

Atvos and its Subsidiaries

CODE OF CONDUCT

Our commitment to acting
ethically, honestly and
transparently.



| Letter from the CEO

Dear Member,

Atvos is committed to leading the energy transition to drive progress and transform lives.

This purpose guides our daily operations, with ethics serving as a non-negotiable foundation for how we conduct our business. We uphold safety and compliance as core principles that underpin all our actions.

We expect our people to embody and demonstrate the values we stand for. Accordingly, the Atvos Code of Conduct serves as a fundamental reference for our corporate behavior, guiding all employees in their internal and external interactions. It strengthens our relationships with key stakeholders—including customers, shareholders, partners, suppliers, government entities, and communities—while supporting our continuous development.

Upholding behaviors that align with Atvos' Culture and the Code of Conduct is a responsibility we all share, beginning with leadership, which plays a vital role in modeling behavior and guiding proper conduct.

Together, we will continue to build a path of sustained growth and achievement, transforming lives every day in pursuit of a better and more sustainable future.

Bruno Serapião

Atvos CEO

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1 | Our commitment

We are committed to acting ethically, honestly and transparently. This commitment, supported by our compliance system, is essential to Atvos' survival, growth and continuity.

The Code of Conduct - Our commitment to acting ethically, honestly and transparently ("Code of Conduct") provides for, in a clear and objective manner, a set of guidelines aligned with the

values and principles of Atvos, and presents the behavior expected from our members. Practicing our commitment generates respect and consolidates people's trust, thus solidifying Atvos' reputation.

Our commitment is materialized in our daily actions and in the execution of our Goal Plans through the definition of priorities, goals and results agreed upon by our members. We are responsible for knowing, implementing, observing, disseminating and inspecting compliance with this Code of Conduct.

All of our members and directors have an obligation to fulfill our commitment. Deviations from this commitment must be discussed with leaders, openly and sincerely. In case of any discomfort with the explicit position, deviations may be addressed to the person Responsible for Compliance ("R-Compliance") or, if there are reasons to keep the report anonymous, using the Ethics Hotline is encouraged.

Acting in accordance with this code of conduct depends on the attitudes of each and every one of our members.

Our commitment to acting ethically, honestly and transparently is summarized as follows:

1. **Fight** and not condone corruption in any form.
2. **Say no**, firmly and decisively, to business opportunities that conflict with this commitment.
3. **Adopt ethical**, honest and transparent principles in the relationship with public and private agents.
4. **Never invoke** cultural or usual market conditions as a justification for improper actions.
5. **Ensure transparency** in information about Atvos, which must be accurate, comprehensive, accessible and regularly disclosed.
6. **Be aware** that misconduct, whether by action, inaction or complacency, harms society, violates the law and destroys Atvos' image.
7. **Ensure at Atvos**, and in the Business value chain, the practice of the Compliance System, always updated with the best references.
8. **Contribute** individually and collectively to necessary changes in markets and environments where misconduct may be induced.

Compliance system: assesses prevention, detection and remediation of risks and misconduct, promoting an organizational culture that supports the "Code of Conduct - Our commitment to acting ethically, honestly and transparently." Learn more about the topic in the Atvos and its Subsidiaries Compliance System Policy.

Access the Ethics Hotline:

- **Toll-free number:** available 24 hours a day, 7 days a week. The system provides information on how misconduct should be reported. For reports related to Atvos and its Subsidiaries, the phone number is **0800 721 8434**;

- **Portal:** reports via the internet must be made at www.atvos.com.

9. **Incorporate** performance assessment in compliance with the Compliance System into the Action Programs of the members;
10. **Be convinced** that our Survival, Growth and Continuity depend on this Commitment

2 | Our workplace

We ensure a safe, reliable, diverse and fair workplace that allows all of our employees to be successful and prosperous. All of us, especially our leaders, are responsible for such workplace, with relationships based on cordiality, discipline, respect and trust.

We ensure that our members have the same opportunities to develop and improve their skills, and that they are treated fairly, equitably and with respect for our differences. Equity is what makes the matching of opportunities possible.

Working conditions

We do not allow and do not condone forced labor or labor in similar conditions, child labor, sexual exploitation and human trafficking in the activities of the company, its agents, suppliers, customers or business partners in its value chain.

Discrimination and diversity

We value and respect diversity, and we do not condone discrimination. The wealth of diverse perspectives and life experiences helps us to see opportunities and challenges from different angles. The plurality of insights and knowledge enhances and multiplies our delivery capacity.



Workplace:

learn more about the topic in Atvos People Policy.

Moral harassment:

practice of abusive conducts committed by one or more individuals against an individual, in general, on a repetitive and prolonged basis, in the sense of compelling, humiliating, disrespecting, depreciating or embarrassing him/her.

Sexual harassment:

whenever someone in a privileged position takes advantage of such condition to compel or offer benefits to an individual to obtain sexual advantage or favor.

Health, well-being & safety at work:

learn more about the topic in Atvos People Policy and Atvos Sustainability Policy.

Abuse of power and harassment

We do not condone moral and sexual harassment, abuse of power, situations that constitute disrespect, intimidation or threats in relationships between members and with third parties.

We do not accept the use of the leadership position to request favors and personal services from your subordinates or demands that conflict with the company's guidelines, or with current laws and regulations.

Health and well-being

We are primarily responsible for the ongoing care of our health. We know and comply with requirements related to health and well-being, including taking care of all other members, subcontractors and people directly involved in our activities.

We trust that well-being is complete when there is health, a basic condition for happiness at work and in other areas of life.

Safety at work

Safety is a fundamental commitment of Atvos with our members, third parties, the communities in which we operate and with society in general.

Our leaders are responsible for providing a safe environment and for training all members on specific safety standards for each workplace. In turn, our members are committed to knowing and strictly complying with these guidelines.

It is expressly forbidden to carry, store or manipulate weapons or ammunition of any kind on Atvos' premises.

Alcohol and drug use in the workplace, as well as working while intoxicated or under the influence of substances that interfere with our behavior and that may affect the safety of our activities, is prohibited.

In case of accidents at Atvos, suppliers or customers:

our members who come into contact with the incident must promptly inform it, in writing, to those responsible for internal safety at work, as well as to their immediate leaders.

3 | How we act

In conducting our activities, we act ethically, honestly and transparently, in accordance with the best interests of Atvos, avoiding any type of conflict of interest. We do not allow personal interests to affect our decisions.

We also look after the protection of our tangible and intangible assets, which are essential for performing our work. Complete and trustworthy information, records, information systems and assets strengthen the relationships between our members, customers, shareholders, suppliers and other stakeholders.

We respect the applicable legislation, the company's policies and other guidelines when giving and/or receiving gifts, providing sponsorships, charitable contributions and when exercising our political rights.

Conflicts of interest

At Atvos, when fulfilling our professional or even personal responsibilities, we ensure that there is no conflict or perception of conflict of interest.

The following are non-exhaustive conflict of interest situations that are prohibited:

- Using confidential information to make decisions that generate personal advantage;

- Keeping a loving relationship between direct superior and subordinate;
- Accepting a position, task or external responsibility of a personal nature that could affect the performance and productivity of the company, or that would support the activities of competitors;
- Hiring, directly or indirectly, close relatives or someone with whom you have a personal relationship or influencing another member to hire them, outside the established principles of contracting based on competence and merit;
- Using Atvos resources to serve personal interests.

Giveaways, gifts, entertainment and hospitality

Receiving or offering giveaways, gifts, entertainment or hospitality can constitute situations of actual conflict of interest or perceived as an improper act regarding business relationships and, therefore, are discouraged.

We only offer or receive giveaways, gifts, entertainment or hospitality where necessary, strictly following the specific guidelines of Atvos, which include the following guidelines:

- Strict compliance with applicable laws;
- Respect for local customs;

Conflicts of interest:

situations in which our private interests or those of close relatives or someone with whom we have a personal relationship interfere, or appear to interfere, with our ability to judge or make impartial decisions on behalf of the company. They also arise when our members, or their close relatives, receive inappropriate personal benefits because of their position in the company.

Learn more about the topic in Atvos "Conflict of Interest Management Guideline".

Giveaways, gifts, entertainment and hospitality:

learn more about the topic in Atvos "Giveaways, Gifts, Entertainment and Hospitality Guideline".

Gift:

item of modest value or without commercial value distributed to serve as brand remembrance and/or thank you (e.g.: notebook, pen, calendar...).

Entertainment:

action, event or activity with the purpose of entertaining and arousing the interest of an audience (e.g.: tickets for concert, theater, exhibitions...).

Hospitality:

structure and service network to enable displacements (e.g.: travel, ticket, transport, accommodation...).

Gift: bonus, favor, benefit, discount, or any tangible or intangible item with monetary value (e.g.: courtesies, gift cards...).

Donations, investments and sponsorships:

learn more about the topics in the Atvos guideline on "Sponsorships" and on "Private Social Investments (ISP)".

- Reasonableness as to value and frequency;
- Gifts always offered with the Atvos name or logo;
- Formal approval and correct recording of related expenses;
- Communication of receipt or offer to the compliance team.

However, we are prohibited from offering, promising or receiving giveaways, gifts, entertainment or hospitality that:

- Unduly influence decisions that affect the company's business;
- Provide personal benefits;
- Have sexual connotations, drugs or any type of illegal items or activities;
- Include cash and cash equivalents such as bonds, securities or discounts;

Donations, Social Investments and Sponsorships

We are allowed and encouraged to make donations, social investments and sponsorships aimed at cultural, social or environmental development. They may be offered on behalf of Atvos, provided that they strictly comply with applicable laws and regulations, and that they are not used as a means of improperly influencing decisions.

We sponsor events or projects that promote cultural, social, environmental or sports activities. We also sponsor projects or events with commercial, technical or advertising purposes for our brands, products, services, projects or actions. Our sponsorships comply with applicable laws and regulations, and are not used to improperly influence business decisions.

We make charitable contributions and sponsorships as long as prior assessments of the beneficiary are conducted.

Political contributions

Political contributions include, but are not limited to, financial contributions, or provision of goods or services (e.g., transportation, meeting space/facilities, printing or office services) for political parties, candidates or their teams. Atvos does not make political contributions, even if permitted by local law. Our members are prohibited from promising, offering, authorizing or giving, directly or indirectly, political contribution to political parties or candidates for public office with the resources or on behalf of Atvos.

As individuals, we are free to make political contributions on our own behalf. In these situations, our political contributions or opinions cannot be related to the company and we do not allow any disclosure to be made that would link the act of contribution to Atvos.

Exercise of political right

Atvos does not take any political or party stand. Linking the company to political or party activities and electioneering, directly or indirectly, in establishments or through the means of communication owned by the company is prohibited.

We respect the rights of our members to express their opinions, participate in political campaigns, join political parties and run for public office. Our members must not use their position with the company or company resources when exercising these rights. Since their candidacy, they must withdraw from their activities, on unpaid leave, and leave the company if elected.

Use and protection of assets, data and preservation of records

We ensure the conservation of Atvos' assets, which include facilities, machinery, equipment, systems, furniture, brands, patents, technologies and others. Information technology assets, such as telephone, email, internet, software, hardware must be used to meet our work needs. In cases of private matters, we must use these resources conscientiously and sparingly.

The data, records and information produced by us while performing our duties are the exclusive property of Atvos.

We are aware that Atvos has access to internet usage record, emails and other information, including personal information,

stored on our computers, as well as usage record of mobile and landline telephone resources; therefore, we should not expect privacy.

It is our duty to know and comply with legal requirements and company-specific guidelines for identifying, maintaining and safeguarding records.

Personal, confidential and privileged information

We respect our members, customers, suppliers and other third parties, maintaining the confidentiality of their records, information, operations, contracted services etc. In case of access to their personal information, we act in strict compliance with applicable legislation and regulations to protect the integrity and confidentiality of the information.

Personal information held by the Company must be protected from undue and unauthorized loss, theft, access, use, disclosure, reproduction, change or destruction, and must be used in a restricted and legitimate manner.

We must preserve and guarantee the confidentiality of privileged and confidential information that, if improperly accessed or disclosed, could be useful to competitors or harmful to Atvos, its members, customers and third parties.

Our members must not trade shares based

on confidential and privileged information, nor should they disclose such information to third parties, family members and friends.

Record integrity

The integrity of records, including accounting records, is a fundamental foundation of our Company's reliability and transparency.

Keeping complete, accurate, and consistent records promotes our organizational efficiency, helps us meet legal and regulatory obligations, protects our reputation, and provides shareholders, investors, creditors, government agencies, and other stakeholders with the data necessary for assessing the company's results.

We comply with legal and regulatory obligations to maintain complete and accurate records, and we may be audited by government regulatory bodies at any time and in any jurisdiction. We are prepared to present orderly, comprehensive and reliable information when requested by official agencies.

False, misleading or incomplete records are prohibited. We all must ensure that accounting records are accurate and well-organized, not just the finance and accounting teams.

Mergers and acquisitions

We carefully evaluate any entity with which we consider partnering, whether through acquisition, merger, investment, joint venture or other transactions.

For these types of partnerships, those responsible for the matter at the company and the members involved must ensure that due diligence is conducted on the fight against corruption, accounting, legal, environmental and integrity assessment of the potential partner.

4 | How we interact

We interact daily with customers, shareholders, suppliers, public agents and other stakeholders. An ethical, honest and transparent relationship is essential for building trusting relationships.

Our contracts with third parties are objective, unambiguous, without omissions, and contain specific sections about our commitment to complying with local laws, including anti-corruption laws.

At Atvos we do not hire, maintain or renew relationships with individuals or third parties who act contrary to the guidelines of our Code of Conduct.

Customers

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Our contracts with third parties are objective, unambiguous, without omissions, and contain specific sections about our commitment to complying with local laws, including anti-corruption laws.

At Atvos we do not hire, maintain or renew relationships with individuals or third parties who act contrary to the guidelines of our Code of Conduct.

- We do not coerce customers to stop purchasing products or services from our competitors or make territorial restrictions that generate adverse effects on the market;
- We do not unreasonably refuse agreements;
- We end commercial relationships based on solid business or commercial justifications;
- We do not enter into agreements with customers to prevent or impede a business relationship with other customers;
- We do not require a customer to purchase something from us as a condition for purchasing their product or service;
- We do not practice dumping and/or predatory pricing, with the goal of eliminating competitors.

Shareholders and investors

Our shareholders and investors are partners in our success and we strive to maintain their trust. We are committed to generating moral and material wealth reflected in the continuous economic appreciation of its assets, both tangible and intangible, and in the growing and consistent return on their investments.

Our leaders enable growing results by acting ethically, honestly and transparently, serving and earning the

Related parties – individuals:

- Key individuals, such as administrators with management power, officers and members of the board of directors, who plan, guide or control activities;
- Close relatives of a related party are also considered related parties.

Related parties – legal entities:

- Hold shares of the company or may exercise significant influence over it;
- Are, directly or indirectly, controlled, controlling or under the common control of shareholders who exercise control or significant influence over the company;
- Are companies controlled, jointly or individually, by any person classified as a related party or under significant influence thereof;
- Are controlled companies, with shareholdings of third parties.

trust of our customers and promoting sustainable development.

Our information disclosures are accurate, transparent, regular and allow our shareholders and investors to monitor the performance and trends of Atvos and the Group, where applicable.

Related parties

Related parties are individuals or legal entities that own shares or are capable of exercising significant influence over the company. We transact with related parties through transfers of funds, products and goods, and provision of services. In such transactions, we adhere to the following guidelines:

- Transparent and independent negotiation, respecting the legitimate interests of each party;
- Formalization of the transaction, specifying the conditions and characteristics, such as the form of contracting, prices, terms, guarantees and main rights and obligations;
- Approval of transactions in compliance with applicable law, bylaws and Atvos' shareholders' agreement.

Suppliers and service providers:

Suppliers and service providers are essential to our efficiency and success. Our process for identifying, engaging and retaining suppliers

is fair, objective and based on technical, professional and transparent criteria.

To ensure ethics and transparency in business relationships with suppliers, we adhere to the following guidelines:

- We do not coerce suppliers to stop purchasing products or services from our competitors or make territorial restrictions that generate adverse effects on the market;
- We do not unreasonably refuse agreements;
- We end commercial relationships based on solid business or commercial justifications;
- We do not enter into agreements with suppliers to end the business relationship with another supplier;
- We do not condition the purchase of products and services on reciprocal purchases of the company's products or services by the supplier;
- We do not coerce suppliers to stop selling, negotiating or submitting a quotation to our competitors;
- We negotiate to obtain, lawfully, the best prices and the most favorable purchase conditions;
- We do not, on purpose, induce prices, promotional discounts or services that constitute a systematically unequal treatment and unjustified by commercial or marketing reasons;

Relationships with third parties:

learn more about the topic in Atvos Due Diligence Guideline.

- We do not deceive a supplier with untrue information, such as hypothetical purchase volumes, in order to obtain commercial proposals on more competitive terms.
- We only sign agreements for collective purchases if there is an economic justification for doing so, such as greater efficiency and lower cost, and the agreement must not generate antitrust effects.

Competitors

We interact and engage with competitors in a legitimate way, whether in meetings or within the scope of guilds and unions. On these occasions, we do not exchange information that could harm free competition to favor Atvos or harm a competitor.

Our competitors can also be our customers, partners or suppliers. In these cases, we limit our communication with them to matters that strictly involve the mutual business relationship.

Joint activities with competitors can give rise to complex competition issues. When we present a joint proposal with a competitor for a given project, we document the proposals well so that their legitimacy and economic rationality are clear.

We ensure that our business relationships with competitors are in compliance with antitrust laws and we do not participate in any way in agreements, understandings

or arrangements with competitors whose objective is to divide the market, defraud bids and fix prices.

Government

We value the public interest, seeking relationships based on ethics, honesty and transparency.

In our business activity, we may meet with public agents or politically exposed persons ("PEP"). Such meetings must always be preceded by a formal written request and held primarily in the workplace or buildings and public offices, during business hours. We keep records of these meetings, including minutes of the matters discussed.

In our relationships with the government, the following is expressly prohibited:

- Prevent, disturb or defraud the competitive nature and acts of public bidding process, and the agreements arising therefrom;
- Remove a bidder, through fraud or by offering an advantage of any kind;
- Create, fraudulently or irregularly, a legal entity to participate in a public bidding or enter into a government agreement;
- Obtain undue advantage or benefit, fraudulently, to modify or extend the agreements entered into;

Relationship with public agents:
learn more about the topic in Atvos Policy on Relationship with Public Agents.

- Manipulate or defraud the economic-financial balance of the agreements entered into;
- Perform acts that may violate the principles of equality and free competition;
- Perform acts that may hamper investigation or inspection activities by public bodies, entities or agents.

Company

We fulfill our social responsibility through work performed with productivity, providing good services and providing quality products, complying with legislation, avoiding waste, respecting the environment, cultural values, human rights and the social organization in communities. Thus, we create job opportunities and contribute to the sustainable development of the countries and regions where we operate and generate wealth for society.

We encourage and value the voluntary participation of our members in community actions and in civil society organizations, such as non-governmental organizations ("NGOs"), social partners, grassroots organizations and guilds.

Environment

We make decisions about projects, products and services considering the life cycles in each case, the rational use of natural, renewable and non-renewable resources, the use of cleaner technologies, the efficient control of greenhouse gas emissions, the reduction of tailings and waste, mitigation of the environmental impacts of operations and protection of ecosystems and biodiversity.

Environment:
learn more about
the topic in Atvos
Sustainability Policy.

5 | Complying with the laws

We have an uncompromising commitment to respecting laws and regulations. Failure to comply with the law causes financial and reputational damage, threatening the survival of Atvos. We have procedures in place to detect illegalities and, if necessary, we immediately take corrective and disciplinary measures. Our performance abides by the laws and show our respect for them.

Defense of free competition

Antitrust laws protect and promote free and open competition and encourage creativity, continuous improvement and productivity. We compete on our merits and do not use unfair competition practices. It is through our legitimate competitive advantages that we attract and serve our customers.

We act in strict compliance with laws and regulations that aim to preserve free competition. We do not take actions that may produce the following effects or with the objective of:

- limiting, distorting or somehow harming the free competition or free enterprise;
- illicitly dominating relevant goods or services market;
- arbitrarily increasing profits;
- abusively exercising a dominant position.

Anti-money laundering

We comply with laws and regulations on money laundering and terrorist financing. Violation of these laws can give rise to severe civil and criminal penalties to Atvos and our individual members.

We examine our relationships with third parties to detect and avoid any association with suspicious, inappropriate or illegal activities with the following warning signs:

- An agent or business partner who is reluctant to provide complete information, who provides suspicious, false or insufficient information;
- Payments made in cash by a third party or business partner;
- Orders, purchases, or payments that are unusual or inconsistent with the third party's trade or business;
- Transactions involving locations identified as tax havens or areas of known terrorist activities, drug trafficking or money laundering;
- Inability or difficulty to verify an entity's corporate background or an individual's background and expertise;
- Negative publications in the media or in the local business community regarding the integrity or legitimacy of the entity or individual.

When in doubt, ask!

If you are unsure as to the legality of an actual or potential conduct, please contact your company legal counsel for clarification.

Defense of free competition: topic also addressed in previous chapters on how we interact with competitors, customers, suppliers and service providers.

Money laundering: a process that seeks to conceal the nature and source of money associated with illegal activity, introducing these amounts into the local economy, through the integration of illicit money into the commercial flow, so that it appears to be legitimate or so that its true origin or owner is not identified.

Anti-money laundering: topic also addressed in the previous chapter on "How we interact".

Fighting corruption:
topic also covered
in the previous
chapters on “How we
interact” and “How
we act”

Fighting corruption

We have zero tolerance for corruption. In this way, we contribute to the socioeconomic and business development of the countries where we operate and we value our moral and material assets.

We observe and abide by anti-corruption laws, regulations and practices and we are prohibited from making:

- Facilitation payments: fees to expedite routine services or administrative actions such as permits, licenses, customs documents and other official documents or police protection;
- Bribery: give, offer or promise things of value to gain an improper business advantage;
- Fraud: dishonest business practice to gain an improper business advantage of any kind;
- Extortion: practice of obtaining money or things of value by a serious and imminent threat to the physical integrity of an individual or an asset. We must not react to threats of extortion, except in circumstances where the life or safety of a member of the company is at risk. In this case, we inform the direct leader and the R-Compliance;
- Obstruction of investigation: practices that hinder the investigation or inspection activity of public bodies, entities or agents, or interfere with their performance.

Data Protection

Data protection is essential for Atvos and, therefore, we comply with data protection laws. It is our duty to know and comply with the legal requirements and specific guidelines of the company with regard to data protection.

6 | Other

1. Scope

This Code of Conduct is applicable to all our members of Atvos and its subsidiaries, including members of the board of directors and advisory boards.

2. Knowledge and certification

All members of Atvos and its subsidiaries must have knowledge of the code of conduct.

3. Miscellaneous

In case of doubts about the content of this Code of Conduct, we do not fail to act and we seek clarification from our direct leaders.

4. Violations

Every day we face situations where it is not clear whether an action is acceptable or not. The guidelines contained in the Atvos and its Subsidiaries Code of Conduct - Our commitment to acting ethically, honestly and transparently allows us to assess and identify most of these situations, avoiding unethical, dishonest and untransparent behavior. In case of doubt, we discuss the situation with our direct leaders or the Compliance team, openly and sincerely, until the doubt is cleared.

In cases of any deviations from this Code of Conduct, we also encourage the use of the

Ethics Hotline. This hotline is made available so that all stakeholders can, in a safe and responsible way, report the situation and contribute with information to maintain a safe, ethical, honest, transparent and productive corporate environment. We do not allow and do not condone retaliation against bona fide whistleblowers.

Any misconduct, whether by action, inaction or complacency, harms society and destroys Atvos' image and reputation. Anyone who violates the provisions of this code or allows a member of their team to do so, or who knows of a violation and fails to report it, is subject to appropriate disciplinary action.

Access the Ethics Hotline:

- Toll-free number:
available 24 hours a day, 7 days a week. The system provides information on how misconduct should be reported. For reports related to Atvos and its Subsidiaries, the phone number is 0800 721 8434;

- Portal:
reports via the internet must be made at www.atvos.com.

Disciplinary Measures:

learn more about the topic in Atvos Disciplinary Measures Guideline.

Term of Receipt and Commitment

I declare, for all purposes, that I have received a full copy of the Atvos Code of Conduct, I am aware of its provisions and I undertake to comply with them in full.

I further declare that I was informed of the obligation to comply with it in all situations and circumstances that are directly or indirectly provided for in the employment agreement signed by me.

Finally, I declare that in the event of situations in which this Code does not expressly provide for the required or expected conduct, I will immediately inform the Leader of my work area.

Name:

My work area:

Place and date:

Signature:

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