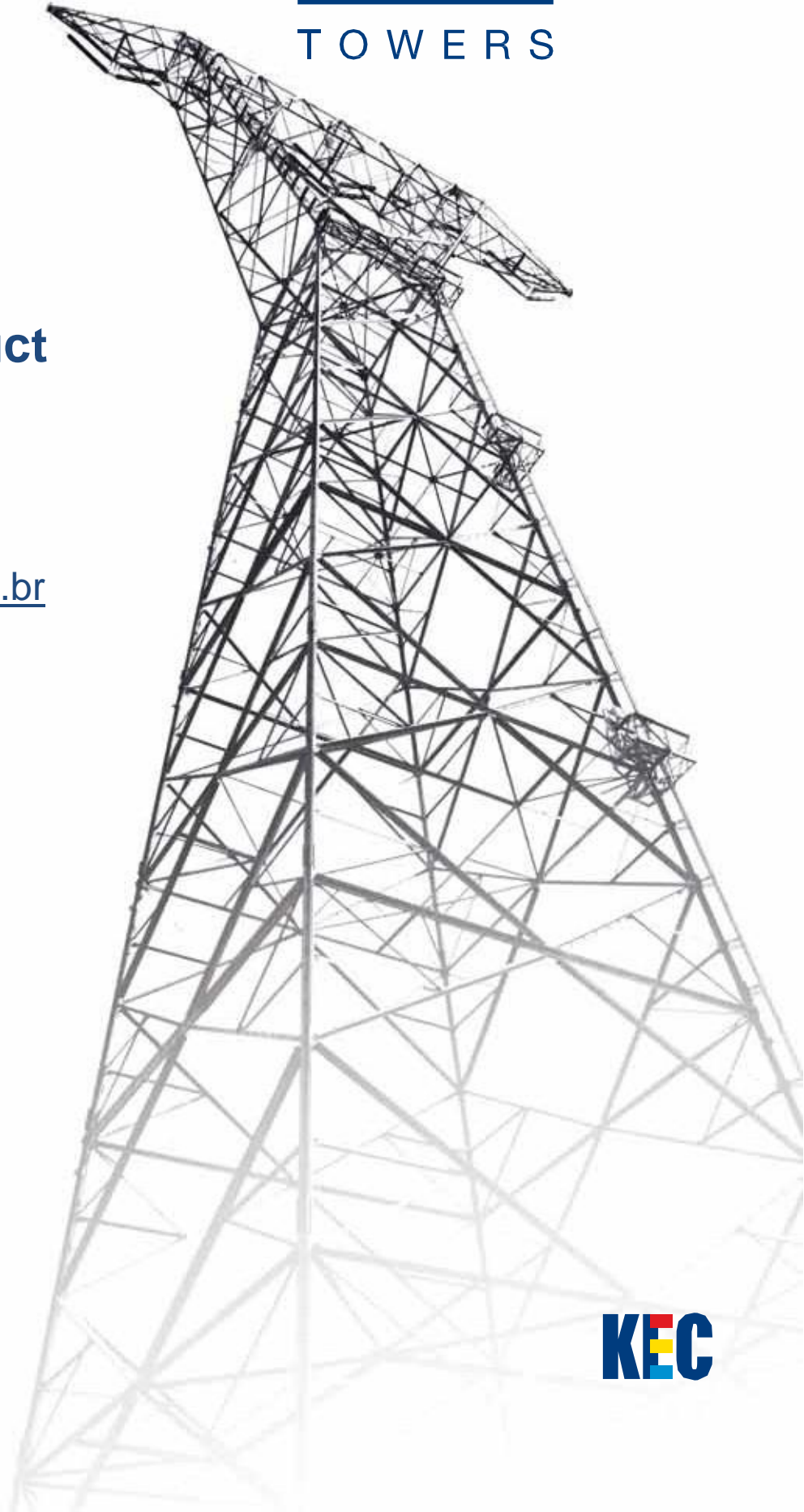




Code of Conduct

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www.saetowers.com.br



About SAE Towers

SAE Towers is one of the largest providers in the Americas of solutions in steel lattice structures and hardware for application in electrical power transmission.

Headquartered in the United States (Houston, Texas) and with factories in Brazil (Betim, MG) and Mexico (Monterrey), **SAE Towers** is a subsidiary of **KEC International Limited** (“**KEC**”), in turn, belonging to the **RPG Enterprises Group** (“**RPG group**”) with a consolidated presence in more than 50 countries and operations in the areas of transmission and distribution of electrical power, cables, structures for photovoltaic plants, telecommunications, and railway transport.


More information about KEC and RPG group can be found on the websites www.kecrpg.com and www.rpggroup.com



Manufacturing plant, Belo Horizonte, Brazil



Manufacturing plant, Monterrey, Mexico



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Code of Conduct

Index

Message from the CEO	5
Message from the Directors	6
Introduction	7
Mission and Vision of SAE Towers	8
Core Values and Business Conduct	9
Our Commitment	9
Commitment to our clients	9
Commitment to our business partners	9
Commitment to our employees	9
Commitment to society and the environment	10
Responsibilities	11
General responsibilities	11
Who does it apply to?	11
Responsibility for Disclosure and Conformity	11
Responsibilities with clients	12
Responsibilities with employees and professional ethics	14
Responsibilities with business partners	16
Responsibility with society/communities	17
Responsibility with the environment	19
Responsibility with shareholders and investors	21
Respect with Laws, Rules, and Regulations	22
Conduct Guidelines	22
Harassment in the Workplace: Understanding Challenges and Prevention Strategies	23
What is the definition of Moral Harassment?	23
Classification and Types of Moral Harassment	24
Moral Harassment Situations	25
What is not characterized as Moral Harassment?	26

What is the definition of Sexual Harassment?	26
What is not characterized as Sexual Harassment?	26
Sexual Harassment Situations	28
Sexual Harassment Categories	29
The Consequences of Harassment (Moral and Sexual)	29
Preventive Measures	29
Annex I	
General Guidelines applicable to Business Partner relationships with Public Officials	31
Use of Consultants	31
Commercial Relations with Public Officials	33
Guidelines for SAE Towers' Employees	34
Annex II	
Procedure for Suspicion of Irregularity and Ethics Channel	35
SAE Towers' Ethics Channel	36
Guideline 1 – Suspected Irregularity	37
Guideline 2 – Independent company and Channels	37
Guideline 3 – Investigations	37
Guideline 4 – Data Secrecy and Confidentiality	38
Guideline 5 – Communication in bad faith	38
Guideline 6 – The right to investigate	38
Guideline 7 – Protection and Rights of the Reporter	38
Guideline 8 – Protection and Rights of the Person under Investigation	39

Message from the CEO:



SAE Towers complies with all laws and regulations (national and international) and contributes significantly to society by generating income (through employment opportunities and services), acting with social responsibility (engaging in social initiatives such as volunteering programs and donations to charities), adopting sustainable practices in its operations to reduce environmental impact (such as the use of renewable energy), investing in innovation and education (investing in research and development and training programs), and acting with transparency and ethics in its business, maintaining high standards of integrity, transparency and corporate responsibility in all its operations.

Maintaining a high standard is crucial to ensuring client satisfaction, strengthening the company's reputation, and maintaining the sustainability of our business.

Therefore, SAE Towers is based on values such as Commitment, Teamwork, Integrity, Transparency, and Innovation.

Fulfilling commitments demonstrates responsibility, reliability and contributes positively to the company's image in the market. A solid reputation attracts new clients, keeps current ones satisfied, and generates prosperous employee engagement.

As a responsible, committed, and collaborative employee of SAE Towers, you must act in accordance with the Mission, Vision, and Values of SAE Towers, to conduct our activities in an honest, ethical, respectful, professional, and sustainable manner.

This Code of Conduct translates SAE Towers' values into concrete and effective guidelines to ensure the company's sustainability and also incorporates ethical standards of behavior that you, as an employee, can expect from the company and that we also expect from you.

Take these guidelines of this Code as tool to help you do business the right way and help us by raising your concerns to contribute to the perpetuity of the company, jobs, and ethical behavior that we all expect.

**Rakesh Gaur – CEO
SAE Towers**

Introduction

This “Code of Conduct” represents the core values of **SAE Towers** and establishes the rules of conduct that everyone must follow in your activities. To help you understand about the relevant topics to your work, this code provides practical guidance.

The Code of Conduct serves as a source of guidance on the behavior we expect from you and the company.

A culture of integrity and responsibility is only created when we walk together. You are a fundamental part of this construction.

The **Code of Conduct** does not cover every possible situation, but it offers essential principles to guide us. It helps us make decisions aligned with **SAE Towers'** core values.

Each employee plays an important role in the company’s activities, and the Code of Conduct helps us to act correctly when we face challenges.

Therefore, remember: the Code of Conduct is not just a set of rules, it is a guide that inspires us to create a culture of integrity and excellence.



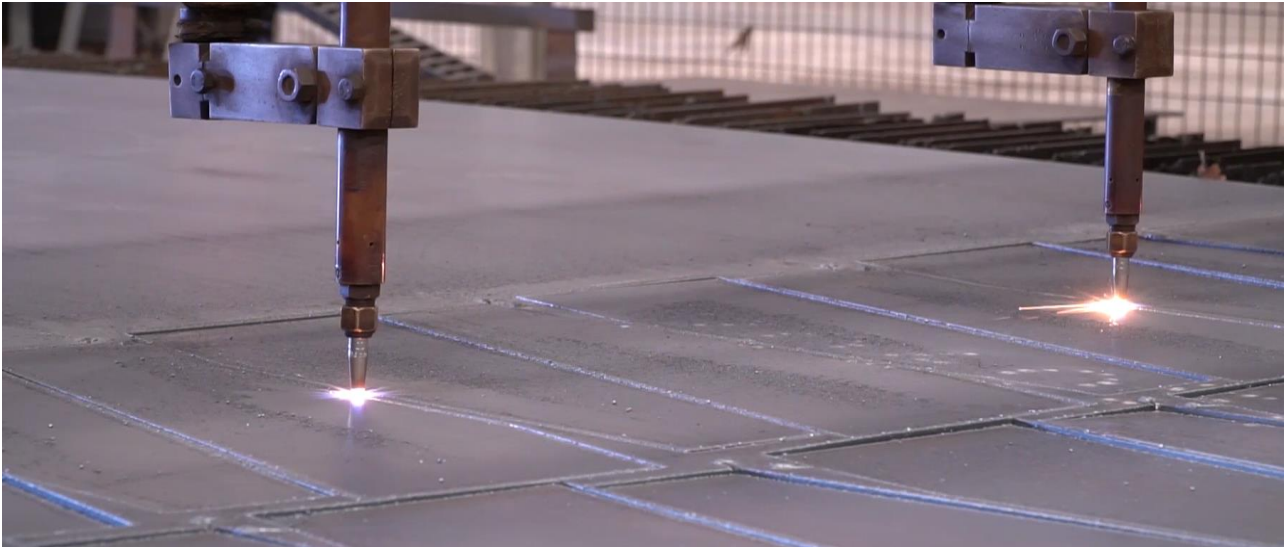
Mission and Vision of SAE Towers

- **Mission**

Provide solutions for the Electric Power Transmission Infrastructure sector, integrating Engineering, Tower Manufacturing, and Construction in the EPC modality, aiming to satisfy our shareholders, clients, suppliers, employees, and other stakeholders, bringing development to the communities where we operate.

- **Vision**

Be a reference in the construction of infrastructure for the Power sector, recognized for management excellence, for delivering innovative solutions with high added value, generating sustainable development.



Core Values and Business Conduct

Business conduct will be consistent with the Core Values, which are below:

- a) **Commitment:** It represents the dedication and responsibility of **SAE Towers** and each employee to fulfill the company's promises, obligations, and deadlines. Commitment to goals and principles, even when facing challenges. It also includes acting with leadership and proactivity when executing the company's policies, objectives, and guidelines in the daily exercise of its responsibilities and acting as a catalyst for the same attitude in its professional environment;
- b) **Teamwork:** It corresponds to cooperation between employees and collaborators to achieve common objectives.
- c) **Integrity:** It is the ability to incorporate and experience values, objectives, and professional ethics through one's own actions and attitudes, being an example in one's surroundings. It means acting with honesty, ethics, and respect. It is adherence to moral principles, of doing the right thing even when no one is watching;
- d) **Transparency:** Attitude to communicate and conduct in an open and honest way, in the development of activities. It includes sharing of relevant information with other employees for a decision-making;
- e) **Innovation:** Constant attitude and willingness to look for and identify opportunities for improvement in products and processes. Proactivity to be up-to-date and informed, and open to bring ideas and processes that make us more efficient into our field. It includes 's the ability to develop, invest and adapt to market changes.



Our Commitment

- **Commitment to our clients**

Our commitment to our clients, within our activities, is firm:

Within our manufacturing expertise, we ensure delivery.

We are dedicated to offering products that meet specific purposes, delivered quickly and at fair prices of towers and hardware for the electrical (including the transmission line construction sector - EPC) and mobile telecommunication sectors, manufacturing of structures for solar panels, galvanization, solutions for the railway and subway sectors, structure tests (load tests on poles, guyed and self-supporting towers), mechanical testing of hardware and accessories, as well as laboratory quality analysis of hardware. Our product development process prioritizes safety and environmental responsibility.

- **Commitment to our business partners**

Our engagement with commercial partners is solid:

We value the importance of sustainable long-term business partnerships to boost our performance and operational efficiency.

We are committed to cultivating solid and lasting ties with our business partners, aiming to reliably meet the demands of our clients.

- **Commitment to our employees**

Our commitment to our employees is consistent, vigorous, and vital:

We are committed to creating a safe and motivating work environment, that promotes people's happiness. We seek to attract and retain highly talented individuals, maximizing their opportunities for success through stimulating challenges, excellent training, and a work environment that promotes a high level of satisfaction - all in an accident-free environment.



- **Commitment to society and the environment**

Our commitment to society and the environment is robust:

On our journey, we recognize the interdependence between people and the environment.

Care with People: We value the life and well-being of the communities where we operate. We promote local development projects, investing in education, health, and infrastructure. Our global conscience guides us to act with empathy and responsibility.

Integrity in Operations: We act ethically and transparently. Our operations are conducted with integrity, respecting laws, regulations, and standards. We seek a balance between progress and environmental preservation.

Environmental Protection: We recognize our responsibility to preserve the planet. We prioritize sustainable practices, minimizing impacts and adopting measures to save natural resources. Environmental safety is an intrinsic part of our mission.

Therefore, we work tirelessly to build a better future, where prosperity and preservation go hand in hand.



Responsibilities

- **General responsibilities**

This Code describes the responsibilities of **SAE Towers** and its employees towards each other, as well as towards clients, partners, investors, business partners, society, and the environment.

We follow international standards, such as the UN Global Compact, the Universal Declaration of Human Rights, the OECD Guidelines for Multinational Enterprises, the ILO Conventions and principles of Corporate Social Responsibility and we maintain ISO 9001, 14001, 45001, ABNT 16775:2020 and ABNT NBR 16775:2020 certifications, as well as we comply with the ABNT NBR 370001:2017 standard and the Laws against bribery and corruption.

- **Who does it apply to?**

This **SAE Towers'** Code of Conduct, together with its other policies, is applicable to all employees, at all hierarchical levels, including operational and administrative employees, outsourced contractors, the CEO, directors, managers, supervisors, counselors, administrators, and partners of **SAE Towers** and its controlled subsidiaries and joint ventures. This Code also applies to partners, suppliers, service providers, subcontractors, law firms, consultants in general, commercial representatives, agents, institutions, as well as any individual or legal entity, who represents or has a relationship with **SAE Towers**.

- **Responsibility for Disclosure and Conformity**

It is the responsibility of all SAE Tower's managers and leaders to ensure that this code is disseminated, understood, and followed by all employees. Management is responsible for daily execution of the code and, if necessary, providing more detailed instructions and training for specific employees and local needs. Conformity assurance is provided and monitored annually and assessed by audit.



- **Responsibilities with clients**

At **SAE Towers**, we understand clients place their trust in us to meet their expectations. Therefore, we assume the following responsibilities:

- **Higher Quality:** We are committed to providing high quality products and services, exceeding our clients' expectations;
- **Security and Environment:** Our products and services are developed with a focus on safety and environmental preservation. We seek a balance between technical excellence and environmental responsibility;
- **Competitive Prices:** We offer fair and competitive prices, ensuring our clients get the best value for their investment.
- **Conformity with Deadlines:** We honor agreed delivery deadlines, ensuring reliability and client satisfaction;
- **Production Goals:** We work tirelessly to achieve the production goals set by our clients.
- **Ethics and Respect:** We respect the ethical standards of our clients in all negotiations and transactions, always seeking to avoid situations of Conflict of Interest;
- **Transparency in Information:** We provide appropriate information to clients and in a timely manner;
- **Confidentiality:** We maintain the confidentiality of client information, protecting their interests and sensitive data;
- **Integrated Management:** We collaborate in the building of a common health, safety, and environmental management system in each operational project;

- **Impact on Local Communities:** We monitor the impact of our activities on local communities, always seeking to reduce negative impacts and maximize positive impacts.
- **Global Standards:** We support our clients in adhering to global industrial standards agreements, such as the EITI (*Extractive Industries Transparency Initiative*), when applicable;

Thus, we reaffirm our commitment to excellence and responsibility, building solid and lasting relationships with our clients and partners.





- **Responsibilities with employees and professional ethics**

At **SAE Towers**, we recognize our employees dedicate a significant portion of their time, knowledge, and professional experience to our company. Therefore, we assume the following responsibilities:

- **Personal Development:** Human Resources Policy that promotes training session and encourages the development of each individual's skills. We invest in the personal and professional growth of our team;
- **Working Conditions:** We offer fair and competitive terms of employment, as well as safe and healthy working conditions. The safety and well-being of our employees are priorities;
- **Equal Opportunities:** We follow an employment policy based on the principles of equal opportunities, preventing any form of discrimination, including sex, gender, age, color, religion, political affiliation, nationality, or disability;
- **Health and Safety: We minimize the risks of health and safety accidents:**
 - Providing adequate technical training for all employees and collaborators;
 - Developing and applying technological and engineering knowledge to improve health and safety in the facilities we operate, design or build;
 - Cooperating with clients, project partners, and businesses partners to improve health and safety performance;
 - Regularly measuring our progress and communicating results;
 - Applying policies against the use of drugs, alcohol and tobacco, promoting a healthy and productive work environment (these policies can be found in the Quality Department, HR, on the **SAE Towers'** intranet and bulletin boards);
- **Ethics and Integrity:** We prevent undesirable conduct, such as intimidation, harassment, and abuse of authority, in accordance with local laws and international conventions, such as the ILO convention;
- **Transparency:** We preserve clear and honest communication;

- **Open Dialogue:** We are open to suggestions, ideas, and criticism. Clear and honest communication is the basis of our relationships;
- **Conflict of Interests:** We avoid conflicts of interest between private activities and the role of employees in the company, especially in relationships with clients, partners, competitors, suppliers, service providers, relatives, public officials, and politicians.
- **Legality and Ethical Solutions:** We do not ask anyone to violate the law. We seek appropriate solutions for ethical issues that may arise in the performance of work;
- **Reporting Channel (“Ethics Channel”):** We have established means for employees, clients, partners, subcontractors, suppliers, and service providers to report suspicions of irregularities (check the guidance in the end of this Code);
- **Relationship with Workers Representatives:** We seek a good relationship with the workers employee representatives;
- **Clear Operational Procedures:** We provide a clear framework of operational procedures to promote efficiency and prevent failures and risks;
- **Privacy and Confidentiality:** We preserve employee privacy and the confidentiality of their employment records;
- **Encouragement for Adherence to the Code:** We create an environment and culture where employees are encouraged to adhere to this Code;
- **Human Rights Standards:** We adopt national and international human rights standards, including the Universal Declaration of Human Rights and the OECD Guidelines for Multinational Enterprises;
- **ILO Fundamental Conventions:** We adopt the fundamental conventions of the International Labor Organization (ILO) on child labor, forced labor, non-discrimination, freedom of association, and collective bargaining, among others;
- **Minimum Age for Hiring:** The minimum age for hiring must not be less than 18 years old, except in the case of the Brazilian Government's Young Apprentice program and internships, in which the hiring of young people is permitted, starting at 15 and 16 years of age, respectively;
- **Forced Labor:** Maintain the prohibition on the use of any form of forced labor;

Thus, we reaffirm our commitment to employees and professional ethics, building a culture of respect, safety, and continuous development.



- **Responsibilities with business partners**

We work at **SAE Towers** to meet the needs of our clients and, consequently, business partners perform an important role in the development of our contractual relationship with the client. Therefore, we have the following responsibilities:

- **Establish Long-Term Sustainable Relationships:** We must seek stability in the relationship, reciprocity, quality, reliability, and long-term sustainable competitiveness.
- **Punctual Payment:** We commit to paying business partners within the agreed deadlines. This demonstrates our respect and commitment to commercial relationships;
- **Selection Based on Market Considerations:** When choosing business partners, we follow generally accepted market considerations. This ensures that our partnerships are strategic and aligned with our objectives;
- **Empowering of Local Suppliers:** We offer local suppliers, at a minimum, a fair opportunity to supply products and services. Additionally, we make efforts to increase their capabilities through advice and assistance in knowledge transfer;
- **Market Prices and Reasonable Demands:** We maintain fair trading practices, paying market prices and making reasonable purchase demands to our partners;
- **Transparency and Trust:** In all our activities, we prioritize openness of information and reliability. This strengthens our ties with business partners;
- **Anti-Corruption Policy:** We do not accept money or gifts (including entertainment) that do not strictly comply with our **Anti-Corruption Policy**;
- **National and International Principles and Standards:** We select business partners who adhere to applicable national and international principles and standards ethical business relationships, as well as the principles established in this Code;
- **Working Conditions of Employees:** We select business partners who focus on the working conditions of their employees, following the conventions of the International Labor Organization (ILO) and local labor legislation.

These responsibilities reflect our commitment to ethical and sustainable partnerships.



- **Responsibility with society/communities**

The physical and social infrastructure necessary to carry out **SAE Towers'** activities depends on society. In this interaction, we assume the following responsibilities:

- **Contribution to Social Well-Being:** We support initiatives that improve social well-being, according to our possibilities and goals;
- **Social, Environmental, and Economic Impact Assessment:** Before starting our operations, we assess the social, environmental, and economic impact in close collaboration with the applicable public local authority. We consider the impact on local communities and human rights;
- **Collaboration with Clients for Local Improvements:** In cooperation with our clients, we assess local needs for social, economic, and environmental improvements. We support local communities, using our skills and capabilities, always respecting local legal and cultural restrictions;
- **Partnership with Non-Governmental Organizations:** We seek to establish positive, collaborative, and constructive relationships with non-governmental organizations, always in compliance with the law;
- **Respect for Human Rights:** To ensure our actions respect the fundamental rights of all people, we are based on the principles of the Universal Declaration of Human Rights;
- **Security:** We warn our asset security personnel not to violate the freedom and safety of others' lives. We take all necessary measures to avoid involvement in or complicity in human rights violations in our interactions with government security forces;
- **Responsible Business:** We do not do business in any countries that may be subject to applicable international or national economic sanctions. The import and export regulations of the countries where we operate are respected. In conducting our business activities, we follow an ethical and legal position, avoiding situations in which this Code cannot be applied;

- **Integrity in Commercial Relations:** We do not offer gifts or money to obtain contracts or commercial advantages. The giving of gifts is only permitted in cases strictly authorized in the **Anti-Corruption Policy**;
- **Transparency and Ethics:** We do not offer or grant (directly or through agents or representatives) money or any other good, value or benefit, to public officials, political parties, or election candidates to obtain or maintain business or advantages of any kind. We recommend reading Annex I of this Code for further instructions;
- **Relations with Foreign Public Officials:** We do not enter into joint ventures, collaborative ventures, or similar relationships that would violate our guidelines for business relationships with foreign public officials. We recommend reading Annex I of this Code for further instructions;
- **Anti-Money Laundering and Combating Terrorism:** We do not accept products derived from criminal or terrorism-related activities. We have adopted measures to assist in combating money laundering, which include reporting suspicious transactions, such as high-value transactions, payments between unknown entities or through excessive intermediaries, and transactions involving high-risk countries;
- **Fair Competition and Respect for Intellectual Property:** We seek fair competition, respecting the intellectual property rights of our competitors and applicable competition laws. We do not engage in bid rigging scheme, price fixing, or other agreements that unfairly harm competition.

These practices are essential for us to maintain our integrity and contribute positively to the society and communities where we operate.





- **Responsibility with the environment**

SAE Towers recognizes its responsibility towards the environment and adopts the following practices:

- **Legal Conformity:** We comply with all applicable environmental provisions and regulations. Furthermore, whenever possible, we strive to go above and beyond what is required.
- **Pollution Prevention and Reduction:** We actively work to prevent and reduce soil, water, and air pollution. We also minimize noise production, waste generation, and the use of hazardous materials.
- **Efficient Resource Management:** We collect and treat waste separately, optimizing the use of water and energy.
- **Environmental Safety:** We seek to reduce the risks of environmental accidents, ensuring the safety of our operations.
- **Preventive Approach:** We support a preventative approach to addressing environmental challenges.
- **Technologic Innovation:** We invest in engineering knowledge and technology to minimize the environmental impact of the facilities we design, build, or operate.
- **Continuous Improvement:** We constantly pursue the improvement our environmental performance.
- **Translation in Action:** We transform our environmental policy into clear practical guidelines and ensure that they are applied in our daily practice.
- **Certified Management Systems:** We implement certified environmental management systems in all operations with a significant environmental impact.

- **Monitoring and Communication:** We regularly measure our performance and communicate our progress, complying with the **SAE Towers'** management system.
- **Collaboration:** We cooperate with clients, business partners, and suppliers to improve environmental performance together.
- **Collective Commitment:** All employees and people working at **SAE Towers'** facilities must contribute to maintaining environmental awareness and motivation.

Our dedication to the environment is fundamental to a sustainable future.





- **Responsibilities with shareholders and investors**

Investors perform the main role in financing **SAE Towers'** activities. As a result, we have the following responsibilities:

- **Ensure the Continuity of the Company:** We must ensure that the company continues to operate sustainably and efficiently.
- **Seek a Competitive Long-Term Returns:** Our objective is to obtain a fair and competitive return on invested capital, considering the inherent risks in our business sector.
- **Disclose Relevant Information in a Timely Manner:** It is essential to communicate important information to quotaholders and investors in a timely and transparent manner.
- **Maintain a Stable Dividend Distribution Policy:** We seek to maintain a consistent policy regarding the distribution of profits to partners.
- **Operate an Effective Risk Management System:** We must identify, evaluate, and manage the risks associated with our operations.
- **Achieve the Highest Standards of Corporate Governance:** We commit to following best governance practices to ensure transparency and accountability.
- **Provide Financial and Non-Financial Information Regularly:** We follow international standards for regularly reporting on our business operations.
- **Refuse Gifts that May Improperly Influence Business Decisions:** We do not accept gifts in cash or any other form (including accommodation) that may affect our impartiality in business decisions, always acting in accordance with our **Anti-Corruption Policy**;
- **Establish Accurate Financial and Accounting Procedures:** We maintain records of transaction and asset disposals in accordance with laws, standards, and best accounting practices to ensure the accuracy and integrity of our financial records.

Respect for Laws, Rules, and Regulations

At **SAE Towers**, our culture is based on respect for laws, rules, and regulations. We not only comply with applicable guidelines, but we also structure and manage our company based on this principle legislative.

Conduct Guidelines

Leaderships Responsibilities:

- Provide adequate and updated procedures for your department, ensuring that everyone is aligned with internal standards.
- Ensure your team understands this Code and follows **SAE Towers'** procedures to avoid violations, execute and complete available training, and be aware of where to seek guidance and how to report suspected violations.
- Ensure compliance with this Code.

Employee Responsibility:

- Adhere to laws and regulations related to their roles and activities. It is not just an obligation, but an essential part of our integrity as a team.

Adherence and Compliance with the Code of Conduct:

- Adhering to the terms of the Code of Conduct is an obligation for all;
- Be aware of the risks associated with your activity and role and know how to stay safe and protected.
- Familiarize yourself with other policies, procedures, rules, and controls relevant to your activity.

Exemplary Behavior and Core Values:

- Demonstrate exemplary behavior, embodying **SAE Towers'** core values;
- Be a role model for your colleagues, clients, and partners.

Communication and Information:

- Stay up to date with news, trends, and information relating to your activity.
- Seek clarification whenever necessary, ensuring you do not remain with doubts.

Training and Organizational Culture:

- Execute the training provided by **SAE Towers**, within the established deadlines.
- Support and strengthen our culture where people feel safe to speak up and adopt ethical behavior as the standard.

Responsibility and Integrity:

- When negotiating on behalf of **SAE Towers**, take the personal initiative to act ethically from the beginning.
- Verify if the suppliers and service providers contracted by **SAE Towers** adhere to and comply with the Code of Conduct.
- Be proactive in identifying opportunities for improvement and communicate with your management whenever necessary.

Transparency and Reporting Violations:

- Do not ignore it; report to your boss and the area manager whenever you notice that an issue or risk is not being addressed or is without leadership.
- Speak up whenever you suspect violations of the Code or any other standard and procedure
- Be proactive when you notice something irregular.
- Ethics should be your core value, guiding you towards fair and responsible choices. When faced with ethical dilemmas, you should not simply ignore them but report them to your direct supervisor so that solutions respecting fundamental values can be explored. Integrity and awareness are our allies in this journey. The Ethics Hotline can also be used to report situations where there is non-compliance with the Code.

Respect the rules is a collective commitment. Together, we build a solid foundation for **SAE Towers'** success.

Remember to always consult the updated version of this Code of Conduct!

Harassment in the Workplace: Understanding Challenges and Prevention Strategies

In this section, we will address workplace harassment, as hostility—whether subtle or explicit—can demoralize employees, reduce creativity, and even lead to legal liability for SAE Towers.

SAE Towers prohibits any form of harassment; therefore, respect and professional ethics are the foundations of your conduct in the performance of your duties.

Combating harassment, in all its forms, in the workplace is an ethical and legal imperative. We aim to maintain a productive, healthy, and inclusive environment, where employees can thrive with a work environment that benefits everyone, bringing happiness to our employees and that provides **SAE Towers'** longstanding success.

Thus, we will present the elements that characterize the different forms of harassment, how it manifests discreetly itself and how it affects society. We will also present the preventative methods **SAE Towers** uses to create a positive work environment and avoid legal issues.

- **What is the definition of MORAL HARASSMENT?**

When the employee, in the course of his/her work activities suffers repeatedly and over a prolonged period, abusive conduct, humiliation, discrimination, or embarrassment from their colleagues, superiors, or subordinates, manifesting itself through behavior of action or omission, words, acts, gestures, or written texts, which may cause damage to the personality, dignity or physical and psychological integrity of that employee, jeopardizing his/her job or degrading the work environment, this is called moral harassment in the workplace.

It is characterized by repeated and long-lasting acts, which have the objective or effect of touch self-esteem, self-determination, career development, or emotional stability of the victim.

It is a form of violence that aims to destabilize the individual emotionally and professionally and can occur through direct actions (accusations, insults, screams, public humiliation) and indirect actions (spreading rumors, isolation, refusal to communicate, gossip, and social exclusion). Such actions may include constant criticism and isolation, as well as public ridicule and veiled threats. Such behaviors harm not only the victim's self-esteem, but also productivity and general well-being in the workplace.

Repetitive and long-lasting humiliation can interfere with the professional's life, compromising the identity, dignity, and emotional and social relationships and causing damage to physical and mental health, thus causing damage to the dignity and integrity of the individual, putting health at risk and harming the work environment.

These behaviors are incompatible with **SAE Towers** and may result in the termination of the provocateur's employment contract.

- **Classification and Types of MORAL HARASSMENT**

In the corporate context (work environment), it can be classified according to its scope:

- **Interpersonal moral harassment:** It occurs in an individual, direct and personal manner, with the aim of harming or eliminating the employee in their relationship with the team;
- **Institutional moral harassment:** It arises when the company itself encourages or tolerates acts of harassment, which is prohibited at **SAE Towers**.

Regarding Types, moral harassment manifests itself in three distinct ways:

- **Vertical moral harassment:** It occurs between people at different hierarchical levels, such as bosses and subordinates. In this type, we may have Superiors who take advantage of their authority to place employees in uncomfortable situations, as a form of punishment for mistakes made, for example. Or it can be characterized by acts carried out by a subordinate or group of subordinates against the boss, through the practice of actions or omissions, the aim is to cause embarrassment to the hierarchical superior due to different interests, such as boycotting a new manager, engaging in frequent indirect speeches in front of colleagues, and even blackmail aimed at a promotion, are examples of this type of moral harassment.
- **Horizontal moral harassment:** It happens between people who belong to the same level of hierarchy. It is instigated by the climate of exaggerated competition between co-workers. The harasser promotes negative leadership by intimidating colleagues in behavior resembling bullying, especially targeting vulnerable victims.
- **Mixed moral harassment:** It consists of a combination of vertical and horizontal moral harassment. The person is harassed by both superiors and co-workers. Generally, the aggression starts with one perpetrator and the others end up following the same pattern of behavior.

It is essential to combat moral harassment in the workplace, to promote a healthy, respectful, and productive environment for all employees and collaborators. **SAE Towers** counts on your contribution.



• **MORAL HARASSMENT situations**

Moral harassment can be manifested in different ways, and it is important to recognize the behaviors that can constitute this practice that is harmful to the work environment at **SAE Towers**. Below are some examples:

- | | |
|--|---|
| <ul style="list-style-type: none"> • Removing Employee Autonomy or Constantly Challenge Their Decisions: When a superior or colleague constantly questions the employee's decisions baselessly, undermining their autonomy and confidence. • Overload the Employee or Remove Usually Delegated Tasks: Assign excess work or remove tasks that normally belonged to the employee, causing a feeling of uselessness and incompetence. • Ignore the Presence of the Person Being Harassed: Addressing only other employees, excluding the harassed person from communications and interactions. • Give Humiliating Tasks: Assigning tasks that humiliate or expose the employee in front of colleagues. • Yelling or Speaking Disrespectfully: Aggressive, disrespectful, or intimidating behavior. • Spreading Rumors or Disclosing Offensive Rumors: Propagating harmful information about the employee. • Disregard Employee's Health Problems: Ignore medical conditions or specific needs. • Criticize the Victim's Private Life: Invade privacy and make negative comments about the employee's personal life. • Assign Derogatory Nicknames: Use offensive or derogatory terms to refer to the person being harassed. • Impose Humiliating Punishments: Create embarrassing situations, such as dances or tasks. | <ul style="list-style-type: none"> • Post Derogatory Messages in Message Groups or on Social Networks: Using online platforms to defame the employee. • Avoid Direct Communication: Contact the victim only via email, tickets, or third parties, avoiding direct contact. • Physically Isolate the Employee: Prevent the harassed person from communicating with other colleagues. • Disregard or Ironize the Victim's Opinions: Do not take employee contributions and opinions seriously. • Remove Positions and Functions without Just Cause: Remove responsibilities or positions without a valid reason, for the pure pleasure of causing harm. • Stipulate disproportionate rules: Impose personalized working conditions and rules that are disproportionate and different from those charged to other professionals, creating a degrading environment. • Delegate Impossible Tasks or Set Incompatible Deadlines: Assign tasks that are impossible to perform or set incompatible deadlines to complete them; • Excessive Surveillance: Monitor the employee in an invasive way. • Limit Access to the Bathroom: Limiting the number of times that the employees can go to the bathroom and monitor the time they spend there. • Issuing Arbitrarily Warnings: Apply punishments without adequate justification. • Instigate Control Between Colleagues: Create distrust and instigate control of one employee by another, creating control outside the context of the hierarchical structure, avoiding solidarity between co-workers. |
|--|---|
- **Discrimination:** Includes any distinction, exclusion, restriction, or preference based on race, ethnicity, color, sex, gender, religion, disability, political opinion, national ancestry, social origin, age, sexual orientation, gender identity and expression, or any other distinction that may affect against the recognition or exercise, under conditions of equality, of fundamental rights and freedoms in the economic, social, cultural, labor, or any field of public life; it covers all forms of discrimination, including denial of reasonable accommodation.

Before reporting these practices to the Ethics Channel, remember that isolated situations may not constitute moral harassment. For the harassment to be characterized, the attacks must occur repeatedly, for an extended period, and with the intention of emotionally harming the victim.

- **What is not characterized as MORAL HARASSMENT?**

It is important to understand what does not constitute moral harassment to avoid doubts, aiming to contribute to a good work environment.

Below are some examples of what does not constitute moral harassment:

- **Work or professional requirements:** Requiring efficiency and goal achievement in carrying out work activities is not moral harassment. All positions and occupations have a certain level of demand, derived from the definition of tasks, objectives and goals to be achieved. Thus, in the day-to-day life of the corporate environment, it is common for there to be demands, criticisms and evaluations regarding the performance and behavior of employees. Therefore, complaints arising from tasks not performed out or carried out with carelessness, lack of interest, inattention, lack of zeal, indifference, sloppiness, in other words, negligence, do not constitute moral harassment.
- **Increased workload:** In certain circumstances, depending on the nature of the activity performed, it is possible to experience periods with greater demand for work tasks. Performing extraordinary services is possible, if within the limits of law and due to service needs. Work overload will only be considered moral harassment if used with the specific intention of disqualifying an individual or as a form of punishment.
- **Use of technological monitoring mechanisms:** In human resources management, companies are progressively adopting technological control tools, such as electronic timekeeping systems. These resources are not interpreted as forms of intimidation, as they are legal and used to monitor the presence, attendance, and punctuality of employees.
- **Unfavorable working conditions:** The physical conditions of the work environment, such as reduced spaces or insufficient lighting, for example, do not constitute moral harassment, unless they are deliberately imposed on the professional with the aim of devaluing him in the eyes of his colleagues.

Therefore, before reporting harassment to the Ethics Channel, check whether it really is a case of harassment. If in doubt, seek assistance through the channels described in this Code or consult the Legal Department.

Recognizing, identifying, and reporting is essential for us to implement preventive strategies and contribute to **SAE Towers** to create a healthy and respectful work environment.

- **What is the definition of SEXUAL HARASSMENT?**

It is Conduct with a **sexual connotation** carried out against someone's will, in verbal, non-verbal, or physical form, manifested by words, gestures, physical contact, or other means, with the effect of disturbing or embarrassing the person, affecting their dignity, or creating an intimidating, hostile, degrading, humiliating, or destabilizing environment.

In **Brazil**, the **Brazilian Penal Code** defines it as a crime, punishable by imprisonment, as provided in Art. 216-A: Embarrassing someone with the intention of obtaining sexual advantage or favor, with the perpetrator taking advantage of their hierarchical superiority or inherent ascendancy in the exercise of employment, position, or function.

Furthermore, in Brazil, the Federal Constitution protects victims of harassment in the following articles:

Article 1, item III and IV, which establish that the Federative Republic of Brazil is based on the dignity of the human person and the social values of labor and free enterprise;

Article 5, item X, determining that all are equal before the law, and the intimacy, private life, honor, and image of individuals are inviolable, with the right to compensation for material or moral damages resulting from their violation.

According to these articles, the practice of harassment in the workplace, the harasser is violating the principle of human dignity, the honor, and the image of the victim.

In **Mexico**, Mexican legislation addresses sexual harassment in various contexts, including the workplace, educational institutions, and society in general. The Federal Penal Code of Mexico defines sexual harassment as a form of gender violence and provides penalties for those who perpetrate it. Laws against sexual harassment may vary in different Mexican states, but in general, penalties are established for conduct that involves coercion, intimidation, or abuse of power to obtain sexual favors. Sexual harassment can be punished by fines, imprisonment, or both, depending on the severity of the case and the specific laws of each state.

Furthermore, in Mexico, there are laws protecting women that specifically address sexual harassment as a form of gender-based violence. Here are some important aspects:

- **Federal Labor Law (*LEY FEDERAL DEL TRABAJO - LFT*):** The LFT prohibits sexual harassment in the workplace. It defines sexual harassment as unwanted conduct of a sexual nature that affects a person's dignity and establishes that sexual harassment constitutes a form of discrimination.
- **General Law on Women's Access to a Violence-Free Life (*Ley General de Acceso de las Mujeres a una Vida Libre de Violencia - LGAMVLV*):** This federal law defines and sanctions several forms of violence against women, including sexual harassment. It provides measures to prevent, care for, sanction, and eradication of violence against women.
- **Penal Code:** The Mexican Penal Code criminalizes several forms of sexual harassment. Depending on the severity of the sexual harassment and your circumstances, it may be considered a crime and punishable by imprisonment.
- **State and Local Laws:** In addition to federal laws, many Mexican states and municipalities have their own laws addressing sexual harassment, often aligned with federal provisions.

In general, Mexican sexual harassment laws aim to protect victims' rights, prevent harassment, and punish perpetrators. Companies and educational institutions are also often required to adopt internal policies against sexual harassment and provide training to their employees on the topic.

In **the United States of America**, sexual harassment is considered a form of illegal discrimination and is prohibited by several federal and state laws. Although not classified as a single federal criminal offense, sexual harassment can constitute violations of civil rights laws, resulting in civil lawsuits, fines, and other penalties. Additionally, in some U.S. states, sexual harassment may be considered a crime under specific state laws. For example, sexual harassment may be characterized as a crime of sexual assault, importuning for sex, or violation of consumer protection laws, depending on the circumstances and severity of the behavior. Here are some of the main federal laws related to sexual harassment in the US:

- **Title VII of the Civil Rights Act of 1964:** This federal law prohibits employment discrimination based on race, color, religion, sex, and national origin. Sexual harassment is considered a form of sex discrimination and therefore is prohibited by Title VII.
- **Age Discrimination in Employment Act (ADEA):** ADEA prohibits employment discrimination based on a person's age, but it can also apply to age-related sexual harassment cases.
- **Gender Educational Rights Act (Title IX):** This federal law prohibits discrimination based on sex in educational institutions that receive federal funding. Sexual harassment, including sexual harassment in schools and universities, is covered by Title IX.
- **Violence Against Women Act (VAWA):** VAWA includes provisions related to sexual harassment and gender-based violence, including prevention measures, assistance to victims, and punishment of perpetrators.

In addition to federal laws, many U.S. states have their own laws that address sexual harassment in the workplace, schools, and other contexts. In general, U.S. sexual harassment laws aim to protect victims' rights, prevent harassment, and punish perpetrators. Companies and educational institutions are often required to adopt internal policies against sexual harassment and provide training to their employees on the topic.

• **What is not characterized as SEXUAL HARASSMENT?**

Compliments without sexual content, flirting, teasing, or trifling, although they constitute inappropriate behavior in the work environment, do not constitute sexual harassment.

• **SEXUAL HARASSMENT situations**

Here we present some specific situations that can be considered sexual harassment:

- | | |
|---|--|
| <ul style="list-style-type: none"> • Unsolicited Communication: Send letters, emails, messages or make phone calls of a sexual nature without consent. • Inappropriate behavior in public: Whistle or make inappropriate sounds with the aim of embarrassing another person. • Non-consensual physical contact: Purposely touch, hug, or kiss someone without permission. • Sexual comments or gestures: Molest with gestures or words with implicit or explicit sexual content. • Jokes of a sexual nature: Embarrass another person with sexual "jokes". • Professional assessment based on physical appearance: Consider physical attributes when professionally evaluating someone. | <ul style="list-style-type: none"> • Stalking and intimidation: Stalk someone physically or virtually with sexual intent. • Sexual proposals in exchange for benefits: Proposals for sexual favors in exchange for benefits. • Violation of intimacy: Exposing or reproduce intimate images without permission or consent. It includes revenge porn, which is the intentional dissemination of sexually explicit images and videos of a former partner without permission. • Invasion of privacy: Violation of intimacy and sexual life, secret monitoring of someone's personal life, hacking into their messages, emails or social networks, espionage, virtual harassment, stalking (pursuing someone physically or virtually with sexual intent, causing discomfort and fear), also includes the others described here |
|---|--|

It is important to respect other people's privacy and boundaries. Report any inappropriate behavior and support those who are victims of breach of privacy and sexual harassment. Do not be silent!

- **SEXUAL HARASSMENT Categories**

Sexual harassment can be divided into two categories:

- **Harassment by Blackmail:** In this case, the acceptance or rejection of a sexual advance is decisive for the harasser to make a favorable or detrimental decision for the victim's work situation.
- **Harassment by Intimidation:** This category covers all conduct that results in a hostile, intimidating or humiliating work environment. These actions may not be directed at a specific person or group of people and may include the display of pornographic material in the workplace.

And be aware that in Brazil, Mexico, and the United States, as well as in most countries where **SAE Towers** does business, sexual harassment is considered a crime, generating penalties, compensation, and quite high defense costs (with lawyers and procedures)!

Therefore, **SAE Towers** maintains a zero-tolerance policy for any harassment (in all its forms).

- **The consequences of HARASSMENT (Moral and Sexual)**

Harassment, whether moral or sexual, affects not only the victims, but also harms the company's culture. Prolonged harassment can cause low motivation, increased stress and anxiety, poor performance, and even the loss of key talent. Furthermore, **SAE Towers'** image and trademark could be harmed, affecting its reputation in the market and with its clients.

Harassment has psychological, physical, social, and professional repercussions for the victim, in addition to harming the work environment, companies, and the Government.

- **Preventive Measures**

SAE Towers has a responsibility to create a safe and healthy work environment. Here are some measures adopted:

- **Code of Conduct:** **SAE Towers** developed and established this Code of Conduct which makes clear its mission, values, commitments, responsibilities, the definition of harassment, its types and examples, what is not harassment, its consequences, the channels to seek help and to record that it is against and does not tolerate this practice within the workplace and that it will adopt the necessary administrative measures to prevent it.
- **Disclosure of the Code of Conduct:** Regularly disseminate this Code of Conduct through Internal Communications, Bulletin Boards, Training, the Intranet, the **SAE Towers'** website, and the Contractual Clauses.
- **Trainings and Lectures:** Conducting of annual and regular Training and Lectures to educate employees on the topics described here, their manifestations and consequences.
- **Ethics Channel (Reporting Channel):** This Code establishes the Ethics Channel for reporting cases of harassment in a safe, confidential and accessible way.

- **Exemplary Leadership:** It requires leaders to set an example, providing mutual respect and open communication, demonstrating that harassment will not be tolerated.
- **Transparent Investigations:** It conducts fair and transparent investigations whenever a report is made, ensuring the truth is revealed and appropriate action is taken. All investigations are submitted for evaluation by an Ethics Committee, so that the cases are assessed, evaluated and the best behavioral practices within the company are adopted and required, as well as the administrative measures relevant to the case being applied.
- **Culture of Diversity and Inclusion:** Promotes a culture that values diversity and inclusion, where all voices are heard and respected, thus reducing the chances of harassment.
- **Achievable goals: SAE Towers** establishes bold, yet achievable and common-sense goals so that its employees can act collaboratively in the company's life, avoiding hostile competition, for the benefit of the community;
- **Constant search for new technologies and work resources:** We always aim to continuously improve the work environment, providing information and resources necessary to perform tasks;
- **Assessment and monitoring of absenteeism:** We constantly evaluate and monitor sudden and unjustified increases in absenteeism (absence from work);
- **Assessment and monitoring of risks in the work environment:** We carry out assessment and monitoring of risks and hazards at work, including psychosocial ones;
- **Fair and respectful treatment:** We ensure administrative and management practices in the organization are applied to all employees equally, with fair and respectful treatment;



General Guidelines applicable to business partner relationships with public officials

Only employees proven to be authorized, in writing, by **SAE Towers** may hire business partners to supply and provide services, after approval by the Board of Directors.

The direct or indirect payment of any asset of value to a business decision maker or public official to secure an undue business advantage is prohibited by this **SAE Towers'** Code of Conduct. Be aware that such payments violate local law.

Violation of these guidelines can have serious effects, such as imprisonment, fines, damages, termination of contracts, loss of revenue and business reputation.

Use of Consultants

Special care must be taken by authorized employees when hiring consultants or commercial representatives on behalf of **SAE Towers**. These employees must:

- **Due Diligence:** Before hiring consultants or commercial representatives, employees must follow the **SAE Towers' Due Diligence Form**. The purpose of this procedure is to identify conflicts, concerns, or suspicions. The form is provided by the **Legal Department**.
- **Consultants' Knowledge:** It is essential to know (or get to know) the consultants and their corporate structures, including shareholders. Furthermore, it is important to identify any links between advisors and public officials or clients.
- **Local Checks:** In appropriate cases (for instance: unknown advisor or suspicious calls), employees should carry out local checks. This may involve consultations with lawyers, internet searches and other sources to verify the reputation and character of the consultant.

- **Avoid Consultants with Bad Reputations:** Employees should avoid hiring consultants with a bad reputation or who may misuse resources.
- **Active Investigation:** It is critical to actively investigate signs of suspicion, such as connections with public officials, previous history, and reputation.
- **SAE Towers' Standard Contract:** The **SAE Towers'** legal department has a standard consulting contract. Contact the legal department if changes to the standard terms and conditions are necessary. This contract contains appropriate provisions to prevent or prohibit corrupt practices.
- **Compensation Based on Good Faith:** The advisor's remuneration must be made for proven services and provided in good faith.
- **Documentation and Archiving:** The originals due diligence forms, checklists, and signed consulting agreements must be sent to the legal department for review and subsequent delivery to the finance and supply departments for archiving.
- **Responsibility of Managers:** All hiring managers must keep complete copies of completed due diligence forms and submitted documents, as well as signed contracts, on file.
- **Report of Improper Activities:** Any improper business activity must be reported to the direct manager or to the Legal Department. It is also possible to use the **SAE Towers' Ethics Channel**
- **Accurate Recording of Financial Transactions:** Do your part to ensure accurate books and records are maintained for financial transactions carried out on behalf of **SAE Towers**.

These guidelines aim to ensure integrity and compliance in relationships with consultants and commercial representatives.





Commercial relations with public officials:

When dealing with national or foreign public officials, including personnel from National and International Public Energy Companies (including local authorities), it is essential to be aware of the applicable laws. Several law aim to combat corruption and ensure ethical business practices. Some of these laws include:

- **FCPA – Foreign Corrupt Practices Act - 1977:** This law prohibits the offering or granting of money or any valuable asset (understood as gifts, presents, entertainment, donations, favors, etc.) to a national or foreign public official to obtain inappropriate advantages. It also establishes accounting rules for maintaining appropriate accounting books and records, penalizing fraud in the books and records of companies, as well as the absence of internal controls that ensure the reliability of transactions.
- **UK Bribery Act - 2010:** Similar to the FCPA, this British law also aims to prevent bribery and corruption in commercial transactions, penalizes (i) bribery of individuals, whether public officials or not; (ii) the individual who accepts bribery; (iii) the individual who performs inadequately in bribery-related activities; and (iv) companies that fail to prevent corrupt practices.
- **OECD Convention on Combating Corruption of Foreign Officials (1960):** This international agreement establishes standards to combat corruption in international transactions.
- **Brazilian Legislation:**
 - **Public Administration Conflict of Interest Law (Law No. 12,813 of 05/16/2013):** Regulates situations in which there is conflict between public and private interests;
 - **Anti-Corruption Law or Clean Company Law (Law No. 12,846 of 08/01/2013):** Administrative and civil liability of legal entities for acts of corruption and other acts harmful to national or foreign public administration;
 - **Criminal Organization Law (Law No. 12,850 of 08/02/2013):** Addresses organized crimes, including corruption;

- **Money Laundering Law (Law No. 9,613 of 03/03/1998):** Defines the crime of laundering or concealing assets, rights, and values, as well as establishing penalties and preventive measures to curb this type of activity;
 - **Administrative Improbability Law (Law no. 8,429 of 06/02/1992):** The provisions of the Administrative Improbability Law also apply to private companies which, even though they are not public agents, induce or contribute to the practice of the act of improbity or benefit from it, either directly or indirectly;
 - **Law on Crimes against the Tax Order:** Defines crimes against the tax, economic order and consumer relations;
 - **Law on Crimes against the National Financial System:** Defines crimes against the National Financial System;
 - **Brazilian Penal Code:** Regarding the integrity of companies, the following stand out:
 - a) crimes committed by private individuals against the public administration of (i) influence peddling (article 332), (ii) active corruption (article 333), (iii) smuggling or improper clearance (article 334), (iv) impediment, disruption, or fraud of competition (article 335); b) crimes committed by a private individual against the foreign public administration of active corruption in (i) international commercial transactions (article 337-B) and (ii) influence peddling in international commercial transactions (337-C).
- **Mexican Legislation:**
 - **General Administrative Responsibility Law (*Ley General de Responsabilidades Administrativas* - 2016):** It presents a coordination mechanism for different entities that work to combat corruption, establishes administrative duties and responsibilities for public officials and private entities, as well as the applicable sanctions and procedures for their application. It covers all public servants and private individuals (individuals and legal entities) who are involved in serious administrative offenses

Guidelines for SAE Towers' Employees:

- **Payments and Gifts:** SAE Towers' employees must refrain from making payments or giving gifts to public officials, as defined in the Anti-Corruption Policy.
- **Joint Ventures with National and International Energy Companies (including public contractors):** Before entering into any new joint venture, including those with public companies, it is necessary to obtain approval from the Directors of SAE Towers.

Remember to consult the **Anti-Corruption Policy** for more detailed information on ethical business practices and legal conformity.

Annex II



Procedure for Suspicion of Irregularity and Ethics Channel

In situations where there are doubts about compliance with the principles or suspected violation of this Code of Conduct, you can choose from the available options:

- **Consult your Department Manager:** If you have any concerns, raise them with your department manager and ask for help.
- **Contact the Employees of the SAE Towers' Departments designated below:**
 - **HR Department:** If necessary, seek help and clarification from the HR department.
 - **Legal Department:** If you prefer, seek help directly from the Legal Department, which is responsible for the Compliance and Corporate Governance area.
- **SAE Towers' Ethics Channel:** If you do not feel comfortable using the resources mentioned above, you can also report to the **SAE Towers' Ethics Channel**.

Please remember that integrity and compliance are fundamental to our organization. Choose the option that best suits your situation and take the necessary measures.

SAE Towers' Ethics Channel

The **SAE Towers'** Ethics Channel is an important resource to promote ethics and compliance, operated by "Contato Seguro", an independent company hired by **SAE Towers** to ensure information security, compliance and ethics.

Find details on how to use it below:

- **Purpose:** The Reporting Channel is available to everyone, including shareholders, investors, Directors, employees, collaborators, suppliers, service providers, business partners, third parties, ultimately, to every company that directly or indirectly has a relationship with **SAE Towers**. It serves to report legitimate concerns and any violations or threats to business ethics, current laws, the Code of Conduct, the Anti-Corruption Policy, as well as other internal policies or procedures that may have been violated.
- **Easy Access:** The **SAE Towers'** Ethics Channel is an easy-to-access communication tool with the options below, where you can register your complaint or suggestion:
 - i. electronically, online, through the website <https://www.saetowers.com/> click on "Corporate Governance" then click on "Ethics Channel" or if you prefer, copy and paste the link below to your browser:
<https://www.contatoseguro.com.br/saetowers>
And just fill out the self-explanatory form specially designed to release information related to the fact to be reported.
 - ii. via Free App on IOS and Android Platforms (Apple Store and Google Play), for access via smartphones and tablets. Search for "Contato Seguro".



- iii. by telephone, toll-free, using the number:
 - Brazil (portuguese): 0800 810 8176,
 - Mexico (spanish): 800 681 5379,
 - US (english): 1 (800) 865-7045.Your concerns and reports will be handled ombudsmen from "Contato Seguro," who will report then report to **SAE Towers**.
- iv. In all of the options above, you can identify yourself or remain anonymous, as legislation allows. It is important to inform that for all accesses, via the website, smartphone application or by telephone, **SAE Towers** will not have access to the IP of the system user's computer nor to the telephone number from which the call originates.

- **Operation:** The **SAE Towers’** Ethics Channel operates 24 hours a day, 7 days a week and 365 days a year, in the following languages: Portuguese, English and Spanish. Additionally, translation services are available to ensure everyone can communicate effectively.
- **Inclusion of Attachments (files):** The Ethics Channel allows you to attach files, such as photos, videos, audios, and texts, as long as they are related to ethical issues linked to the company. Remember to be succinct, but describe when and how the event occurred and, if possible, indicate the place of occurrence.

We are united by ethics, therefore, everyone can contribute to a more transparent and responsible work environment.

- **Guideline 1 - Suspected Irregularity**

Any Employee may also report a “Suspected Irregularity” to the **SAE Towers’** Ethics Channel.

If an Employee decides to use the **SAE Towers’** Ethics Channel, he/she can identify himself/herself and be assured that his/her identity will be protected.

- **Guideline 2 – Independent Company and Channels**

Contato Seguro is an independent company that operates the **SAE Towers’** Ethics Channel which, as presented above, consists of a secure website, a smartphone application, and a toll-free telephone number.

- The Employee can call the free telephone number or access the secure website or the Contato Seguro smartphone application. Contact details can be found in the thread above.
- The Employee can leave his message in his native language (Portuguese, English or Spanish). Contato Seguro will ask the Employee if he wish to keep their message anonymous.
- The Employee will receive a protocol number for their registration so that he can follow up on the case and/or provide further information.

- **Guideline 3 - Investigations**

The Legal Department will conduct the investigation of reports made through the **SAE Towers’** Ethics Channel and will submit it to the Ethics Committee for take the necessary measures.

Subsequently, the employee will receive a response through the Ethics Channel, within 07 working days, based on the decision of the Ethics Committee.

The Employee may receive this response when the **SAE Towers’** Ethics Hotline calls back or when they return to the website and enter their protocol number.

Any exchange of information over the telephone or via the secure website will always be confidential and anonymous (unless the Employee specifies otherwise).



T O W E R S

The “secure website” service will be accessible and will serve as a communication tool for the **SAE Towers’** Ethics Channel in the event that some countries do not have access to the toll-free phone line.

- **Guideline 4 – Data Secrecy and Confidentiality**

The information and data provided in the Suspected Irregularities notice and/or released on the **SAE Towers’** Ethics Channel will be kept completely confidential.

We are committed to protecting the privacy of the reporter and the subject(s) addressed in the report.

- **Guideline 5 - Communication in bad faith**

SAE Towers adopts a strict stance regarding dishonest or bad faith report.

Any employee who submits complaints with defamatory intent will be subject to disciplinary sanctions. This practice is considered a serious violation of our Code of Conduct and the law.

Therefore, it is essential that all employees communicate honestly and transparently. Trust and integrity are essential values for the proper functioning of our organization.

We count on your collaboration to maintain a healthy and ethical work environment. Together, we can build a strong and responsible company.

- **Guideline 6 - The right not to investigate**

SAE Towers reserves the right not to investigate a communication in the following situations:

- When there is insufficient information to conduct an adequate investigation or when it is not possible to obtain more details about the reported fact;
- When it is observed that the communication was made in bad faith or with defamatory intentions

It is important to respect these guidelines to ensure the integrity and effectiveness of the investigation processes. Honesty and transparency are fundamental to maintaining trust in our organization.

- **Guideline 7 - Protection and Rights of the Reporters**

At **SAE Towers**, we ensure that Reporters will not suffer losses for presenting their reports in good faith. We do not tolerate retaliation against those who report in good faith (of suspected irregularities, misconduct, or other risks to the company's business) to assist in the company's development. Allegations of retaliation will also be investigated and may result in the adoption of appropriate disciplinary measures.

Here are the essential points related to the protection and rights of communicators:

- **Identity Protection:** The identity of all Reporters will be kept confidential. However, becoming a Reporter does not automatically ensure immunity if the report is made in bad faith.
- **Exceptions to Protection:**
 - When it is found that the report was made in bad faith.
 - If the report itself constitutes a criminal offense.

It is essential that all employees feel safe when reporting suspected irregularities, misconduct, or other risks to the business. Trust and integrity are values that we cherish in our organization.

- **Guideline 8 – Protection and Rights of the Person under Investigation**

When a person is charged and is under investigation, that person will be notified. In some jurisdictions, the Investigator will be subject to a maximum of three (3) business days to notify the person under investigation. However, this period may be extended in cases where there is a risk of destruction of evidence and/or obstruction of the investigation.

The accused person has the right to appeal against the investigation. During the investigative process, the person under investigation has the right to contact the Investigator to make corrections, present documents, or present appeals.

