Code of Conduct

grupo maringá

Dear Reader,

Grupo Maringá's success is built on integrity, respect, collaboration, learning, and excellence.

The Group is also committed to contributing to the well-being of the community, complying with the law, and respecting diversity and the environment.

This Code of Conduct encompasses all these principles upheld and practiced by the Group in its relationships with employees, suppliers, customers, and society. Therefore, it must guide the actions and attitudes of all Group members.

We are confident that the guidelines contained in this Code of Conduct will contribute to your daily work, as well as to your personal and professional development.

Board of Directors
Grupo Maringá

Last update: March 2025

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"Character, honesty, and humility:
Those who have them, go far!"

Introduction

This Code applies to:
(i) all companies of Grupo Maringá (regardless of business area, location, activities, or subsidiaries):
São Eutiquiano Participações S.A., Maringá Ferro-Liga S.A., Cia. Agrícola Usina Jacarezinho, Cia. Canavieira de Jacarezinho, Mineração Moema Ltda, and Maringá Energia Ltda, hereinafter referred to simply as Grupo Maringá or the Group;

(ii) all its employees (staff, members of Senior Management, apprentices, and interns);

(iii) all its third parties (suppliers, contractors, and partners).

Vision

To be a business group recognized for performance, governance, ethics, and sustainability.

Grupo Maringá is recognized for the transparency, honesty, and integrity with which it manages its business. It is essential for the Group, and for each of its stakeholders (shareholders, investors, suppliers, board members, customers, and employees), that we preserve this reputation and maintain the trust that must exist with all people and companies with whom we interact.

The **Code of Conduct** aims **to guide behavior**, actions, **and decisions within Grupo Maringá**, based on the company's principles and values. The document provides guidance on expected conduct, thus reducing the risk of subjective interpretations regarding moral, ethical, and behavioral aspects.

We are all responsible for ensuring the integrity of the companies that make up the Group. Building and maintaining trust and credibility requires each of us to be accountable for our own actions, be committed, and do what is right. The standards defined in this Code of Conduct reflect the principles that must guide the professional conduct of our employees.

Reading, understanding, and applying this Code of Conduct in daily activities is mandatory for all those who work at Grupo Maringá. Likewise, it is expected to be respected by all who have any relationship with the Group.

This Code of Conduct is approved by the Board of Directors and the leadership of Grupo Maringá.

Our Values

INTEGRITY
WE VALUE INTEGRITY

We act transparently and under high standards of ethical conduct. We honor our commitments, ensuring our credibility and reliability.

EXCELLENCE
WE CONTINUOUSLY PURSUE EXCELLENCE

Efficiency, quality, and innovation are pursued with agility and focus on generating value.

VALUES OF GRUPO MARINGÁ

COLLABORATION
TOGETHER WE ARE STRONGER

The Group's results are more important than individual achievements. We work as a team to build trust and reliability.

LEARNING & CURIOSITY
TO EVOLVE AND GROW

We nurture continuous learning through best practices, critical thinking, and knowledge sharing, strengthening our ability to innovate and overcome challenges.

RESPECT
WE RESPECT PEOPLE AND THE PLANET

We value the safety and well-being of our employees and the community. We care for the environment and respect our customers and partners.

Compliance with Laws

Grupo Maringá and its employees must comply with all applicable national and international laws and regulations relevant to their businesses. If you have any questions about how a law applies, you must consult your immediate supervisor or the Legal Department. Ignorance of the law does not exempt anyone from responsibility in the event of a violation.

We all have the duty to comply with the laws and regulations applicable to the Group's activities. No business reason or managerial pressure justifies the violation of a law or regulation.

If you are pressured to break any law or regulation, report it immediately through our Ethics Hotline, as described in Chapter 6.

Work Environment

All employees, contractors, and individuals contributing to our activities have the right to work in a pleasant environment, where each member of this great team is treated with respect. **Under no circumstances is any type of harassment allowed in the workplace.** Any behavior that creates an environment of hostility, humiliation, or intimidation is prohibited.

The employee is responsible for safeguarding their personal reputation and must not engage in any action that implies a deviation from the principles described in this Code. Indiscipline, insubordination, or failure to comply with general service rules, whether contained in written or verbal documents and instructions of the Group companies, will be considered a violation of this Code.

Grupo Maringá advises its employees to wear uniforms only during working hours. All the rules of this Code also apply when the uniform is used outside the workplace. In case of non-use or termination, the employee is required to return the uniforms.

Grupo Maringá is committed to providing its employees with a safe, productive, and pleasant work environment. The following are strictly prohibited:

- ✓ Use of illegal drugs or working under the influence of alcohol/drugs;
- ✓ Consumption of alcoholic beverages on company premises (except during authorized events);
- ✓ Carrying any type of weapon;
- ✓ Commercialization or exchange of goods for personal interest;
- ✓ Dissemination of messages with pornographic content, or that promote crimes, drugs, or other illegal activities, as well as content of a prejudiced or aggressive nature towards colleagues, subordinates, managers, or people in general.

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Grupo Maringá practices and promotes diversity and inclusion in all its dimensions: gender identity, sexual orientation, education, age, ethnicity, religion, ideas and beliefs, and people with or without disabilities. To this end, we are committed to creating and maintaining human resources policies that provide equal opportunities for development to all employees, in compliance with applicable legal requirements.

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Disrespect, Moral and Sexual Harassment

Grupo Maringá does not tolerate any form of disrespect, intimidation, threat, or harassment. Such conduct will be duly investigated and addressed according to its severity. If you are a victim of or become aware of such conduct, you must report it through one of our channels indicated in Chapter 6.

Moral harassment occurs when a person is repeatedly and continuously subjected to humiliating and embarrassing situations at work. This behavior harms the dignity and integrity of the individual, jeopardizes health, and undermines the work environment.

Sexual harassment, according to the Penal Code (Art. 216-A), occurs when someone is coerced with the intent of obtaining sexual advantage or favor, using their hierarchical position or influence at work.

This conduct violates the dignity of the individual and the fundamental rights of the victim, such as freedom, privacy, private life, honor, equal treatment, the social value of work, and the right to a healthy and safe work environment, and constitutes a violation of Human Rights.

Below are some examples of inappropriate behaviors that may constitute disrespect and/or harassment:

✓ Producing and spreading messages, conversations, jokes, images, or comments of an offensive, discriminatory, obscene, or sexual;

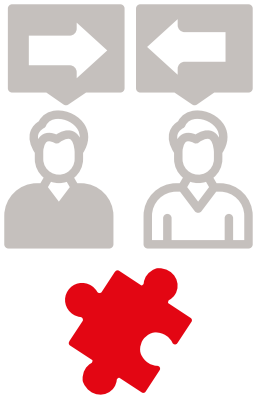
✓ Making direct or indirect threats, or persistent invitations aimed at obtaining non-consensual relations;

✓ Touching, hugging, or kissing someone without consent;

✓ Insulting, shouting at, threatening, or stalking an employee, customer, supplier, visitor, or any other person with whom professional relations are maintained.

Conflicts of Interest

At Grupo Maringá, **integrity and respect guide our relationships and decisions.** Therefore, it is essential that all employees act ethically and impartially, avoiding situations in which personal, financial, or family interests may compromise the appropriateness of professional decisions.



In case of doubt or suspicion of a conflict of interest, report it immediately through the Ethics Hotline (Chapter 6). Failure to report a known conflict may be considered a violation of the Group's guidelines.

What characterizes conflicts of interest?

✓ Participation in decisions involving hiring, sales, other transactions, promotions, or performance evaluations related to people or organizations with which one has family or extra-professional ties, compromising impartiality and contrary to Grupo Maringá's guidelines;

✓ Connections or ownership interests with suppliers, competitors, customers, or other stakeholders that may result in undue favor;

✓ Use of internal information for personal gain or for third parties;

✓ Acceptance of gifts, favors, or benefits that may influence business decisions against the interests of the Group.

Family and Extra-Professional Relationships
(people with family ties of any level or with affective, commercial, corporate, contractual, or financial relationships)

✔ Direct hierarchical relationships between people with family or extra-professional ties are not permitted, in order to ensure impartiality and meritocracy;

✔ Communication of family and extra-professional relationships: if such a relationship exists or arises during the employment period between employees of the same management area, or between an employee and a person hired by suppliers, customers, investors, or other stakeholders, the employee must inform the Ethics and Compliance Working Group, which will evaluate the situation and any necessary measures;

✔ Exception analysis: exceptional situations will be assessed individually and may result in the implementation of a risk mitigation plan, if necessary.

Confidential Information

Data, information, and internal documents must be used strictly for the performance of our duties and may only be disclosed or communicated to people outside the Company when necessary for the development of business relationships, when the information is already public, or when disclosure is required by law or court order.

During the period in which we work for the Group — and even after the end of our employment contract - **we must maintain confidentiality regarding all information** and exercise the utmost discretion when handling privileged or sensitive information. Such information includes, in addition to the technology used by the Group, its intellectual property, commercial and financial information, and other non-public information whose disclosure could compromise the Group's operations.

Confidential information must not be discussed or disclosed to any unauthorized person, whether or not they are part of the Group. We must take the necessary measures to ensure that documents containing confidential information, when sent by email or by any other electronic means, do not draw the attention of unauthorized individuals, whether linked to the Group or not. Appropriate security measures must also be adopted when destroying documents containing confidential information (regardless of the medium in which such documents are stored).

We must also maintain confidentiality regarding any similar information related to entities with which the Company has any type of business relationship and to which we may have access in any way. Public statements on behalf of Group companies **may only be made by previously authorized persons.**

Any requests for information that, by their nature, do not have a designated contact area (legal, accounting, tax, labor, sustainability, etc.), such as information requested by the media, must be forwarded to the Corporate Communication department.

Personal Information

As this involves information that can identify or make a natural person identifiable, Grupo Maringá emphasizes and applies high levels of care in information security controls and practices, and fully adheres to the principles and provisions established by privacy and data protection regulations governing the processing of personal data, sensitive personal data, and data of children and adolescents, in particular GDPR and LGPD (Brazil's General Data Protection Law).

Therefore, it is essential that the **processing of personal data** strictly observe good faith, purpose, and necessity, with its use being limited and appropriate to the performance of our tasks. In addition to the precautions already mentioned, we reinforce special care regarding the processing of sensitive personal data related to **racial or ethnic origin, religious beliefs, political opinions, union membership, or affiliation with religious, philosophical, or political organizations, as well as data concerning health, sexual life, genetic or biometric information,** when linked to a natural person.

We must also take extra precautions when sharing such information, especially with third parties, which should only occur if absolutely necessary. In such cases, we must ensure that all necessary measures have been taken to preserve the confidentiality and privacy of individuals.

External Environment

Press

Grupo Maringá and its subsidiaries adopt a clear and objective position in **disclosing relevant facts and stories** that contribute positively to business management.

Relations with the press must be handled exclusively by designated spokespersons and the Corporate Communication department. Any employee directly contacted by a journalist or other media outlet **must forward the request to the designated representatives responsible for this matter.**

Social Media

The building and strengthening of Grupo Maringá's image and reputation also take place through our dialogue and behavior with the audiences with whom we interact.

Therefore, our **actions inside and outside the Company must always be aligned with the principles and Values of the Group.** Regarding the use of social media, participation on networks must always respect the company's Values and comply with all Grupo Maringá policies, including the Privacy and Information Security Policy. **When publishing content in a personal capacity, you must make it clear that you are not speaking on behalf of Grupo Maringá, unless you have authorization.** We also expect you to always act with discretion and exercise good judgment on social media, always interacting with respect.

It is strictly prohibited to publish images of production areas, except for institutional images provided by the Corporate Communication department. **If you identify any content or comment that deserves the company's attention, contact the Corporate Communication department.**

Do not discuss operational or professional matters through social media. In case of doubt, always seek guidance from your immediate manager or a Human Resources representative.

It is important to remember that messaging applications, such as **WhatsApp, are also considered social media** and therefore carry the same responsibilities of use as other platforms.

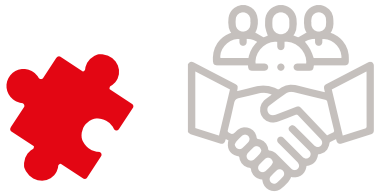
Suppliers

The suppliers of the companies that make up Grupo Maringá must be selected based on objective criteria, considering **quality, reliability, price, usefulness, and product or service performance.** Suppliers must be treated fairly, properly, and honestly.

Fees and commissions must be paid to consultants only in the normal course of business relationships. **Any fees must be supported by documentation** demonstrating evidence of the actual provision of services and that the amount is consistent with the value of the service previously approved within the Group's authority levels.

We must establish impartial criteria for supplier selection, safeguard the image of suppliers, uphold legality, act honestly, and not allow personal relationships with suppliers to compromise the company's interests and needs. **All suppliers are required to be aware of and adhere to this Code of Conduct.**

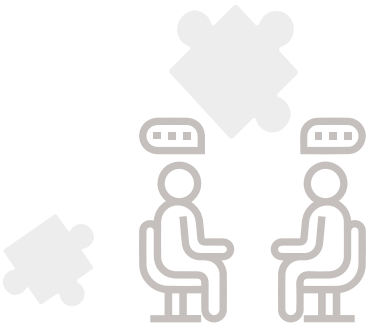
If you are going to establish a business relationship or contract with a supplier on behalf of the Group, you must follow the procurement procedures of your business unit.



Customers

We must treat our customers and consumers fairly, equally, and transparently, uphold legality in our relationships, maintain the confidentiality of information, and carefully listen to all demands. Only clear, objective, concrete, relevant, and truthful information may be provided to our customers. The Group does not allow promises to be made to customers that cannot be fulfilled regarding the quality and characteristics of our products, delivery times, or prices.

Grupo Maringá expects that by maintaining business relationships based on integrity, honesty, and mutual respect, we will preserve the quality of our relationship with our customers.



Government and Authorities

We must comply with the laws and regulations applicable to the activities of the companies that make up the Group, maintain transparency, legality, and impartiality, and respect different political-party preferences.

Consistent with its values, Grupo Maringá maintains **the highest level of integrity in its relationship with public authorities.** Employees must represent the Group and its business in the best possible way, always behaving courteously and professionally. All interactions with this audience must be conducted with transparency, accuracy, timeliness, and objectivity.

Those responsible for this type of contact must be specialists and must keep management constantly updated on these matters.

Grupo Maringá unequivocally complies with anti-corruption laws. Under no circumstances do we offer, directly or indirectly, any asset or item of value to any public official, whether in direct or indirect administration, with the purpose

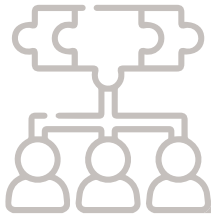
of influencing any act or decision that could in any way favor the Group or its companies. We must also ensure that all parties contracted to conduct business on our behalf have a good reputation and comply with these guidelines.

Society

Corporate social responsibility is defined as a commitment that Grupo Maringá has to society, expressed through **actions that positively impact the communities in which we operate**. Our corporate responsibility includes social initiatives in the areas of education, health, employment, culture, and the environment.

Regarding **sustainable development**, as part of our corporate social responsibility, Grupo Maringá advocates for the **balance of the planet** and emphasizes the importance of **environmental preservation**.

Grupo Maringá values **proper conduct** and the effort to suppress unlawful actions and harmful behaviors that may hinder good relationships with various stakeholders. The Group is also **committed to complying with current laws related to labor,** society, and the ecosystem, avoiding subjective judgments that could distort, obstruct, or restrict the full application of these principles.



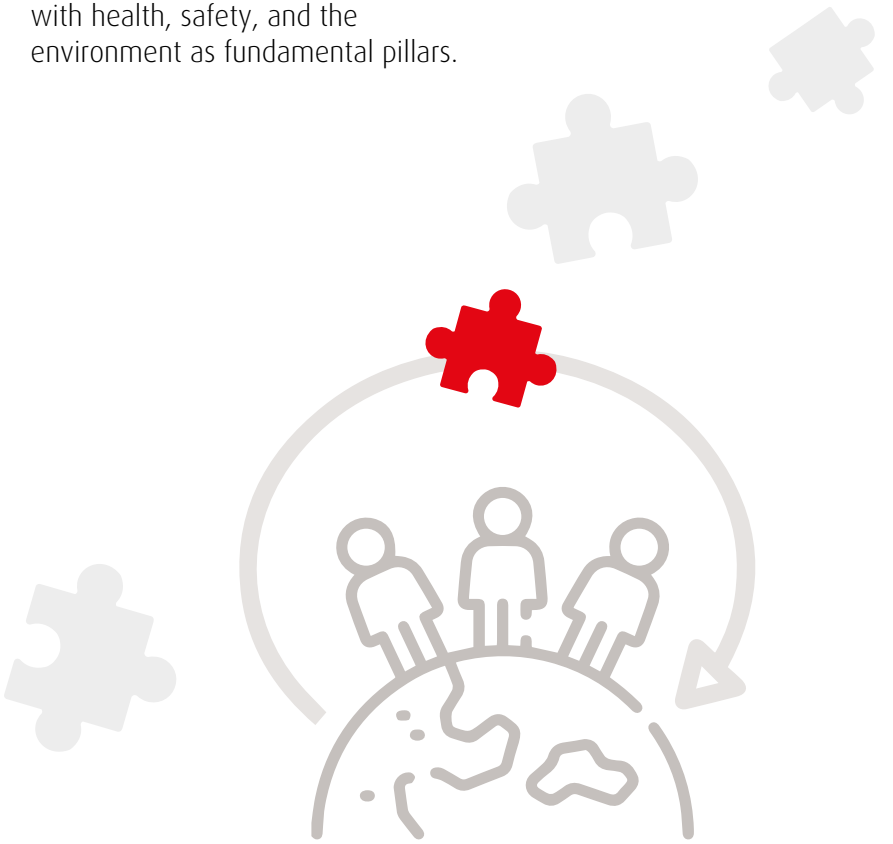
Shareholders

Grupo Maringá values and upholds the **interests of the company above individual interests in matters related to its business.** The Group has effective management oversight by the Board of Directors, which, in accordance with the law, is responsible to society for dealing fairly with the interests of other stakeholders, including employees, creditors, customers, suppliers, and communities.

Health, Safety, and Environment

We work continuously in search of **responsible solutions that reduce the impact of our activities on the environment and, above all, ensure healthy and safe practices.** Every day, Grupo Maringá is increasingly committed to pursuing excellence in its processes, with health, safety, and the environment as fundamental pillars.

To demonstrate our commitment, we are constantly innovating in our processes, investing in equipment and training, with the goal of **maintaining a productive, safe, and sustainable environment.**



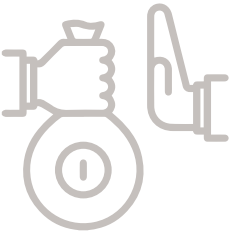
Competition and Market Practices

Grupo Maringá monitors key economic indicators, supply, demand, prices, and competition. It develops economic activities based on different industrial sectors and markets, starting from real market conditions and avoiding abusive practices that exploit the Group's power to the detriment of competition. Grupo Maringá continuously seeks investments in new technologies to improve operational efficiency and expand its product portfolio.

Ethical and Legal Business Practices

Bribery and Corruption

Grupo Maringá does **not allow in its business any practices or actions that may be considered bribery or corruption, nor any conduct that could unduly influence decision-making**, harm finances or reputation, or constitute a crime. Bribery is understood as offering advantages, cash payments, or any other form of offer or personal benefit with the purpose of obtaining undue or illegal advantage. **By signing the commitment term, the employee assumes responsibility for any type of conduct that violates this Code.**



Gifts and Benefits

Grupo Maringá recognizes that the exchange of small gifts, tokens, or items of modest value is a common practice in the business environment and, **provided that they do not influence or appear to influence decision-making, they are permitted.**

Thus, employees may accept promotional or institutional items, such as objects personalized with the donor's logo (e.g., calendars, pens, planners), as well as low-value gifts that are socially acceptable and compatible with ethical business relationships. However, **it is strictly prohibited to accept anything of value that could compromise the Group's impartiality** — including cash, high-value gifts, loans, or personal benefits that might be perceived as an attempt to influence a business decision. When in doubt,

employees must consult the Ethics and Compliance Working Group before accepting any item.

Employees may accept invitations to cultural and sports events, with prior manager approval, whenever these have been offered to Grupo Maringá in an institutional capacity and not to an exclusive recipient, such as in the case of marketing initiatives between companies.

Employees may also accept invitations to training sessions or seminars, without price restrictions, with prior manager approval, provided that travel and accommodation expenses are borne by Grupo Maringá or the employee, unless the employee has been invited as a speaker or instructor.

Donations

Donations must not be offered, promised, or granted with the purpose of obtaining undue advantage or influencing the actions of any person — whether a public official, supplier, third party, or others — regardless of the legitimacy of the organization being favored.

Human Rights

Grupo Maringá fully adheres to the principles contained in the United Nations Universal Declaration of Human Rights and works to ensure the necessary and dignified conditions in our activities and supply chain. In addition, we provide the **Ethics Hotline** and encourage employees, suppliers, and the community to report practices that do not comply with the law or the Declaration.

Application of the Code of Conduct and Sanctions

This Code is effective as of its disclosure. **Any violation or report submitted through our Ethics Hotline will be investigated** and may result in sanctions, depending on the severity, ranging from a warning to dismissal, and possibly legal action holding the offender accountable.

Consequences of Non-Compliance

Failure to comply with these guidelines may result in disciplinary measures proportional to the severity of the case.

Guided by the values of **Integrity, Excellence, Learning, Respect, and Collaboration**, Grupo Maringá ensures that all decisions are based on ethics and meritocracy, promoting a fair and collaborative work environment for all.

Reports on any Inappropriate, Illegal, or Unethical Behavior

Any questions regarding the application of this Code, or any behavior that deviates from it, must be immediately reported through the channels below:

Website:

https://canalconfidencial.com.br/grupomaringa/

If you prefer, your report may also be made through:

0800 300 4529
Toll-free (Brazil,24/7).

This is an exclusive channel of Grupo Maringá **for secure communication and, if desired, anonymous reporting** of conduct considered unethical or in violation of ethical principles, standards of conduct, and/or applicable legislation.

The information recorded will be received by an independent and specialized company, ensuring absolute confidentiality and the proper handling of each situation by Grupo Maringá's management, without conflicts of interest.

Grupo Maringá is committed to maintaining the confidentiality of information and expects employees to cooperate in internal investigations of misconduct.

Inquiries and Prevention of Misconduct

Grupo Maringá encourages a culture of continuous learning and collaboration, where everyone can act with confidence and clarity about their responsibilities. Therefore, in addition to serving as a channel for reporting irregularities, the **Ethics Hotline is also available for clarifications and inquiries related to the Code of Conduct or other ethical questions**. This channel guarantees confidentiality and protects employees against any form of retaliation.

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Code of Conduct

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