



ANTI-CORRUPTION CODE OF CONDUCT

We Are Meta, Lda. (hereinafter “**META**”) considers institutional integrity a fundamental value of its corporate culture and absolutely repudiates any conduct that, directly or indirectly, may be related to acts of corruption and related offenses, in all their forms. **META**’s conduct is guided by high professional and ethical standards, both internally and externally, based on compliance with the law, integrity in business relations, respect for human rights, and social responsibility.

META rejects all unethical, dishonest behaviors, especially fraud, corruption, money laundering, or financing of criminal or terrorist organizations, adopting zero tolerance toward any act or omission that could lead to conflicts of interest, undue favoritism, inducement, or susceptibility, while promoting free competition and market fairness.

To this end, **META** implements a compliance program to prevent, detect, and sanction acts of corruption and related offenses. This program includes: (i) a Risk Prevention Plan for Corruption and Related Offenses (“RPP”); (ii) this Anti-Corruption Code of Conduct; (iii) a training program; and (iv) a whistleblowing channel (collectively, the “**Anti-Corruption Compliance Program**” or “**Programa de Cumprimento Normativo**” in Portuguese).

This Anti-Corruption Code of Conduct (the “Code”) defines principles and behavioral standards to uphold **META**’s commitment to prohibit any form of corruption and related offenses and to follow best practices in this area.

It is part of **META**’s internal policies and regulations and serves as a self-regulation tool and a guiding commitment for managers, employees, and collaborators in their duties and interactions with public and private institutions and citizens.

In compliance with Article 7 of the Portuguese General Regime for Corruption Prevention annexed to Decree-Law No. 109-E/2021 of December 9th, this Code aims to:

- Inform employees, collaborators, clients, public entities, suppliers, and, in general, society about the set of principles, values, and rules that guide **META**’s actions in this matter;
- Reinforce among managers, employees, and other collaborators the values by which it is governed, contributing to a cohesive organizational and individual culture that is reflected both in their mutual relationships and in those established on behalf of **META**;

- Foster growing relationships of trust between managers, employees, collaborators, and suppliers;
- Assure clients, suppliers, and society in general that **META** fulfills its supervisory and control duties by establishing appropriate measures to prevent and reduce the risk of committing corruption-related crimes and that it exercises vigilance and control duties to avoid misconduct that may entail criminal liability;
- Identify the sanctions that may be applied in case of non-compliance with the rules of conduct.

Accordingly, this Code is approved, ensuring META's compliance with the legal practices to which it is subject.

CHAPTER I

Purpose and scope

Article 1

(Purpose)

1. This Code establishes principles and general rules for preventing and prohibiting unlawful acts constituting corruption and related offenses that should be observed in **META**'s activities.
2. Corruption and related offenses are defined as crimes under current legislation, as described in **Annex I**.

Article 2

(Scope)

1. This Code applies to all **META** employees, regardless of role, contract type, or hierarchy, including interns.
2. This Code also applies to service providers and their employees in dealings with **META** (the "service providers").

CHAPTER II

Principles and values

Article 3

(General principles and values of conduct)

1. This Code reflects **META**'s stance on corruption and related offenses and establishes principles aligned with the main applicable international standards, namely the Constitution of the Portuguese Republic, the Universal Declaration of Human Rights, and the fundamental Conventions of the International Labour Organization.
2. **META**'s employees and service providers must guide their conduct by the values of Independence, Legality, Integrity and Rigor.

Article 4 *(Independence)*

1. To uphold the principle of independence, **META's** employees and service providers must:
- a) Act impartially and objectively;
 - b) Prevent potential conflicts of interest that may affect or could affect their impartiality and objectivity;
 - c) Minimize situations that facilitate internal or external influences or pressures that may condition the performance of their duties, particularly those arising from family or friendship relationships, political affiliations, associations, or religious beliefs.
2. Any request or receipt of instructions from any entity, organization, or person outside **META** must take into account the preservation of independence.
3. Respect for the principle of independence is incompatible with requesting or accepting any benefits, rewards, remuneration, or gifts that exceed a merely symbolic value and that, in any way, are related to the functions performed by the recipients of this Code within **META**.

Article 5 *(Legality)*

To uphold the principle of legality, **META's** employees and service providers must:

- a) Act in strict compliance with the constitutional and legal framework in force;
- b) Base their professional performance on legal and objective criteria.

Article 6 *(Integrity)*

To uphold the principle of integrity, **META's** employees and service providers must:

- a) Act in all circumstances with honesty, loyalty and good faith;
- b) Treat all individuals they interact with respectfully and courteously;
- c) Refrain from any conduct or practices of discrimination and harassment of any kind;
- d) Adopt professional behavior and personal conduct compatible with their roles and that do not jeopardize **META's** image and reputation.

Article 7 *(Rigor)*

To uphold the value of rigor, **META's** employees and service providers must:

- a) Perform their duties diligently, promptly and with technical adequacy, following best practices and high-quality standards;

- b) Organize their tasks and activities with the technical autonomy appropriate with their role;
- c) Respect and safeguard **META**'s image and reputation.

CHAPTER III

Duties

Article 8

(Conflicts of interest)

1. **META**'s employees and service providers must refrain from any action or omission, carried out directly or through an intermediary, that:
 - a) Could objectively be interpreted as aiming to improperly benefit a third party, whether an individual or a legal entity;
 - b) Creates situations or behaviors that could reasonably cast doubt on independence in performing their duties and on the impartiality of their conduct, or that could compromise **META**'s image or reputation.
2. For the purposes of the previous paragraph, **META**'s employees and service providers must not, in particular:
 - a) Use their position at **META** to obtain any type of advantage for themselves or third parties from other public or private entities;
 - b) Accept offers or benefits outside the cases provided for in Article 9.
3. Without prejudice to the following article, **META**'s employees and service providers must identify and renounce any situations of potential conflict of interest in which there is, or may arise, a private or personal interest that could directly or indirectly influence, compromise, or appear to influence their impartiality, objectivity, and professional competence.
4. A potential conflict of interest is deemed to exist whenever, in the course of their activity, **META**'s employees or service providers are called upon to intervene in processes or make decisions that involve, directly or indirectly:
 - a) Organizations with which they collaborate or have collaborated;
 - b) Persons to whom they are or have been connected by family ties, affinity, or friendship;
 - c) Entities or persons with whom they have political, associative, religious, or other relationships.
5. Any **META** employee or service provider who faces an actual or potential conflict of interest, even if supervening, must immediately inform their direct superior and simultaneously declare themselves unable to perform the duties or carry out the work for which they were designated.
6. After the communication referred to in the previous paragraph, **META** must take the necessary measures to prevent, resolve, or eliminate the conflict in question.

7. In case of doubt regarding the application of this article, **META's** employees and service providers must contact **META's** Legal Department.

Article 9

(Gifts and Other Benefits)

1. **META's** employees and service providers may not offer, request, receive, or accept, for themselves or for third parties, any benefits, gifts, gratuities, rewards, presents, or offers, including material goods, services, travel, accommodation, or meals, arising from or related to the functions performed.
2. **META's** employees and service providers must also refrain from accepting, under any circumstances, invitations from individuals or public and private entities, national or foreign, for attendance at social, institutional, or cultural events, hospitality, or other similar benefits that may compromise impartiality and integrity in the performance of their duties.
3. Exceptions to the above include cases where:
 - a) The value of the offer is merely symbolic or less than €50 (fifty euros);
 - b) The offer represents socially appropriate conduct and conforms to customs, provided it is not in cash and falls within the limit stated above;
 - c) Invitations or similar benefits relate to participation in official ceremonies, conferences, congresses, seminars, fairs, sector meetings, or similar events, provided all the following conditions are met:
 - i. Participation is consistent with customs and practices;
 - ii. Participation is compatible with the relevance of representation inherent to the position;
 - iii. **META** has an interest in the presence, or the employee/service provider is invited in that capacity, ensuring representation of the organization.
4. Without prejudice to the above, the offer or invitation may only be accepted if all the following requirements are met:
 - a) It is made publicly and transparently;
 - b) It is not imposed or suggested by the recipient;
 - c) It has a legitimate and verifiable purpose;
 - d) It is appropriate to the circumstances and occasion;
 - e) It is not offered in cash;
 - f) It is not offered repeatedly to the same recipient (i.e., more than once within six months);
 - g) It is not offered to employees or service providers involved in contract negotiation or renewal processes with the offering parties.

5. **META's** employees or service providers involved in contract negotiation or renewal processes may not, under any circumstances, accept offers or invitations from the entities or individuals involved during the negotiation period.
6. **META's** employees or service providers who receive offers or invitations under the circumstances described in paragraphs 3 and 4 must declare the receipt to their immediate superior within three business days.
7. In case of doubt regarding the application of this article, **META's** employees and service providers must contact **META's** Legal Department.

Article 10

(Relations with Public Officials, Agents or Politically Exposed Persons)

META's employees and service providers may not request, accept, give or promise to public officials, agents, holders of public office, or politically exposed persons any payments, invitations, favors, advantages or courtesies in the performance of their duties, as well as any advantages intended to induce the practice or omission of any act or any that are not lawfully due.

Article 11

(Relations with Contracting Entities and Other Entities)

1. **META's** employees and service providers perform their duties in full alignment with **META's** objectives, respecting its values and positions in all situations, and must ensure good relations in their interactions with third parties, always acting diligently, courteously, and cooperatively, safeguarding integrity, credibility, and trust in the work carried out.
2. During procedures for the formation or renewal of contracts, **META's** employees and service providers must adopt positions of strict impartiality and defend **META's** interests.
3. **META's** employees and service providers must refrain from engaging with clients, suppliers or intermediaries who do not guarantee strict compliance with applicable legal standards or who, when necessary, fail to ensure the adoption of an adequate compliance program.
4. Whenever, in dealings with any entities, there is a suspicion of unlawful acts constituting corruption or related offenses, **META's** employees and service providers must immediately report them to their immediate superior or **META's** Legal Department.

Article 12

(Reporting)

1. All **META** employees and service providers who have knowledge or a well-founded suspicion of situations that may constitute violations of this Code or the commission of acts of corruption and related offenses must immediately report such situations to **META's** Legal Department.

2. Anyone who, in good faith, reports situations that may constitute violations of this Code or the commission of acts of corruption and related offenses shall not be subject to retaliation, reprimand, or any unfavorable or discriminatory acts by **META** or any of its employees or service providers.

CHAPTER IV *Non-compliance*

Article 13 *(Non-compliance)*

1. Failure to comply with the rules set out in this Code by **META**'s employees or service providers is considered a serious offense and will result in the initiation of disciplinary proceedings and the application of one of the following disciplinary sanctions:

- a) Unrecorded reprimand;
- b) Recorded reprimand;
- c) Monetary penalty;
- d) Loss of vacation days;
- e) Suspension from work with loss of pay and seniority;
- f) Dismissal without compensation or indemnity;
- g) Termination of the service contract.

2. Without prejudice to the disciplinary sanctions mentioned above, the commission of acts of corruption and related offenses may lead to civil and criminal liability of the offenders for crimes and infractions established by law.

3. **META** must report to the competent authorities all situations that may constitute acts of corruption and related offenses.

CHAPTER V *Responsibility for the Implementation of this Code*

Article 14 *(Leadership)*

All levels of leadership assume responsibility for setting an example in applying the values and ethical principles contained in this Code.

Article 15 *(Employees and Service Providers)*

META's employees and service providers commit to the values, principles, and behaviors set out in this Code and incorporate them into their daily work and

interactions with colleagues, superiors, subordinates, clients, suppliers, and all third parties.

Article 16

(Training)

META will ensure the implementation of an internal training program on the content of this Code for all its employees and service providers, aiming to provide knowledge and understanding of all rules and procedures related to the prevention of corruption and related offenses.

CHAPTER VI

Final provisions

Article 17

(Reviews and updates)

1. This Code will be reviewed every three years.
2. Without prejudice to the preceding paragraph, this Code may be updated whenever new issues arise or different approaches to existing topics are needed, or whenever changes occur in the organizational or corporate structure that justify its revision.

Article 18

(Interpretation)

This Code has been written in Portuguese and English languages and, in case of any inconsistency between both versions, the provisions of the Portuguese version shall prevail.

Article 19

(Approval, publication and entry into force)

1. This Code is approved and enters into force on December 15th 2025.
2. After approval and entry into force, this Code will be published on **META's** intranet and website.

ANNEX I

Legal Framework for Corruption and Related Offenses

LEGAL TYPE	DESCRIPTION & PENALTIES	LEGAL REFERENCES
Active Corruption	<ul style="list-style-type: none"> Whoever, by themselves or through another person, with their consent or ratification, gives or promises to a public official, or to a third party indicated by or with the knowledge of that official, a pecuniary or non-pecuniary advantage, for the performance or omission of an act in the exercise of their duties, even if the act or omission does not imply a breach of official duties. Punishable by imprisonment for up to 5 years or a fine of up to 360 days (€1,800 – €180,000) in the case of natural persons. A legal entity may be sentenced to pay a fine of up to 600 days, ranging from €60,000 to €6,000,000. 	Portuguese Penal Code, Article 374
Passive Corruption	<ul style="list-style-type: none"> A public official who, by themselves or through another person, with their consent or ratification, requests or accepts, for themselves or for a third party, a pecuniary or non-pecuniary advantage, or its promise, for the performance or omission of any act contrary to the duties of the position, even if prior to such request or acceptance. Punishable by imprisonment from 1 to 8 years. 	Portuguese Penal Code, Article 373
Undue Receipt of Advantage	<ul style="list-style-type: none"> Whoever, in the exercise of their duties or because of them, by themselves or through another person, with their consent or ratification, requests or accepts, for themselves or for a third party, a pecuniary or non-pecuniary advantage that is not lawfully due. Punishable by imprisonment for up to 5 years or a fine of up to 600 days (€3,000 – €300,000). A legal entity may be sentenced to pay a fine of up to 360 days, ranging from €36,000 to €3,600,000. 	Portuguese Penal Code, Article 372
Undue Offer of Advantage	<ul style="list-style-type: none"> Anyone who, by themselves or through another person, with their consent or ratification, gives or promises to an official, or to a third party indicated by or known to that official, a pecuniary or non-pecuniary advantage that is not due to them, in the exercise of their duties. 	Portuguese Penal Code, Article 372

	<ul style="list-style-type: none"> • Punishable by imprisonment for up to 5 years or a fine of up to 360 days (€1,800 – €180,000) in the case of natural persons. • A legal entity may be sentenced to pay a fine of up to 360 days, ranging from €36,000 to €3,600,000. 	
Active corruption with detriment of International Trade	<ul style="list-style-type: none"> • Whoever, by themselves or through another person, with their consent or ratification, requests or accepts, for themselves or for a third party, a pecuniary or non-pecuniary advantage, or its promise, without lawful entitlement, for any act or omission that constitutes a violation of their functional duties. • Punishable by imprisonment for up to 8 years or a fine of up to 600 days (€3,000 – €300,000) in the case of natural persons. • A legal entity may be sentenced to pay a fine of up to 960 days (€96,000 – €9,600,000). 	Law no. 20/2008 of April 21 st Article 7
Passive corruption in the private sector	<ul style="list-style-type: none"> • Anyone who, by themselves or with their consent or ratification, through another person, requests or accepts, for themselves or for a third party, an undue pecuniary or non-pecuniary advantage, or its promise, for any act or omission that constitutes a breach of their official duties. • Punishable by imprisonment for up to 8 years or a fine of up to 600 days (€3,000 – €300,000) in the case of natural persons. • A legal entity may be sentenced to pay a fine of up to 960 days (€96,000 – €9,600,000). 	Law no. 20/2008, of April 21 st Article 8
Active corruption in the private sector	<ul style="list-style-type: none"> • Anyone who, by themselves or with their consent or ratification, through another person, gives or promises to a private sector worker, or to a third party with that worker's knowledge, an undue pecuniary or non-pecuniary advantage, for performing an act or omission that constitutes a breach of their functional duties. • Punishable by imprisonment for up to 5 years or a fine of up to 600 days (€3,000 – €300,000) in the case of natural persons. • A legal entity may be sentenced to pay a fine of up to 600 days (€60,000 – €6,000,000). 	Law no. 20/2008, of April 21 st Article 9

Influence peddling	<ul style="list-style-type: none"> Anyone who, by themselves or through another person, with their consent or ratification, requests or accepts, for themselves or for a third party, a pecuniary or non-pecuniary advantage, or its promise, to abuse their real or supposed influence with any public entity; or anyone who, by themselves or through another person, with their consent or ratification, gives or promises a pecuniary or non-pecuniary advantage to the persons referred to above. Punishable by imprisonment for up to 5 years or a fine of up to 240 days (€1,200 – €120,000) in the case of natural persons. A legal entity may be sentenced to pay a fine of up to 600 days (€60,000 – €6,000,000). 	Portuguese Penal Code Article 335
Money Laundering	<ul style="list-style-type: none"> Anyone who converts, transfers, assists, or facilitates any operation of conversion or transfer of advantages obtained, for themselves or for a third party, directly or indirectly, with the purpose of concealing their illicit origin or avoiding criminal prosecution for the crime(s) committed. Punishable by imprisonment for up to 16 years in the case of individuals. A legal entity may be sentenced to pay a fine of up to 1,920 days (€192,000 – €19,200,000). 	Portuguese Penal Code Article 368
Fraud in obtaining subsidies or grants	<ul style="list-style-type: none"> Anyone who obtains a subsidy or grant by: a) Providing the authorities or competent entities with inaccurate or incomplete information about themselves or third parties regarding facts important for granting the subsidy or grant; b) Omitting information about facts important for its granting; c) Using a document justifying the right to the subsidy or grant, or facts important for its granting, obtained through inaccurate or incomplete information. Punishable by imprisonment from 1 to 8 years in the case of individuals. A legal entity may be sentenced to pay a fine of up to 960 days (€96,000 – €9,600,000) or the penalty of dissolution. 	Decree-Law no. 28/84, of January 20 th Article 36
Fraud in obtaining credit	<ul style="list-style-type: none"> Anyone who, when submitting a proposal for granting, maintaining, or modifying the conditions of a credit intended for an establishment or company: a) Provides inaccurate or incomplete written information intended to support the request or important for the decision on the application; b) Uses documents relating to the economic 	Decree-Law no. 28/84, of January 20 th Article 38

	<p>situation that are inaccurate or incomplete, namely balance sheets, profit and loss accounts, general descriptions of assets, or expert reports; c) Conceals deteriorations in the economic situation that have occurred since the situation described at the time of the credit application and that are important for the decision on the application.</p> <ul style="list-style-type: none"> • Punishable by imprisonment for up to 5 years or a fine of up to 200 days (€1,000 – €100,000) in the case of individuals. • A legal entity may be sentenced to pay a fine of up to 600 days (€60,000 – €6,000,000) or the penalty of dissolution. 	
Misappropriation of subsidy, grant or subsidized credit	<ul style="list-style-type: none"> • Anyone who uses benefits obtained as a grant, subsidy, or subsidized credit for purposes other than those legally intended or provided for in the credit line determined by the legally competent authority. • Punishable by imprisonment for up to 6 years or a fine of up to 200 days (€1,000 – €100,000) in the case of individuals. • A legal entity may be sentenced to pay a fine of up to 720 days (€72,000 – €7,200,000) or to dissolution. 	<p>Decree-Law no. 28/84, of January 20th Article 37</p>