



 Integrity
Program

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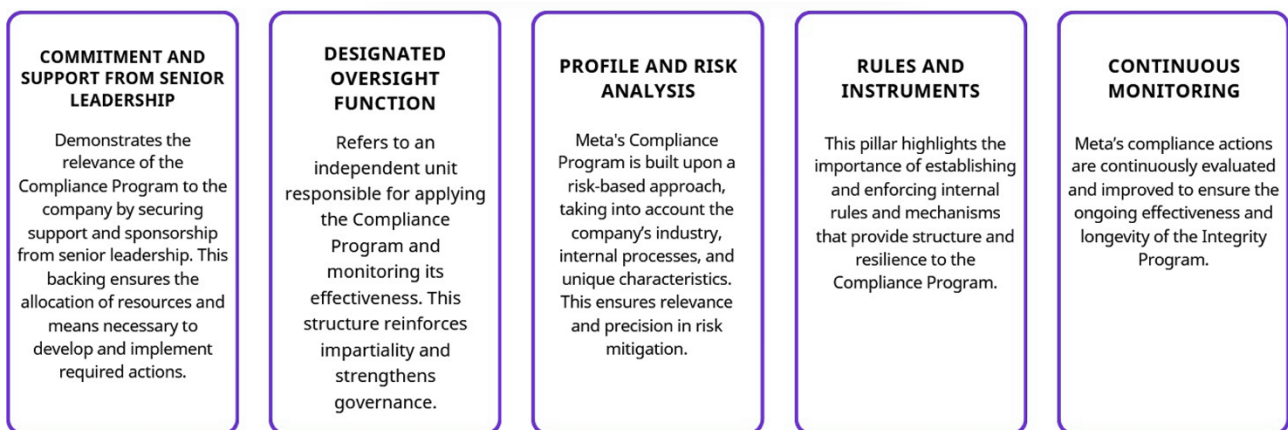
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INTRODUCTION

This policy outlines the guidelines for structuring, implementing, and continuously improving compliance actions at Insi. According to Brazilian Decree 11.129/2022, these actions comprise internal mechanisms and procedures for integrity, auditing, and reporting of irregularities. They are supported by the effective application of the Code of Ethics and Conduct, policies, and internal guidelines with the aim of:

- Preventing, detecting, and correcting misconduct, fraud, irregularities, and illegal acts committed against public administration (domestic or foreign);
- Promoting and maintaining a culture of integrity within the organization.

This policy is based on the following Compliance Program Pillars:



SCOPE

This policy applies to all directors, officers, board members, committee members, employees, third parties, interns, young apprentices, and any individuals or legal entities that currently have or may develop a business relationship with Insi. This includes customers, partners, suppliers, and other stakeholders.

INTEGRITY PROGRAM

Insi's Integrity Program comprises a set of practices developed to ensure compliance and to prevent, detect, and combat corruption, unfair competition, money laundering, fraud, and other unlawful or unethical conduct that goes against the law, the Code of Ethics and Conduct, or internal company regulations.

Commitment and support from senior management to the integrity program

This pillar demonstrates how central the Integrity Program is to Insi. It receives clear support from senior leadership, who allocate the necessary resources—financial, human, and structural—for its effective development and execution.

Leadership plays a key role in:

- Publicly endorsing the Integrity Program and encouraging engagement from all employees and stakeholders;
- Participating in or supporting every stage of implementation;
- Approving and promoting institutional ethical standards and ensuring sufficient resources for execution;
- Setting an ethical example and encouraging employees to do the same;
- Overseeing the effectiveness and continuity of this policy;
- Demanding corrective measures when violations occur, regardless of the violator's position.

Responsible body

Independence, structure, and authority of the internal body responsible for implementing the Integrity Program and monitoring compliance

In order to ensure the proper development of the Integrity and Compliance Program, Insi has a department responsible for developing, monitoring, and supervising the compliance actions and measures to be implemented.

This is achieved by guaranteeing the area and/or those responsible total autonomy, independence, and impartiality, as well as the financial and human resources necessary to perform their activities.

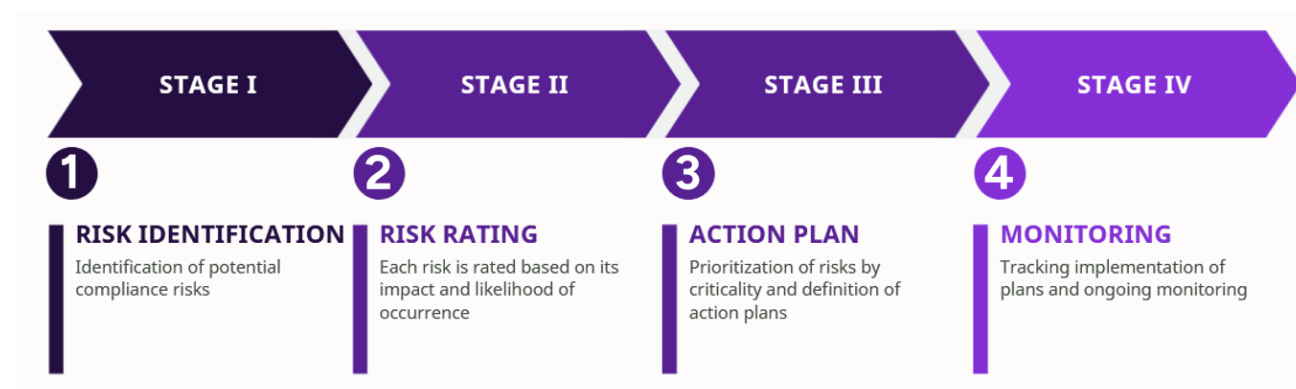
Together with the Compliance area, Insi has a Compliance and Integrity Committee, which is an autonomous deliberative body whose purpose is to guide, advise, and act in the management of professional ethics. It is composed of: Director of People and Performance, the Vice President, the Legal and Compliance Manager, and the Compliance Officer.

Ethics and Integrity Committee
Director of People and Performance Vice President Legal and Compliance Manager Compliance Officer

Risk analysis and profile

Periodic risk analysis to make necessary adjustments to the Integrity Program

Compliance Risk Management is an ongoing process, established, directed, and monitored by senior management, which includes activities to identify, assess, and manage potential events that may affect the legality of the organization.



Insi's Integrity and Compliance program was structured according to the specific characteristics of its business, considering the inherent risks of the market in which it operates, as well as those specific to the company.

For this reason, the company is formally committed to managing compliance risks in order to identify and classify them, defining measures to address them with the aim of reducing the chances of them materializing.

The criteria for classifying compliance risks, defined by the company's Executive Board, are as follows:

Compliance Risk Impact			
Level and Scale		Financial Impact	Reputational Impact
High	4	Financial loss greater than R\$ 2,000,000.00	Catastrophic reputational impact on a global scale and/or major media exposure, resulting in contract losses, terminated commercial relationships, and jeopardized business continuity.
Significant	3	Financial loss between R\$ 800,000.00 and R\$ 2,000,000.00	Negative reputational impact, causing partial loss of credibility and operational damage.
Moderate	2	Financial loss between R\$ 300,000.00 and R\$ 800,000.00	Moderate reputational impact, with limited damage to the business and slight erosion of market position.
Low	1	Financial loss up to R\$ 300,000.00	No significant reputational impact; represents minor business adjustments with no strategic changes.

Risk Probability			
Level and Scale		Financial Impact	Exposure
Likely	4	Expected to occur.	No controls and/or ineffective controls in place to mitigate the risk.
Possible	3	Might occur. If no action is taken in the short term, the risk remains.	Actions or controls exist but are not sufficient to mitigate exposure.
Unlikely	2	Not expected to occur in the short term (12 months).	Some controls exist and mitigate the risk partially, with room for significant improvement.
Remote	1	May occur only under exceptional or unexpected circumstances in the short term (12 months).	Effective controls are in place and mitigate most of the risk.

The Compliance and Integrity Committee has validated and approved Insi's risk classification matrix. The risk management process operates in recurring cycles, with focus placed on the highest-rated risks. Departments responsible for those risks must develop corresponding action plans, which are then monitored by the Compliance team and reported to the Committee.

Risk mitigation may occur at varying levels—enterprise-wide or department-specific—depending on the nature of the exposure.

Rules and instruments

Standards of conduct, Code of Ethics, integrity policies and procedures applicable to all employees and managers

This pillar emphasizes the importance of internal standards to uphold a resilient Integrity Program. Key instruments include: Compliance Risk Mapping (discussed above); the Code of Ethics and Conduct; the Compliance Channel (for reporting violations) and other policies.

Code of Ethics and Conduct:

Insi's Code of Ethics and Conduct is an instrument that formalizes the principles and values that guide the company, both internally and externally. It governs duties and indicates behaviors considered desirable in the workplace.

Insi's Code of Ethics and Conduct applies to senior management, employees,

interns, apprentices, third parties, and anyone acting or providing services on behalf of or for Insi, with the following main objectives:

The Insi Code of Ethics and Conduct addresses topics such as:

- Conflict of Interest;
- Gifts and Presents;
- Donations and Sponsorship;
- Relationships with Public Officials;
- Relationships with Third Parties;
- Reporting channels for misconduct and suspected acts of corruption;
- Communication channels for clarifying questions related to the Code and policies;
- Penalties for non-compliance with the Code of Ethics and Conduct and other Insi Policies.

This document is reviewed periodically to provide guidelines on how the Company should act in the face of current challenges, and its approval is the responsibility of the Compliance and Integrity Committee.

Adherence to the Code is formalized by electronic signature, together with the employment contract.

To disseminate the content of the Code of Ethics and Conduct, reinforce its importance, and ensure compliance with established ethical guidelines, Insi conducts annual mandatory

training on the Code of Ethics and Conduct for all employees. This training aims to promote awareness of ethical conduct, integrity, and compliance, strengthening the culture.

In addition, Compliance Week is held annually, during which employees, through their leaders, reaffirm their commitment to the company's ethical values. During this week, educational activities, lectures, and activities are held to reinforce the importance of ethics in professional relationships.

Beyond the Code of Ethics and Conduct, Insi also maintains the following complementary policies:

- Third Party Relationship Policy;
- Gifts and Presents Policy;
- Government Relations Policy;
- Anti-Corruption and Anti-Bribery Policy;
- Information Security Policy.

All documents are available and can be accessed via the link:

<https://compliance.meta.com.br/en>

Communication and Training on the Integrity Program

Training and awareness campaigns are extremely important and help managers and employees deepen their knowledge of integrity and ethics guidelines, as well as their application to business and process and people management. These initiatives ensure that everyone is able to identify, prevent, and resolve ethical dilemmas, conflicts of interest, and misconduct, in addition to being familiar with the reporting channel.

Communication practices and training consist of:

- **Institutional Communication:** Encompasses awareness campaigns, communications on specific topics related to ethics, and the dissemination of policies and guidelines.
- **Training:** Insi provides a training platform with courses accessible to all employees. Additionally, all employees must complete Compliance Training upon joining the company. This training covers the guidelines set forth in Insi's Code of Ethics and Conduct and provides instruction on how to use the reporting channel.

Complete and accurate accounting records

Insi maintains an internal accounting control system that requires all employees, third parties, or individuals hired for this purpose to create and maintain detailed records securely and accurately, reflecting the company's operations.

Insi follows accounting principles and practices in line with applicable standards to ensure its financial transactions are recorded completely and accurately.

Accordingly, inappropriate, ambiguous, or fraudulent accounting entries—and any other procedures that conceal or misrepresent illegal payments—are strictly prohibited.

Both the creation and intentional acceptance of false records, receipts, or invoices are expressly forbidden and subject to disciplinary actions, including termination of employment. Expenses incurred by employees, third parties, or others on behalf of Insi must be supported by a detailed description of the activity and valid receipts or invoices reflecting the actual amounts spent.

The process for approving financial statements includes evaluation by an Independent Auditor and review by the Board of Directors. The Controllershship, Accounting, and Finance departments are responsible for coordinating the accounting process, preparing balance sheets, and reconciling and validating accounting records.

Internal controls that ensure the prompt preparation and reliability of reports and financial statements of the legal entity

Insi's financial statements are prepared in accordance with legal requirements and enable the company to present its financial position and structure in a clear and organized manner. This includes detailed statements of cash inflows and outflows, investments, and changes in the company's own resources as well as those of third parties.

These statements are disclosed through the following practices:

- Annual publication in a newspaper, ensuring transparency and accuracy;
- Engagement of an external auditor, responsible for certifying compliance with applicable legal provisions, auditing the accounts, and performing standard audit procedures.

Procedures to prevent fraud and illegal acts in bidding processes, in the execution of administrative contracts, or in any interaction with the public sector

Insi's Code of Ethics and Conduct, along with its supporting policies, outlines the expected behavior of all employees, interns, apprentices, service providers, suppliers, and partners in

their interactions with public agencies. The company explicitly repudiates any illegal acts committed against public administration.

Additionally, Insi has a Public Relationship Policy, which establishes the primary rules to be followed in relationships with public officials and representatives at all levels of direct and indirect public administration.

For third parties, Insi's standard contract includes provisions for the immediate termination of the contractual relationship in the event of proven violations related to integrity, ethics, or legal compliance. This measure reinforces Insi's institutional values and ensures that all partners adhere to the company's ethical standards.

Channels for reporting irregularities and mechanisms for protecting whistleblowers acting in good faith

Insi provides a reporting channel where anyone can report conduct that violates or is suspected of violating its Code of Ethics and Conduct, internal rules, or laws. Anonymity is guaranteed to those who wish to remain anonymous, and the identity of the whistleblower is kept confidential and protected.

Reports are investigated impartially, independently, and confidentially, and records of the investigations and decisions taken are kept.

Insi will not tolerate any act of retaliation against whistleblowers acting in good faith. Link to access the Reporting Channel:

<https://compliance.meta.com.br/en>

Disciplinary measures may be taken in situations where conduct or facts are found to be in violation of the integrity rules and/or applicable national and international legislation, with the Compliance Committee being responsible for governing the definition of the disciplinary measures to be applied.

Disciplinary measures must comply with the following guidelines:

- They are applied based on the severity of the conduct or incident;
- They are enforced regardless of the individual's hierarchical position or relationship with Insi, ensuring impartiality and preventing favoritism or bias.

Disciplinary measures may include:

- Verbal warning;
- Written warning;
- Transfer to another position;
- Suspension;
- Dismissal with or without cause, to be determined on a case-by-case basis;
- Immediate termination of contracts and business relationships with suppliers, partners, or clients;
- Adoption of other applicable legal measures, in civil, labor, and/or criminal spheres, as applicable, including, without limitation, the formalization of complaints to the competent authorities and/or the filing of appropriate legal actions.

It should be noted that the severity of disciplinary measures will be applied in accordance with the nature and scope of the proven facts, considering the involvement of the person concerned, as well as the impact of the acts committed in relation to Insi and its values.

Procedures to ensure the prompt interruption of irregularities or violations detected and the timely remediation of damages caused.

To promptly address violations, Insi's contract templates include specific clauses allowing for sanctions and termination in the event of breaches or irregularities.

In cases involving employees, the individual may be temporarily removed from their role during the investigation phase or following the initiation of disciplinary procedures.

Appropriate measures for hiring and, as applicable, supervising third parties, such as suppliers, service providers, intermediaries, and associates.

Insi applies strict due diligence in the hiring and oversight of third parties to mitigate reputational and compliance risks—especially in strategic partnerships or supplier relationships.

These procedures are governed by the Supplier Contracting Policy and the Code of Ethics and Sustainability for Suppliers, and include:

- Reporting of potential conflicts of interest before, during, or after supplier engagement. If confirmed, the case is referred to the Compliance department for evaluation.
- Reporting of any suspicions involving suppliers in illegal activities—such as money laundering, terrorist financing, fraud, corruption, or social/environmental misconduct—must be sent to the Compliance Department or reported via the Whistleblowing Channel.
- All service and supply contracts must be formalized in writing.
- Supplier performance must be monitored and evaluated based on the terms of the contract, including service level agreements (SLAs), quality standards, and other performance indicators.

Mergers, acquisitions, and corporate restructuring

Before any merger, acquisition, or partnership formation, Insi conducts an integrity due diligence review, coordinated by the Legal and Compliance teams. This process evaluates whether the target company, its partners, advisors, or executives have been or are

involved in any allegations or investigations of corruption, criminal behavior, or unethical conduct.

When necessary, the Legal and Compliance teams may engage external experts to support the assessment.

Continuous monitoring

In addition to being responsible for implementing and operating Insi's Integrity and Compliance Program, the Compliance department also continuously monitors its actions in order to assess their effectiveness and make any necessary corrections.

The following are notable examples of continuous monitoring actions:

- Periodic review of internal processes and policies, based on identified risks and market best practices;
- Analysis of Whistleblowing Channel indicators, including volume, types of reports, and response time;
- Participation in external compliance maturity assessment surveys or programs, such as benchmarking and industry diagnostics;
- Monitoring the implementation of action plans in areas with risks, reporting to the Compliance and Integrity Committee;
- Monitoring mandatory training and Compliance Week to ensure employee adherence and engagement;
- Verifying compliance with applicable laws and regulations.



Questions?

Contact: [insi.com](https://www.insicom.com)