionate to the conflict and retained with appropriate confidentiality. Records should identify the disclosed circumstance, assessment, mitigation decision and any follow-up requirement.

BLUE MOON will maintain only the information reasonably necessary to manage the conflict and meet applicable legal, contractual or audit requirements.

11. Confidentiality and Privacy

Conflict disclosures may contain personal or commercially sensitive information. BLUE MOON will limit access to persons who reasonably need the information to evaluate, manage or document the matter and will handle personal data in accordance with applicable privacy requirements.

12. Reporting Concerns and Non-Retaliation

Anyone who reasonably believes that an undisclosed conflict may be affecting BLUE MOON business may raise the concern through the Company's official business contact channels. Good-faith reporting is protected from retaliation under BLUE MOON's Code of Business Conduct & Ethics.

Knowingly false or malicious allegations are inconsistent with this Policy and the Company's standards of conduct.

13. Customer-Specific Requirements

When BLUE MOON performs services for a customer whose contractual policies impose specific conflict-of-interest disclosure, approval or recusal requirements, those applicable requirements must also be followed. Where required, BLUE MOON will disclose relevant conflicts through the customer's designated process.

14. Breaches and Corrective Action

Failure to disclose or appropriately manage a material conflict may result in corrective action proportionate to the circumstances. Measures may include removal from a decision, reassignment, access restriction, contractual action, termination of a third-party relationship or other appropriate remediation.

15. Responsibility and Review

Overall responsibility for this Policy rests with BLUE MOON management. The Managing Director is responsible for reviewing material disclosures, determining or approving mitigation measures and ensuring that appropriate records are maintained.

This Policy will be reviewed at least annually and earlier when changes in law, customer requirements, business structure or risk profile warrant an update.

16. Related Documents

This Policy forms part of BLUE MOON's Corporate Governance & Compliance framework and should be read together with BM-COMP-001 Code of Business Conduct & Ethics, BM-COMP-002 Anti-Bribery & Anti-Corruption Policy, and applicable Information Security, Privacy, Supplier and Service Delivery policies.

17. Approval

This Policy 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