

Code of Ethics and Conduct

Our Commitment with ethics and
Outstanding conduct.

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ÍNDICE



Making the Right Choices



ALLOS is the result of the merging of two Brazilian powerhouses in the segment in January of 2023, creating **the leader in shopping mall management** in Brazil.

We are proud of our leadership in the shopping mall market, but we are also aware of the great responsibility we have to our clients, employees, tenants, investors, business partners, the public administration and society.

We are committed to **ethics, integrity and socio-environmental responsibility**. By making the choices which guarantee the integrity of our processes, leverage our performance and improve the lives of our employees, tenants and clients.

To achieve our goals, we seek to **improve collective well-being through attitudes, initiatives and conduct based on our purpose, our values and our principles** - and we put people first.

Here is our **Code of Ethics and Conduct** that will help us in our **daily decision-making, guiding our decisions**, assuring that we are making **the right choices**. **Remember: read it, practice it and share it!**

Rafael Sales

Our Ethics and Conduct Commitments



Our core ethical and conduct commitments must guide the way we act.

We explain why these commitments are important and how they show our clients, employees, tenants, partners, investors and other stakeholders, why we deserve their trust.

Our commitments guide **the company to remain ethical, growing continuously and sustainably.**

Each commitment in this Code is related to other **ALLOS**, internal rules, policies and procedures, which must be known and followed by all managers, employees, third parties and businesses directly or indirectly owned by the Company.

Human Rights



Our commitment

The **ALLOS** has **absolute respect for human rights** as a core value and is committed to actively combating any and all attempts to violate such rights.

What do we expect?

We expect all our employees to **respect human rights**, such as: the right to physical integrity, equal treatment, privacy, freedom of expression and all civil, social and cultural rights.

We expect our employees to act in a way to **combat and prevent any violation of human rights, especially with regard to the sexual exploitation of children and adolescents** and we encourage them to **report situations in which human rights are not respected**.

Why is this important?

The respect for human rights is everyone's duty, key for us to progress as an organization and as a society, to make the world an increasingly fair place.



Diversity and Inclusion

Our commitment

The **ALLOS** is committed to creating and **fostering a diverse workplace**, which welcomes people from different ethnicities, genders, backgrounds, experiences and profiles, always focusing on social inclusion, bridging the equality gap and providing fair employment, which ensure equal opportunities for all.

What do we expect?

We expect that all our employees feel **welcomed in their workplace** and are always driven by **mutual respect**.

We do not condone any form of prejudice, discrimination, moral or sexual harassment. We encourage situations like these to be reported through the Ethics Hotline.

Why is this important?

We can achieve more when people from diverse backgrounds, with different talents and ideas work together.

A diverse environment is key to guarantee the range of ideas, experiences and cultures that **enhance work** and encourage people to develop their best selves



Compliance with the Law

Our commitment

The **ALLOS** is committed to **complying** with the law, regulations and other rules applicable to its activities and achieving its business objectives.

What do we expect?

We expect all employees to comply with local, state and federal **laws and regulations** where we operate.

Should they have any doubt, employees reach out to their managers, the Compliance Department or even the Ethics Hotline.

Why is this important?

Complying with the law is linked to **ethical, transparent and upright behavior** and protects **ALLOS** reputation, enabling us to gain the trust of our stakeholders, in addition to avoiding penalties and liability resulting from breaches.



Fight against **Harassment**

Our commitment

The **ALLOS** does not condone any form of moral, sexual harassment or abuse. Any actions that may be considered offensive, inappropriate behavior or that cause embarrassment to others will be duly investigated and strictly handled. The **ALLOS** will always seek a free of harassment workplace.

What do we expect?

We expect all our employees to have **mutual respect** and refrain from any intimidating, offensive or any form of moral or sexual harassment. "Joke" or intimidating, offensive or morally or sexually harassing messages will not be condoned in any way.

Why is this important?

The fight against harassment is key to ensure the **respect for diversity, inclusion and human rights**.

A workplace where harassment is accepted is highly harmful, causes suffering and segregation, in addition to preventing employees personal and professional growth.

Environmental Sustainability



Our commitment

The **ALLOS** is aware of the relevance of preserving natural resources and its sources.

What do we expect?

We expect our employees to actively join our sustainability journey, complying with our **Sustainability Policy** e contribuindo para que a Companhia alcance todos os objetivos publicamente assumidos, no sentido de reduzir os impactos negativos ao meio ambiente.

Why is this important?

Natural resources are finite and over-exploitation and neglect of their relevance have had serious consequences for humanity. But together, we can change this sad trend and **build an environmentally sound world for all.**



Zero tolerance for Corruption

Our commitment

The **ALLOS** has a **zero-tolerance policy for bribery and corruption**. Our commitment is to comply with anti-corruption laws and regulations and not condone any forms of corruption in our business and activities.

What do we expect?

We expect our employees to comply with the law to prevent and **combat bribery and corruption**. We do not bribe, nor do we allow ourselves to be bribed, directly or indirectly, nor do we offer or accept kickbacks or any other type of undue advantage or improper payment. We demand this same behavior from our Service Providers.

Why is this important?

The corruption directly impacts our well-being, as it destroys trust in our rulers and institutions, reduces public investment, delays progress and innovation and hinders free competition.



Date Use and Privacy

Our commitment

The **ALLOS** believes in **the basic right to privacy** and that everyone should have control over their own personal data. Thus, we focus on privacy and transparency in the processing of personal data in our practices.

What do we expect?

All of our employees must always focus on privacy and the proper use of personal data to which they have access. The use of personal data must Always be carried out at a need-to-know basis, in accordance with the instructions received and the consent from the data subject. **Disclosure, sharing or improper handling of personal data is prohibited.**

Why is this important?

A company that **values the protection of personal data and respects the privacy of others builds trust**, not only from it's clientes and investors, but also from it's employees and Society at large.

Conflict of **Interests**



Our commitment

We make business decisions based on the best interests of **ALLOS**, always **balancing the interests of our employees, tenants, partners, investors and other stakeholders**.

É nosso compromisso tomar decisões objetivas e imparciais, com base em critérios técnicos, excluindo outros interesses pessoais ou financeiros que possam afetar nosso julgamento.

What do we expect?

Our employees must always be aware to ensure that **their decisions are made objectively and that they are not influenced by their personal interests**. To this end, our employees must always be aware of situations that may characterize conflicts of interest, avoiding them, providing them with transparency and/or seeking risk reduction measures.

Why is this important?

The way in which we conduct our business directly impacts our personal and business reputation and the trust that our employees, tenants, partners, investors and society place in our company.



Gifts, presents and Hospitality

Our commitment

We are committed not to offer or grant gifts, presents, discounts, amenities, meals, entertainment, hospitality or any Other form of benefit or Advantage to unduly influence any business decisions.

What do we expect?

We expect our employees to be **aware of our rules** on offering or granting gifts, presents, hospitality, among others, as well as the rules of the organizations to which their commercial and institutional contacts belong. Before offering or receiving a gift or presente, make sure that it is in compliance with the **Gifts and Presents Policy**, in order to avoid situations that constitute undue Advantage or compromise the impartiality of decision-making. **Our relationship** with shopkeepers, business partners and officials must be **based on ethics, transparency, integrity and professionalism**.

Why is this Important?

Protecting our long-term reputation is Much more importante than any short-term advantages resulting from the influence of offering gifts, presents and hospitality.



Financial Integrity

Our commitment

We are committed to maintaining thorough and accurate financial statements and **accounting records**, which accurately represent the operations performed by **ALLOS** and faithfully depict the company's situation and earnings.

What do we expect?

The integrity of our statements depends on the **accuracy, completeness and timeliness** of accounting entries. Accordingly, we expect our employees to record and ensure complete and accurate recording of financial transactions in which they participate.

Why is this important?

We build **relationships** with our shareholders, the market and public administration daily, based on **trust** and the **integrity** of our accounting practices and our financial statements.



Health and Safety

Our commitment

Our employees are the **main foundation** of our success, so our efforts are targeted to create a safe workplace and to guarantee the **well-being, health and physical integrity** of our employees.

What do we expect?

We expect our employees to be vigilant and watch over their **health and physical integrity of their co-workers and their teams**, always aware and trying to diagnose possible risks, reducing the chances of accidents.

Why is this important?

It is key to **ensure the safety, health and physical integrity** of our clients, employees, tenants and everyone who visits our shopping malls and offices, protecting life, avoiding accidents, preventing the spread of diseases, reducing injuries and absences.



Information Confidentiality and Security

Our commitment

Protect our data and technology and ensure that information is kept secure from theft and loss and **prevent its misuse or disclosure**.

We are committed to handling our confidential information and that of third parties, with appropriate care, diligence and secrecy.

What do we expect?

We expect our employees to **protect our confidential information**, not to deliver or disclose confidential information to third parties, except in approved and authorized cases, subject to appropriate care.

Why is this important?

Having access to valuable information is key for us to carry out our work and achieve our goals. If we do not protect **ALLOS** our employees, tenants, partners, investors and other stakeholders information, no one will trust us with their confidential information.





Privileged Information

Our commitment

Protect and monitor Privileged Information and responsibly disclose relevant information.

Privileged Information is any information that:

- (i) May be used by an investor to make decisions to buy, sell or keep a stock or security in their portfolio and
- (ii) Is not yet public knowledge.

What do we expect?

We expect that our employees not deliver Privileged Information to third parties, not to make decisions to buy, sell or keep a stock or security in their portfolio, based on such information, nor that they use it in any way to gain, for themselves or for others, any kind of advantage.

Additionally, be **aware of trading restrictions**, complying with all trading prohibition periods, disclosed through the Company's formal channels.

Why is this important?

The misuse of Privileged Information impacts the confidence of investors and the general public and may subject violators to civil, administrative and criminal liability.

Code of Conduct for Social Media



Our commitment

We are committed to **protecting our Company's image and reputation**, as well as that of our employees.

We believe in freedom of speech, the free Internet and the power of social media, but following **the basic principles of online social behavior**.

What do we expect?

We expect our employees to join social media **sensibly and responsibly, in good faith**, making their posts **in their own name and without associating them with the Company**, except When authorized, but always avoiding issuing aggressive, hostile, discriminatory opinions or posts or otherwise, non-compliant with their status as a Company employee and their position.

Why is this important?

Malicious, hostile, aggressive, discriminatory intolerant comments and other negative forms of expression, non-compliant with the principles set forth in this Code, may expose the employee and the Company, potentially harming the reputation and Leading to the dismissal of the author of the comments from the Company.



Competition Defense

Our commitment

The **ALLOS** is committed to the defense of **free competition**, rejecting any practices that constitute violations of the economic order and any anti-competitive behaviors.

Compliance with antitrust laws is a priority for the Company, which adopts measures to prevent or minimize the risk of breach.

What do we expect?

We expect all employees to **comply with antitrust laws**, treating our clientes, suppliers, competitors and business partners fairly and lawfully.

Employees should contact the Compliance area whenever they have doubts about the suitability or lawfulness of any business practice.

Why is this important?

Compliance with antitrust laws is closely linked to ethical behavior. It fosters a **fair business environment**, **protects ALLOS reputation**, in addition to avoiding penalties and liability resulting from breaches.

Our Responsibilities

Each **ALLOS** employee, manager and director to be personally accountable and compliant with this Code, as well as the rules of the Company's other internal policies and procedures, available on the intranet and/or on:

Policy Portal

It is the duty of Every employee to adhere to the terms of the Code and the Policies, by signing the corresponding Statement of Acceptance, as well as to share them and set the tone.

The **ALLOS** will foster continuous communication efforts about this Code and its Policies, in addition to providing training from time to time to all its employees and third parties, as applicable.

Ethics Hotline

Every employee must know, follow and disseminate the rules of this Code.

When in doubt, the employee should reach out to the Compliance Department or, if they prefer, they can contact the Ethics Hotline directly.

The same applies if the employee is aware of a potential breach of this Code or **ALLOS** policies.

Potential breaches of this Code or **ALLOS** internal policies will be investigated under the supervision of the Investigation Committee.

Potential deviations or breaches of the Code or the **ALLOS** Policies can be reported anonymously.

The Company guarantees the **anonymity and confidential handling of investigations**, in addition to adopting mechanisms to ensure **non-retaliation** against those who speak up in good faith.

Violations of the Code or **ALLOS** Policies may lead to **disciplinary measures**, including warnings, suspensions or even fair dismissal of the violator or termination of a contract with a Third Party.

ALLOS

or on the phone 0800 591 8825