

## ETHICS CODE

### INTRODUCTION

This Code of Ethics expresses the principles, values, commitments, and ethical responsibilities in conducting business activities by the administrators and collaborators of Topy, whether they are shareholders, employees, or external collaborators.

Topy has chosen to adopt a Code of Ethics to effectively represent the behavioral model, placing transparency, clarity, and explicitness of values at the core of its actions, so that all recipients can recognize themselves in them and feel fully involved and responsible.

The Code of Ethics provides general criteria to all stakeholders regarding the company's commitment in carrying out its activities and does not intend to replace existing legal provisions and the Corporate Bylaws.

All those who work for Topy, without distinction or exception (the Recipients), are committed to observing and ensuring compliance with these principles within the scope of their roles and responsibilities.

## REFERENCE PRINCIPLES

### **Legality**

Topy defends and promotes a market based on legality and transparency.

### **Democratic control by the Shareholders**

Topy is a democratic organization in which activities are administered by individuals chosen by the shareholders, and shareholders have equal voting rights.

### **Autonomy and independence**

Topy is an autonomous organization based on self-help and managed by its members.

### **Trust**

Topy acts transparently and honestly towards shareholders, suppliers, customers, citizens, and consumers, thereby nurturing social networks and enhancing individual capabilities, contributing to a climate of trust and free enterprise.

### **Equity**

Topy operates in the market pursuing equity, which is a balance between what it offers and what it receives in its exchange with the surrounding context.

### **Solidarity**

Topy considers solidarity as a distinctive value in relationships between people, an inspiring principle for the existence of the company, and a rule in internal relationships.

### **Solidarity**

The reference values that Topy has adopted (Teamwork, Consistency, Transparency, Innovation, and Legality) are consistent with the reference principles outlined in this Code of Ethics.

## RECIPIENTS AND FIELD OF APPLICATION

The present Code of Ethics applies to shareholder workers, employees, administrators, collaborators, and all those who establish relationships or connections (including indirect or temporary) with Topy and work towards its objectives (hereinafter referred to as "recipients").

The recipients are required to comply with this Code of Ethics, and their explicit acceptance may be requested when deemed appropriate. The recipients must adequately inform third parties about the obligations imposed by the Code of Ethics, demand compliance, and take appropriate action in case of non-compliance.

The recipients are obligated to be familiar with this Code of Ethics and adhere to the following guidelines.

Duties:

- Adhere to behaviors that comply with general legal norms and company regulations adopted by the organization (e.g., organizational model 231/01, corruption prevention management system, antitrust guidelines for relevant functions).
- Seek clarification on the application of the Code of Ethics from the competent functions within the company.
- Report to the competent company functions any directly observed or reported information regarding possible violations of the Code of Ethics. The organization ensures the handling of the report in accordance with the principles of protection, confidentiality of the reporter, and the content of the report.
- Collaborate with the company functions and external entities for the proper execution of monitoring and control activities.

## **CODE OF CONDUCT**

Topy aligns its strategic choices and contractual and business activities with the respect for the indicated principles.

All activities of Topy are carried out in compliance with the law and regulations in force in the countries where it operates, as well as internal rules, within a framework of fair competition, honesty, integrity, fairness, and good faith, respecting the legitimate interests of customers, shareholders, employees, business and financial partners, and the communities in which the Company operates.

Topy respects the legitimate expectations of its stakeholders, namely those entities that have significant relationships with Topy and whose interests are involved in its activities in a manner consistent with its mission.

### **The role of shareholders**

Shareholders constitute the fundamental assets of Topy.

Topy promotes the involvement and participation of shareholders in decisions within their competence, ensuring equal criteria, transparency, clarity, and integrity of information regarding the company's situation and performance, as well as the right to access such information.

### **Relationships with employees**

Topy carries out its activities in full compliance with the current legislation protecting working conditions, committing to preserving the physical and mental integrity of individuals.

The relationships with employees are guided by the principles of civilized coexistence and must take place with mutual respect for the rights and freedoms of individuals.

In particular, discrimination, psychological violence, or retaliation based on nationality, religious belief, political or union affiliation, language, or gender are not tolerated.

Harassment or sexually suggestive behavior that can offend the dignity or disturb the sensibility of men and women in the workplace is not allowed.

In the recruitment and selection process, the evaluation of candidates is based on the correspondence of their profiles with the expected requirements and the company's needs, respecting the principles of impartiality and equal opportunities for all interested parties.

# **TOPY**

## **...the pallet changer**

All personnel are hired with regular employment contracts, in compliance with current legislation, collective labor agreements, and company regulations. Any form of irregular work is not allowed.

The information requested is strictly related to verifying aspects specified in the professional and psychometric profile, while respecting the candidates' privacy and opinions. Topy is fully aware of the importance of ensuring the utmost safety in the workplace.

Therefore, it promotes and disseminates a safety culture, developing awareness among its shareholders, employees, and collaborators regarding risk management, promoting responsible behavior, and implementing a range of primarily preventive actions to safeguard the health, safety, and well-being of all personnel.

Within Topy, specific responsibilities are assigned for managing aspects related to health and safety, aiming to implement an integrated risk and safety management system that includes appropriate training and communication, continuous updating of methodologies and systems based on the best available technologies, and analysis of the risk and criticality of processes and resources to be protected.

### **Relationships with customers**

The top priority of Topy's business is to fully satisfy the expectations and needs of its customers, aiming to build a relationship based on values of fairness, honesty, efficiency, and professionalism.

Topy is actively committed to maintaining high standards of product and service quality, at competitive conditions and in compliance with all regulations aimed at protecting fair competition, including through constant monitoring of customer needs.

All offers, contracts, and communications must be clear, simple, comprehensive, and in compliance with applicable regulations, ensuring that no relevant information is overlooked for the customer's decision-making process.

The conduct towards customers is characterized by availability, respect, and courtesy, with the perspective of a collaborative relationship and high professionalism.

It is prohibited for any recipient of this Code to promise, offer, or receive payments, goods, or other benefits to promote and favor illegitimate interests and gain undue advantage from customers or their employees in general.

### **Relationships with suppliers**

Topy requires its suppliers, consultants, and collaborators to adhere to ethical principles corresponding to its own, considering this aspect of fundamental importance for the establishment or continuation of a collaborative relationship.

The procurement processes for goods and services are guided by the pursuit of maximum competitive advantage, equal opportunities for every supplier, protection of competition, loyalty, and impartiality.

The selection of suppliers and determination of purchasing conditions are based on an objective evaluation of quality, price, and the ability to provide and guarantee adequate level of services.

It is prohibited for any recipient of this Code to promise, offer, or receive payments, goods, or other benefits to promote and favor illegitimate interests and gain undue advantage from suppliers or their employees in general.