



Code of Conduct & Company Ethics

Sampson Property guidelines - Law n.o 93/2021 de 20 of december



1. MESSAGE FROM THE MANAGEMENT

Sampson Property - Sociedade de Mediação Imobiliária Lda (“Company”) is active in the Portuguese real estate market and mediates in accordance with the applicable legislation, and aims to value clients, employees, partners and service providers.

The goal is to build solid and long-term relationships and our culture is based on work, ethics and transparency.

In this context, we present our Code of Conduct, which seeks to address in an objective, clear and simple manner the principles and values that guide our actions and how we relate to our clients, employees, service providers, partners, regulatory agencies and society.

In case of doubt, do not hesitate to contact the Company's management if you notice an act that does not comply with any policy or value here described. These contacts will be confidential, thus protecting the whistleblower who acts in good faith in promoting best practices. The Company does not tolerate any kind of threat or retaliation.

Conquering and maintaining a good reputation in the market is a difficult, long-term task, however, losing it could be instantaneous. That's why it is a priority to protect the company's image through all our everyday actions.

We count on everyone's commitment to the daily exercise of our Code of Conduct, showing commitment to ethics and integrity.

Kindly,

The management

2. OBJECTIVE AND SCOPE

The Company's Code of Conduct ("Code") aims to describe the principles that govern business and activities, establishing the rules of conduct that must be followed by team members.

The guidance in this Code is not exhaustive. Therefore, it should be understood as a conduct guide for any situation that, even if not foreseen here, may affect the Company's business, interests, image or reputation. The document will be published in Portuguese and English in order to universalize knowledge about our practices.

The implementation, enforcement and monitoring of compliance with this Code are the responsibility of the Company's Management. The action seeks to promote the dissemination and consolidation of an ethical culture, as well as to prevent and timely detect any conduct that may represent a violation of this Code, the other Company policies and/or the laws and regulations in force applicable to its activities, such as, for example, the Money Laundering Laws.

3. VISION

To be a dynamic, solid Company, oriented towards quality and process detail, consistently providing the best possible service, respecting and responding to the needs of the legislation in force, maintaining a responsible posture in social and environmental terms.

4. MISSION

Promoting quality real estate services, knowledge about real estate and respect for the client, to achieve the happiness of all parties involved. Develop the activity with a positive social and environmental presence in the community and in the world.

5. VALUES

The Company undertakes to conduct its activity with the following principles:

- Integrity and absolute transparency in conducting business.
- Unity and respect in relationships with clients, partners and service providers.
- Efficiency in planning and execution processes.
- Initiative and pro-activity in all situations, product quality, services and commitment to the client.

6. EXPECTED CONDUCT

These are the behaviours expected of all team members, service providers and partners. The Company understands and will seek that they act ethically and with integrity, guided by their values, listening and considering new ideas, opinions, questions and positive discussions that aim at improvements in processes and service.

- Valuing People: the Company believes that people are fundamental to success, therefore it encourages their development. Management uses meritocracy to promote the professional development of the Team. Decisions regarding the career of Employees that are based solely on personal relationships will not be accepted.
- Diversity: any form of discrimination related to belief, politics, or related in any way to gender, sexual orientation, ethnicity, or any other individual differentiation factors is not allowed.

- **Transparency in relations:** the Company considers transparency, with all those involved in its daily activity and all the public with which it interacts, a fundamental pillar for building an environment of trust and mutual responsibility.
- **Moral or Sexual Harassment:** any type of moral and/or sexual harassment, or any other offensive or embarrassing conduct that causes moral damage to anyone, in any way, is not tolerated.
- **Child Labor:** the Company bases its principles of conduct on the Universal Declaration of Human Rights of the United Nations (UN) and on the Child and Adolescent Statute, not allowing the use of child labor.
- **Alcoholic Beverage and Illicit Drugs:** it is not allowed to consume or be under the influence of alcoholic beverages and/or illicit drugs during the working day. Smoking is not permitted on company premises.
- **Integrity:** in any environment, on behalf of the Company, the conduct must be compatible with its values, honouring the principles expressed herein.
- **Company Assets:** all members of the Team are responsible for ensuring that the Company's assets are preserved. No one is allowed to appropriate Company resources and use them for their own benefit.
- **Preservation of Information:** all Team members must take care and protect the information in the Company's database so that there is no access by unauthorised persons. The use of data for personal matters is not permitted. The redemption, exchange, storage or use of obscene, pornographic, violent, discriminatory, racist, misogynistic, homophobic, defamatory content that disrespects any individual or entity is prohibited. Examples of information that must be preserved are: documents, plans, projects, models, flowcharts, sketches, photographs, computer programs, research and ideas presented orally.

7. RELATIONSHIP WITH CLIENTS

Information about the Company's products and services must be clear and truthful. Information about marketed products, safety, health and environment requirements will be respected and informed to clients.

Our client's information must be protected, ensuring that they are shared only with people involved in the process and/or duly authorised.

8. RELATIONSHIPS WITH SERVICE PROVIDERS AND PARTNERS

The Company's business must be guided by respect/compliance with all legislation that regulates the activity of real estate, the Company's Values and this Code, and it is up to everyone to ensure compliance.

The processes for selecting and contracting Service Providers and Partners by the Company must be guided by strictly technical, reputational and financial criteria, and conducted in accordance with applicable laws and regulations. All Service Providers and Partners of the Company must undergo an integrity assessment process prior to being hired.

Contracts entered into with Service Providers and Partners must be formalised in writing and contain anti-corruption clauses that are in accordance with the provisions of this Code and the anti-corruption laws.

The Company's Service Providers shall current in a manner consistent with the principles of this Code. In order to be accepted as a service provider to the Company, the contractor must be responsible for the practices established in the Clause "On anti-corruption declarations and guarantees" contained in the "Partnership Agreement", a standard document specified by the Company.

Furthermore, it is the responsibility of each Partner and/or Service Providers to ensure full compliance with the content of this Code, so that the conduct expressly prohibited herein is respected.

9. RELATIONSHIP WITH ASSOCIATIONS AND OFFICIAL ENTITIES

The Company respects and recognises the role that Class Associations and Entities represent for its business. Negotiations and dialogue with these partners must only be carried out by formally authorised individuals.

10. INTERACTIONS WITH PUBLIC OFFICIALS

The Company expects all Team members, Service Providers and Partners to interact and communicate with Public Officials and government entities in an ethical, cordial, absolutely transparent manner and in compliance with applicable law.

It is recommended that all meetings or hearings with Public Officials be previously requested or organised in a formal manner and in writing, as well as that they be held in a public office, during the body's regular working hours, with records of the topics addressed and decisions taken. In addition, whenever possible, such meetings must be attended by at least two members of the Company.

Likewise, inspections, official visits or inspections carried out by Public Officials on the Company's premises must take place in the presence of at least two members of the team.

11. RELATIONSHIP WITH THE ADVERTISING MARKET

The Company's institutional advertising must be adequate to its positioning and follow the guidelines of the Institutional Marketing area.

The Company condemns misleading advertising. The Company's product marketing initiatives are characterised by respect for legislation, ethics and local reference standards.

12. PROTECTION OF COMPANY CONFIDENTIALITY AND ASSETS

All Collaborators, Service Providers and Partners of the Company must keep confidential and protect confidential and privileged information related to the Company that may come to their knowledge during the exercise of their activities.

The obligation to protect confidential information also extends to the protection of any strategic or sensitive information about the Company's business that may impact its activity.

Employees, Service Providers and Partners' duty of secrecy will continue even after the contractual or employment relationship with the Company ends.

The disclosure of confidential and privileged information to any media, service providers, bodies, entities, competitors, partners, former employees and other third parties is prohibited, as well as the use of this information for any other purpose than the due fulfilment of their functions in the Company.

The Company responds with transparency of the facts to inquiries from the press, financial institutions and authorities, always safeguarding its commercial interests and the institutional disclosure of products and services, as well as the clarification of its actions with the market in which it operates. Any contact with the press or other media can only be done with the express authorisation of the Company's Management.

All Team members are responsible for protecting all Company equipment, facilities and other assets.

The Company's assets must be used exclusively for the proper fulfilment of the Employees' activities and other purposes approved by the Company. Accordingly, they

must not be used for personal use or in any way improper or illegal. No asset may be removed, disposed of or destroyed without the prior authorisation of the Company's Management.

13. POLITICAL PARTICIPATION

It is prohibited for any member of the Team to make any contribution of value, goods or services to campaigns or political causes on behalf of the Company.

The Company respects an individual Employee's right to become involved in civic affairs and to participate in the political process. However, such participation must take place in your free time and at your expense. In this situation, the Employee must make it clear that the manifestations are his, and not the Company's.

14. CONFLICT OF INTEREST

A situation of conflict of interest arises when there is the possibility of conflict between the personal interests of Employees and the interests of the Company.

Thus, all Employees must conduct their activities in a way that defends the best interests of the Company.

It is the duty of Collaborators not to use their relationship with the Company in order to privilege other businesses, people, or even, obtain advantages for themselves or for people related to them. Collaborators are prohibited from engaging in any parallel activity that conflicts with the Company's business and interests.

Any situation that represents a conflict of interest, even if potential, must be immediately communicated to Management.

15. GIFTS OR ENTERTAINMENT

The Company prohibits its Collaborators, on their behalf or on behalf of third parties related to them, to accept, offer or request gifts, prizes, travels, or any type of hospitality and/or entertainment to Public Officials or third parties in the private sector, with the aim of influencing any decision, action or omission that may be configured as an undue advantage.

A non-monetary gift given or received from a third party (for example, a Client, Service Provider or Public Official) is allowed if it meets one of the conditions listed below:

- Not prohibited by local law.
- Small souvenirs and corporate gifts containing the Company's logo/brand, which have no market value, such as, for example, mugs, pens, notebooks, among others.
- Gifts offered on commemorative dates of low value, such as, for example, flowers, books, drinks and food baskets.
- The value of the gift to be given or received must not exceed the values established annually by the Company's institutional marketing area.
- Under no circumstances should gifts, gifts or entertainment be received as “exchange currency” to influence and/or reward decisions that seek any benefit to the Company.
- Also, under no circumstances should the Contributor offer privileges, money or other similar types of payment in carrying out commercial activities. These prohibitions apply to any amount, regardless of whether the conduct involves a Public Official, private companies or individuals.
- It is forbidden to receive or present money to anyone; if the Employee is offered money, the correct conduct is to refuse it.

16. CODE VIOLATION

Any violation or suspected violation of this Code, other Company policies, as well as the laws and regulations applicable to the Company's activities, in particular the Anti-Corruption Laws, must be promptly communicated through the Company's Reporting Channel. The Company will take the measures it deems appropriate to investigate the complaints and to immediately stop any conduct that goes against this Code, always following the applicable legislation.

Collaborators who practice such violations will be subject to the following disciplinary measures, as applicable: (i) oral or written warning; (ii) suspension; (iii) contract termination; and (iv) dismissal for just cause.

It is worth noting that even after the application of any of these sanctions, the Company may adopt the necessary legal measures to reimburse any damages suffered, or notify the competent authorities of any illicit/crimes that have been committed.

If violations were committed by Service Providers and/or Partners, the Company may determine the termination of existing contractual ties and seek any legal measures that may be applicable.

Any disciplinary and/or sanctioning measures must be applied gradually and proportionally to the damage caused and the irregularity identified.

17. APPLICABLE DEFINITIONS

In the enforcement and interpretation of this Code, the terms listed below shall have the following meanings:

Public Official: means all persons who, even if temporarily or without remuneration, exercise a position, job or public function in agencies, state entities or in Portuguese or foreign diplomatic representations, as well as in directly or indirectly controlled legal entities, by the Portuguese state power or a foreign country, or in international public organisations.

Collaborators / Team Member: means all workers, employees and collaborators of the Company, including its directors / managing partners, members of its board of directors, as well as any other bodies with technical functions and/or intended to advise directors, as well as the Company's interns and trainees.

Service providers: means all suppliers and service providers contracted by the Company.

Partners: means all intermediaries, attorneys, agents, representatives, distributors, consultants, lawyers, and any third parties engaged or empowered to act on behalf of or for the benefit of the Company.

Anti-Corruption Laws: means all Portuguese or European laws related to corruption, bribery, fraud, conflict of public interests, administrative misconduct, violations of public biddings and contracts, money laundering, electoral violations or conducting business in an unethical manner, including, without limitation, the following legislation:

- Law No. 83/2017 of August 18th and update to Law No. 58/2020 of August 31st;
- Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019;
- Decree-Law No. 109-E/2021 of December 9;
- Law No. 93/2021 of December 20;
- Law No. 94/2021 of December 21;

- Resolution of the Council of Ministers no. 37/2021;
- Regulation no. 603/2021 (IMPIC), of 07/02;
- Foreign Corrupt Practices Act of 1977 and other foreign laws with extraterritorial effect, adhering to the OECD Convention on Combating Corruption of Foreign Public Officials in International Business Transactions, including its regulations and other related rules.

18. WHISTLEBLOWING CHANNEL

The Company provides a whistleblowing channel for communicating all concerns, suspicions or internal and external complaints regarding any unlawful act or violation of this Code, other Company policies, Anti-Corruption Laws and other laws and regulations applicable to its activities (“Whistleblowing Channel”).

The Company's Reporting Channel can be used free of charge, 24 (twenty-four) hours a day, 7 (seven) days a week through the following contact channels:

- Website: www.sampsonproperty.com
- Email: denuncia@sampsonproperty.com

The Reporting Channel can also be used by Service Providers, Partners or any third parties that may be interested in reporting a concern, suspicion or the occurrence of irregularities.

Only relevant data will be collected within the scope of occurrences in this channel. The data will be kept for a period of 5 years and treated under the GDPR.

All communications made to the Company's Whistleblowing Channel will be confidential and may be made anonymously, and must, whenever possible, be accompanied by data and facts that prove them. The Company does not allow any retaliatory measure against any individual who reports, in good faith, a concern, suspicion or the occurrence of a violation to its Reporting Channel. Noting that any retaliation or persecution as a result of a complaint is a violation of the Company Code, subject to the application of sanctions, in the form of applicable law.

Communications made to the Whistleblowing Channel will be forwarded to Management, which will be responsible for investigating, through those responsible for regulatory compliance (Bruno Romão and India Sampson), in detail, the alleged violations. Management will report the receipt and result of the verification of the communications made through the Whistleblowing Channel, which will be responsible for approving the verification reports and the applicable disciplinary measures.

19. SOCIAL AND ENVIRONMENTAL COMMITMENTS

A. Relationship with society and communities

The Company's relationship with society and the communities in which it operates must follow the applicable legislation and be conducted in accordance with the best commercial practices, local cultures and customs.

B. Environmental Protection

During the conduct of its business, the Company promotes the preservation of the environment and believes in the sustainable use of natural resources, adopting preventive

measures able to avoid waste and any possible environmental impacts that may be caused by its activities.

C. Work Environment

The Company is committed to supporting and guaranteeing fundamental rights and promoting a work environment in which all its Collaborators are treated with respect and equality. No form of harassment, discrimination or prejudice will be tolerated, whether for reasons of belief, politics, or related in any way to gender, sexual orientation, ethnicity, creed, or any other factors of individual differentiation.

Likewise, no employment relationship that does not fully comply with the standards provided by current labor legislation will, to any degree, be accepted. Thus, any form of sexual exploitation, human trafficking or even the use of child and/or forced labor must be combated.

20. TEAM TRAINING

The Company's Collaborators must participate in training activities on (i) the provisions of this Code; (ii) compliance with anti-corruption legislation; and (iii) the Company's other policies.

The frequency of training courses (internal or external) on combating corruption will be annual for all Employees. Every 2 years each person will participate in a training session on Money Laundering and Terrorism Financing, and every year 2 of the elements attend separate actions.

The purpose of this planning is to update knowledge and constantly respond to changes in legislation in order to maintain the best practices in the market.

21. GENERAL REGULATIONS

The content of this Code will be periodically reassessed, in order to adapt its content to the Company's activities and the risks to which it is exposed during the conduct of its business.

Company Collaborators will receive a copy of this Code upon their hiring. Additionally, this Code will be available for consultation on the Company's website, including for Service Providers and Partners. Therefore, no Collaborator, Partner and/or Service Provider will be exempt from the strict observance of this Code claiming ignorance of its content.

All Collaborators are committed to comply with the rules and guidelines contained in this Code.

22. DURATION

This Code was approved by the Company's Management at a meeting held on March 31, 2023 and will enter into force as of that date for an indefinite period, until there is a resolution to the contrary.