Corporate Report on Governance and Sustainability SoftExpert

Document: DEC004
Revision: 00
Classification: Public

Table of Contents

SUMÁRIO

1. CORPORATE PROFILE

1.1 History and Corporate Evolution

SoftExpert is a technology company specialized in developing integrated corporate solutions for operational excellence, governance, risk management, compliance and digital transformation.

Founded in 1995 in Joinville, Santa Catarina, Brazil, the company began its activities focused on quality management and the standardization of organizational processes. Over its history, it expanded its portfolio to include document management, audits, enterprise risks, regulatory compliance, organizational performance, process automation and corporate governance.

The Company's evolution has been marked by the development of SoftExpert Suite, an integrated platform designed to connect processes, documents, risks, indicators and controls in a single corporate environment.

Today, SoftExpert operates globally, serving organizations across several economic sectors and regulatory environments, consolidating its position as a benchmark in solutions for operational excellence, governance, risk, compliance, information security and digital transformation.

Key Milestones

- 1995 – SoftExpert founded;
- 2002 – Launch of Isodoc Web;
- 2008 – Launch of SoftExpert Excellence Suite 1.0;
- 2010 – ISO 9001 certification;
- 2015 – SoftExpert Excellence Suite 2.0;
- 2016 – Expansion to the United States;

- 2017 – Expansion to Mexico and Germany;
- 2018 – Expansion to Western Europe;
- 2020 – Celebration of 25 years;
- 2022 – Appointment of the new CEO and AWS Qualified Software recognition;
- 2023 – ISO/IEC 27001 certification;
- 2024 – Strategic acquisitions and international awards;
- 2025 – Strengthening of global positioning and expansion in regulated markets.

Mission

To promote organizational excellence and sustainability through innovative technology solutions that drive efficiency and compliance.

Vision

To be the global leader in software for enterprise transformation and compliance, setting standards of excellence and innovation in the industry.

Values

At SoftExpert, our core values guide all our actions: ethics and professionalism ensure integrity and excellence, humility and inclusion value diversity, and innovation drives our progress. Committed to sustainability, we adopt practices that respect the environment and promote social well-being. We also focus on delivering solutions that truly meet our customers' needs and contribute to their success.

- Ethics;
- Professionalism;
- Humility;
- Inclusion;
- Innovation;
- Sustainability;
- Customer Focus;
- Prosperity.

1.2 Business Model and Solutions

SoftExpert operates through a business model based on the provision of technology, specialized services and long-term customer relationships.

Its main offering is SoftExpert Suite, an integrated platform composed of specialized modules for the following solutions:

- Environmental, Social and Corporate Governance - ESG;
- Enterprise Assets - EAM
- Product Lifecycle - PLM
- Supplier Lifecycle – SLM
- Enterprise Content – ECM
- Corporate Performance - CPM
- Human Development - HDM
- Quality Management - QMS
- Enterprise Service Management - ESM
- Corporate Work Management – CWM
- Governance, Risk and Compliance - GRC
- Change and Innovation - ICM
- Business Processes – BPM
- Projects and Portfolios - PPM
- Enterprise Risks - ERM
- Environment, Health and Safety – EHSM

1.3 Markets, Customers and Global Presence

SoftExpert serves more than 3,000 organizations in over 50 countries, supporting approximately 3 million users.

The company operates in regulated markets and strategic sectors, supporting organizations seeking to increase management maturity, strengthen internal controls, expand operational efficiency and accelerate digital transformation initiatives.

Its global operations are supported by a partner network and an organizational structure focused on innovation, quality and continuous improvement.

Its activities cover highly regulated sectors, including:

- Life Sciences;
- Manufacturing;
- Energy;
- Financial Services;
- Healthcare;
- Technology;
- Public Sector.

The customer portfolio is diversified, with no significant financial dependence on individual customers.

1.4 Regulatory Environment and Compliance

SoftExpert's operations comply with laws, regulations and standards applicable to its activities, especially regarding personal data protection, information security, labor relations, tax obligations and corporate governance.

In the Brazilian context, key regulatory bodies and references include: the National Data Protection Authority (ANPD), responsible for oversight and guidance regarding the Brazilian General Personal Data Protection Law (LGPD); the Brazilian Federal Revenue Service, regarding tax obligations; and the Ministry of Labor and Employment, including rules related to occupational health and safety, such as NR-1 and NR-7, when applicable.

In addition, considering its global presence and customer profile, SoftExpert maintains adherence to relevant international references and frameworks, including ISO/IEC 27001, ISO 9001, COSO, GDPR and SOC 2. These references strengthen SoftExpert's governance, information security, privacy, risk management and reliability of internal controls.

SoftExpert also maintains formal internal policies, a Code of Conduct, corporate controls and a confidential whistleblowing channel, with guidelines focused on integrity, ethics, prevention of irregularities and protection against retaliation.

1.5 Corporate Strength

SoftExpert maintains a solid financial position, supported by a recurring business model, strong financial management discipline and a focus on consistent cash generation. The Company adopts rigorous corporate governance, financial planning and risk management practices, ensuring balance among growth, profitability and liquidity.

The geographic diversification of its operations, combined with its presence in different market segments and the predominance of recurring revenue from software licensing, maintenance and subscription contracts, contributes to greater predictability of financial flows and reduced exposure to economic fluctuations.

The Company continuously monitors economic and financial performance indicators, capital structure, liquidity, indebtedness and cash generation, maintaining prudent resource management, cost control and efficient capital allocation policies. This management model provides capacity to support investments in innovation, international expansion, product development and strengthening of its operational infrastructure while preserving financial balance.

In addition, SoftExpert maintains solid relationships with financial institutions and strategic partners, with access to credit facilities compatible with its operational and investment needs, reinforcing its financial flexibility to support growth opportunities and potential scenarios of greater economic volatility.

As a result, the Company has financial conditions compatible with the continuity of its operations, execution of its strategic planning and sustainable value creation for customers, employees, partners and other stakeholders.

2. GOVERNANCE, RISK AND COMPLIANCE

2.1 Corporate Governance Structure

SoftExpert's corporate governance is based on the principles of:

- Transparency;
- Integrity;
- Responsibility;
- Accountability;
- Continuous improvement.

The governance structure integrates strategy, operations and control through the Integrated Management System (IMS), with the objective of ensuring compliance, information reliability and continuous improvement of organizational processes.

The IMS covers clauses 4 to 10 of ISO 9001:2015, as evidenced below:

Requirements	Topic	Adherence	Method of compliance
4	Context of the organization	Yes	Mission, vision, values, strategic planning, value chain, stakeholders.
5	Leadership	Yes	Quality policy and objectives (POIMS), management review meetings (MRM).
6	Planning	Yes	Risk management, change management, and quality policy and objectives (POIMS)
7	Support	Yes	Competency management, training, infrastructure and document management
8	Operation	Yes	Software development and control processes, customer service processes

9	Performance evaluation	Yes	Internal audits and KPI monitoring
10	Improvement	Yes	Incident/nonconformity management processes and portals

SoftExpert declares that it maintains an implemented, documented and operational Integrated Management System (IMS), structured on defined, integrated and controlled processes, which is continuously monitored, evaluated and improved. The company maintains active ISO/IEC 27001:2022 certification, reinforcing its governance, control and information security practices.

The following implemented controls stand out as part of the internal control structure:

Category	**Implemented Control**	**Evidence / Reference**
Governance and Management	Structured Value Chain and process-based management	Governance Portal
Risk Management	“Manage Risks” process, Risk Management Guideline and continuous risk assessment	Governance Portal, risk component of SoftExpert Suite.
People Management	Competency control, Human Development process	Governance Portal, People portals, corporate People systems/tools
Infrastructure and Security	IT infrastructure management, backup, antivirus and continuity, integration with Information Security	Governance Portal and corporate IT systems/tools
Operation	“Develop Product” process, release and change control (RFD), and development lifecycle management	Governance Portal and corporate product development systems/tools

Suppliers	Supplier assessment and reassessment, and documented selection criteria	Governance Portal, corporate system and portals
Quality and Control	Periodic internal audits and occurrence and indicator process with analysis.	Occurrence portals, KPI management portals, audit and performance component of SoftExpert Suite
Continuous Improvement	Occurrence process, RFD process and management review	Governance Portal, workflow, process and meeting components of SoftExpert Suite

2.2 Enterprise Risk Management

SoftExpert adopts consolidated market practices in risk management, internal controls and compliance, supported by a structure responsible for establishing guidelines, monitoring the control environment and promoting continuous improvement. This work aims to mitigate risks according to the complexity of operations, strengthen corporate governance and ensure compliance with applicable laws, policies and internal standards.

SoftExpert's risk management uses ISO 31000, ISO/IEC 27001, ISO 9001, COSO ICIF 2013 and COSO ERM as references, reinforcing adherence to recognized practices in risk management, internal controls, information security, quality and corporate governance.

The guideline classifies risks into categories such as business, strategic, financial, legal or compliance, operational, reputational, information security, and environmental or climate risks. This classification provides a comprehensive view of events that may impact sustainability, competitiveness, operational continuity, regulatory compliance, information security and institutional reputation.

The risk assessment process includes the stages of identification, analysis and evaluation, considering risk sources, causes, consequences, impact, probability, existing controls and exposure level. For information security risks, information assets or asset groups are considered, as well as potential impacts on confidentiality, integrity, availability and privacy.

After assessment, risks are treated according to their criticality level and may be accepted, mitigated or eliminated, in accordance with the risk matrix and criteria defined in the Risks component of SoftExpert Suite. Treatment actions may involve automated controls, performance indicators, segregation of duties, authority limits, execution of policies and procedures, action plans and monitoring of the effectiveness of adopted measures.

Risks related to technology infrastructure, critical suppliers, cloud services, business continuity and information security are addressed within operational, information security, legal or compliance, and environmental and climate risk categories, as applicable. This approach enables assessment of potential exposures associated with service availability, provider dependence, contractual requirement compliance, operational continuity and information protection, without prejudice to adopting specific controls for monitoring, redundancy, supplier management and incident response.

2.3 Internal Controls

The internal controls process is structured to provide a reasonable level of assurance regarding information reliability, proper preparation of financial statements, operational efficiency and adherence to established procedures.
In this context, controls are defined considering, among other factors:

a) the organization’s strategic objectives;

b) the nature and relevance of processes and records;

c) exposure to risks of errors or irregularities; and

d) the complexity of operations.

Internal control management is organized according to the Three Lines Model:

- First line: composed of operational and business areas, responsible for identifying, managing and reporting the risks inherent to their activities, as well as executing and maintaining the controls under their responsibility.
- Second line: responsible for supporting, guiding and supervising the control environment, promoting standardization of practices, process evolution and adequate risk and compliance management. It acts in an advisory capacity with business areas.
- Third line: responsible for independent assessment of the effectiveness of internal controls and risk management, contributing to continuous improvement of the control environment.

The internal control structure includes mapping and continuous updating of processes, maintenance of the risk and control matrix, and periodic assessments of the design and effectiveness of implemented controls. In addition, process owners perform regular self-assessments, identifying potential improvements and new risks.

2.4 Compliance Program

SoftExpert has a structured Compliance Program that includes:

- Code of Conduct;
- Whistleblowing Channel;
- Conflict of Interest Management;
- *Supplier Due Diligence;*
- Corporate Training;
- Risk Management;
- Internal Audits;
- Corporate Communication.

2.5 Information Security and Privacy

Information security is a strategic element of the Company's corporate governance.

SoftExpert holds ISO/IEC 27001:2022 certification and adopts controls focused on:

- Confidentiality;
- Integrity;
- Availability;
- Privacy;
- Business Continuity.

Practices include:

- Access management;
- Infrastructure monitoring;
- Backup and recovery;
- Vulnerability management;
- Incident response;
- Critical supplier management;
- Awareness training.

3. CORPORATE STRUCTURE AND MANAGEMENT

3.1 Corporate Structure and Economic Group

SoftExpert has its headquarters in Joinville/SC, responsible for the main strategic, administrative, technological and corporate governance guidelines.

International operations are conducted through business units located in strategic markets, supporting global expansion, customer relationships and international operations.

For the purposes of this report, the structure is presented institutionally and geographically, without detailing individual ownership composition, considering that the document has no specific accounting or corporate purpose.

The Company's international presence includes business units and operations in strategic regions, including North America, Latin America, Europe, Asia and Oceania, with presence in countries such as the United States, Mexico, Germany, Spain, Italy, the United Kingdom and France. This structure reinforces its global service capacity, proximity to different markets and role as a provider of integrated corporate solutions for governance, risk, compliance, quality, processes and digital transformation.

Below, we list SoftExpert's operations and business units:

Country	**Corporate Name**	**Taxpayer Registration**
Germany	SoftExpert Software GmbH	007/243/1188 4
Australia	SOFTEXPERT SOFTWARE PTY LTD	Australian Company Number 645 445 601
Brazil	SoftExpert Software S.A.	00.449.824/0001-43
Canada	SOFTEXPERT SOFTWARE LTD.	Business Number: 795669860BC0001 Incorporation Number: BC1278124
Spain	Expertsoft Europe, S.L.U	B88150388
United States	SoftExpert Software LLC	EIN37-1835188
France	SOFTEXPERT SOFTWARE S.A.S	878 975 028 R.C.S
Italy	SOFTEXPERT SOFTWARE S.R.L. Unipersonale	Partita IVA: 02666240995 Codice Fiscale: 02666240995
Mexico	SoftExpert México S.A. de C.V.	SSM17101889A
United Kingdom	SoftExpert Software LTD	11742343 Employer's reference No – 120/NE08596

		Accounts office reference – 120PD02029537
Turkey	SOFTEXPERT YAZILIM LİMİTED ŞİRKETİ	Mersis Numarasi 0072153648100001 TICARET SICIL N 413327-5
Colombia	SOFTEXPERT SOFTWARE COLOMBIA SAS	NIT: 901.804.850-3 Matrícula: 03787270

3.2 Management and Board

Shareholding Position

SoftExpert's ownership structure is composed of individual shareholders. Part of the executive leadership holds equity interests in the company, strengthening alignment among management, corporate strategy and long-term value creation.

Among C-level members with equity interests, the following stand out:

- Ricardo Lepper, *Chairman & Founder*;
- Josiani Rosa Silveira, *Chief Executive Officer*;
- Fernando Engelmann, *Chief Technology Officer*;
- Fernando Camargo, *Chief Product Officer*;
- Samuel Luis Vitorio Grunfeld, *Chief Governance Officer;*
- Efrain Alexander Corleto Chavarria, *Chief Marketing Officer*.

Board of Directors

SoftExpert's Board of Directors is composed of:

- Ricardo Lepper – Chair;
- Raineldes Lepper – Board Member;
- Josiani Rosa Silveira – Board Member.

3.3 Corporate Committees

Compliance Committee

Objective: To act as a second-line governance body, promoting integrity, regulatory compliance, risk management and continuous improvement of internal controls.

Responsible for supervising:

- Compliance;
- Risk Management;
- Integrity;
- Internal Controls.

Information Security Committee

Objective: To act as a second-line governance body, establish and supervise the corporate information security and personal data protection strategy, ensuring confidentiality, integrity, availability and regulatory compliance.

Responsible for supervising:

- Information Security;
- Privacy;
- Incident Management;
- Internal Controls;
- Cyber Risk Management.

4. HUMAN CAPITAL

4.1 Organizational Structure

SoftExpert considers human capital a strategic element for business sustainability and growth.

The company maintains practices focused on professional development, continuous training, recognition, talent retention and strengthening of organizational culture.

4.2 Compensation and Professional Development

SoftExpert adopts compensation practices aligned with functional responsibility, seniority, performance and market practices.

SoftExpert adopts compensation practices aimed at attracting, retaining and developing talent, considering criteria such as role responsibility, seniority, competencies, performance, market practices and internal people management guidelines.

The Company has a job and salary structure organized based on well-defined career paths, covering different areas and specialties, such as back office, technology, sales and services. Salary ranges are built based on market benchmarks and broken down according to the reality of each specialty, seeking to ensure coherence, competitiveness and balance in compensation practices.

SoftExpert adopts the Y-Career model, allowing employees to choose technical/specialist or people management growth paths without mandatory transition to leadership roles. This structure seeks to value different professional profiles and enable career development aligned with each employee’s competencies, interests and responsibilities.

The Company’s salary policies are designed to ensure fairness and meritocracy, considering objective criteria for growth and promotion, technical and behavioral competencies, individual performance, professional experience, teamwork capacity and contribution to the organization. The salary policy is reviewed annually, supported by market salary surveys, including specialized consultancies, with the objective of ensuring adherence to market practices and compensation competitiveness.

In compliance with Law No. 14,611/2023, Decree No. 11,795 and Ordinance No. 3,714 of the Ministry of Labor and Employment, SoftExpert also monitors information related to pay transparency and equality between women and men. The official report considers data grouped by broad job groups and presents the company’s overall average, without covering specific aspects such as business segment, seniority level, length of service or individual employee performance.

According to information from the Pay Transparency and Equality Report, based on active employees as of 12/31/2025, the Company had 640 employees, approximately 39.7% women and 60.3% men. The report also indicates that women's median contractual salary is equivalent to 81.6% of that received by men, while women's average monthly compensation is equivalent to 79.9% of men's average compensation.

The Company uses this information as a monitoring and continuous improvement tool, in line with its values of diversity, equity, professional appreciation and promotion of opportunities. Compensation practices are complemented by professional development, training, recognition and organizational culture strengthening initiatives, contributing to Experts' engagement and to the sustainability of SoftExpert's growth.

4.3 Organizational Culture, Diversity and Inclusion

SoftExpert values human capital as a strategic element for business sustainability, promoting practices focused on professional development, recognition, talent retention, strengthening of organizational culture and Experts' engagement.

Practices for attracting, selecting and moving professionals are guided by internal external and internal recruitment and selection guidelines, focused on identifying candidates aligned with the qualifications required for each position, without considering discriminatory aspects. The process uses competency-based management principles, assessing candidates' knowledge, skills, experience and profile according to the specific needs of each position. Ethical and technical standards aligned with the Company's mission, vision and values are also observed.

The Company encourages career development through internal recruitment, enabling Experts to participate in transfer, promotion or reallocation processes, according to eligibility criteria, minimum time in role, technical and behavioral fit, salary consistency, internal equity and organizational needs. This practice reinforces appreciation of internal talent, self-development and the creation of growth opportunities within the organization.

Within Human and Organizational Development, SoftExpert maintains structured practices for performance management, competency assessment, Individual

Development Plan (IDP), Organizational Development Plan (ODP), internal and external training, study grants, onboarding, ongoing training and professional profile updates. These initiatives support the continuous evolution of employees' technical and behavioral competencies, connecting individual development to the Company's strategic needs.

Performance management is conducted as a continuous process for monitoring deliveries, results and behaviors, aligned with SoftExpert's strategic objectives. Competency assessment supports development, career, succession, recognition and meritocracy actions, while career and succession assessment contributes to talent mapping, identification of potential successors and direction of development actions.

SoftExpert also maintains initiatives focused on training and continuous learning. Internal training may be conducted by the organization's own employees or through corporate platforms, with evidence recorded and traceable. External training is assessed according to adherence to the position or role, strategic alignment, budget availability and relevance of the institution or instructor. In addition, the Company has a study grant program for academic and language development, subject to merit, strategic alignment and budget availability criteria.

The new Experts integration process includes structured onboarding and ongoing actions, with mandatory institutional training, familiarization with processes, tools, role responsibilities and requirements related to quality, governance, compliance and information security. This practice contributes to employees' proper adaptation, cultural alignment and strengthening of the experience from the beginning of their journey at the Company.

As part of its recognition culture, SoftExpert maintains programs aimed at valuing Experts at different moments of their professional and personal journey. These initiatives include recognition actions for birthdays, length of service, skill development, work as culture ambassadors, collaboration in corporate events, birth or adoption of children, merit, hiring confirmation, internal movement and promotion. These actions seek to strengthen a sense of belonging, collaboration, continuous development, innovation, professionalism and alignment between individual and organizational objectives.

The Company also promotes social actions and solidarity campaigns, such as initiatives related to Easter, collection of warm clothing, Christmas campaigns and other voluntary mobilizations conducted with employee participation. These actions reinforce social responsibility, internal engagement and the connection of organizational culture with the values of ethics, humility, inclusion, sustainability and customer focus.

In the environmental and internal awareness dimension, SoftExpert encourages waste reduction practices in daily activities, including the use of reusable mugs, cups or bottles by Experts, as well as waste separation and proper collection of potentially contaminating materials. These practices complement the Company's ESG initiatives and reinforce the integration among organizational culture, socio-environmental responsibility and continuous improvement.

These initiatives reflect SoftExpert's commitment to building a collaborative, inclusive, ethical and development-oriented work environment, contributing to talent retention, the evolution of organizational competencies and the sustainability of the Company's growth.

5. ESG AND SUSTAINABILITY

5.1 ESG Strategy

SoftExpert incorporates ESG principles into its corporate strategy and management processes, considering environmental, social, governance, information security, privacy and operational sustainability aspects.

5.2 Environmental Dimension

The company's operations are predominantly conducted in a cloud environment, contributing to reduced paper consumption, optimization of technology infrastructure and reduction of indirect environmental impacts.

SoftExpert encourages conscious disposal practices, segregation of recyclable waste and proper disposal of electronic equipment, cells and batteries.

The company also adopts energy efficiency measures in its facilities, in addition to encouraging conscious use of resources and reduction of disposable materials.

5.3 Social Dimension

SoftExpert maintains initiatives focused on human development, continuous training, diversity, inclusion and strengthening of organizational culture.

The company promotes recurring social actions, solidarity campaigns and internal engagement initiatives, including collection campaigns, seasonal actions and social projects supported by Experts, including:

- Allocation of taxes to social projects;
- Tax incentives for social projects;
- Use of incentivized resources;
- Transfer of resources through tax incentives;
- Incentivized social investment;
- Social contribution through tax incentives;
- Allocation of taxes to social projects;
- Financing of social projects through tax incentives;
- Support for social projects through tax benefits.

In addition, it maintains structured practices for training, onboarding, career development and competency management.

5.4 Governance Dimension

The Company adopts corporate governance practices based on the formalization of policies, standards and internal controls, aiming to ensure compliance with applicable laws and regulations.

The use of systems for process automation and standardization stands out, enabling integrated management of operations.

SoftExpert maintains guidelines focused on preventing irregularities, including corruption and money laundering, and promotes the dissemination of ethical principles among its employees.

Governance practices are integrated into the Company's operations, with internal communication of results and encouragement of employee participation.

In addition, considering its role as a technology company and provider of cloud-based solutions, SoftExpert treats information security, personal data protection and service continuity as relevant elements of its ESG agenda. The Company maintains governance practices focused on information security, privacy, regulatory compliance, risk management and responsible data use, supported by internal policies, training, corporate controls and adherence to references such as ISO/IEC 27001, LGPD, GDPR and SOC 2, when applicable.

Regarding human capital, the Company also maintains initiatives focused on professional development, training, diversity, inclusion, engagement and appreciation of Experts, reinforcing the connection among organizational culture, social responsibility and business sustainability.

The evolution of ESG practices is monitored internally in an integrated manner with governance, compliance, information security, human resources and process management structures, considering the availability of indicators, evidence and information applicable to each topic. This monitoring supports continuous improvement of corporate practices and the gradual consolidation of information related to people, security, compliance, operational efficiency and sustainability.

5.5 Sustainability and Value Creation

SoftExpert understands sustainability as the ability to generate value continuously, safely, ethically and scalably, promoting operational efficiency, corporate governance, regulatory compliance and sustainable digital transformation for its customers and stakeholders.

Sustainability is integrated into the corporate strategy, business model and the way SoftExpert develops technology, conducts its operations and supports the evolution of its customers nationally and internationally.

As a global technology company focused on operational excellence, governance, compliance and digital transformation, SoftExpert understands sustainability as part of long-term value creation, balancing growth, innovation, operational efficiency, information security and corporate responsibility.

Its operating model, based on integrated cloud solutions, contributes to process digitalization, reduced paper consumption, operational optimization and strengthening of the corporate governance of served organizations. Thus, in addition to pursuing sustainability in its own operations, SoftExpert also acts as an enabler of corporate sustainability for its customers, supporting organizations in risk management, regulatory compliance, operational efficiency and management maturity.

SoftExpert's international operations expand this responsibility, requiring adherence to different regulatory requirements, information security standards, data privacy and global governance practices. In this context, SoftExpert maintains alignment with internationally recognized frameworks and references, including ISO/IEC 27001, LGPD, GDPR, SOC 2, COSO ICIF and COSO ERM, strengthening the reliability of its operations and the security of the solutions made available to the market.

In the environmental dimension, the Company prioritizes practices aligned with operational efficiency and digital sustainability, including encouragement of waste reduction, predominant use of digital processes, proper disposal of electronic materials and promotion of conscious use of internal resources. The use of cloud solutions and the digitalization of corporate processes contribute to the indirect reduction of environmental impacts and greater efficiency in the use of technology resources.

In the social dimension, SoftExpert values human development, diversity, inclusion and the construction of a collaborative, innovation-oriented environment. The Company continuously invests in training, career development, strengthening of organizational culture and social engagement initiatives, promoting the sustainable evolution of its Experts and its relationships with customers, partners and communities.

From the governance perspective, sustainability is connected to corporate integrity, risk management, information security, compliance, personal data protection and continuous improvement of organizational processes. The Company maintains policies, internal controls, audits, governance structures and corporate committees focused on transparency, compliance and strengthening organizational maturity.

SoftExpert believes that innovation, governance and sustainability are complementary and inseparable elements for sustainable business growth. Through this integrated vision, the Company seeks to strengthen long-term relationships, support organizations' digital evolution and contribute to a more efficient, secure, ethical and sustainable corporate ecosystem.

Its operating model contributes to:

- Operational efficiency;
- Regulatory compliance;
- Digital transformation;
- Risk reduction;
- Strengthening of corporate governance.

6. AUDIT, TRANSPARENCY AND INTEGRITY

6.1 External Audits

The Company is subject to independent assessments related to:

- Financial Audit;
- ISO/IEC 27001;

- SOC 2 Type II.

6.2 Auditor Independence

SoftExpert maintains independent audits and assessments related to financial audit, information security and internal controls.

The main independent auditors and bodies include:

- Adviser Auditores, responsible for independent external financial audit – CNPJ 05.690.064/0001-85;
- QMS Certification, responsible for ISO/IEC 27001 certification audit – CNPJ 13.214.324/0001-89;
- Forvis Mazars, responsible for the SOC 2 Type II assessment – CNPJ 07.326.840/0001-98.

These assessments contribute to strengthening governance, information security and reliability of internal controls.

SoftExpert observes internal guidelines focused on preventing, identifying and addressing conflicts of interest, applicable to directors, employees, third parties, suppliers and other parties involved in its operations.

In relationships with external auditors, certification bodies and independent assessors, the Company seeks to ensure independence, impartiality and absence of ties that could compromise the objectivity of the work performed.

In addition, SoftExpert maintains corporate policies related to ethical conduct, integrity and conflicts of interest. SoftExpert also conducts internal initiatives to update and formalize declarations related to the topic, including completion of applicable forms by employees and periodic updates.

These practices aim to reinforce the culture of integrity, prevent conflict situations and ensure that external assessments are conducted with independence, transparency and reliability.

6.3 Related Parties and Conflicts of Interest

SoftExpert has a Related-Party Transactions and Conflicts of Interest Policy, which establishes rules and criteria to ensure that transactions involving the Company, its business units and related parties are conducted in SoftExpert's best interest, with transparency, independence, competitiveness and compliance.

For purposes of the internal policy, related parties include, among others, persons or entities with control relationships, significant influence, equity interest, ties with management, key positions in the Company or family relationships with persons who may influence business decisions. Transactions with related parties may involve, among other cases, purchase, sale or lease of goods, provision or receipt of services, transfer of assets, rights or obligations, financial transfers, provision of guarantees, settlement of liabilities or granting of commodatum.

The Company adopts transparency, competitiveness and compliance as principles for these transactions, seeking to ensure that prices, conditions, decisions and records are aligned with market practices, SoftExpert's interests and applicable internal standards. Restrictions are also provided for transactions that may generate conflicts of interest, including prohibition of loans in favor of a controlling shareholder or related persons, according to criteria defined in the policy.

Situations involving related parties or potential conflicts of interest must be communicated, evaluated and monitored by the responsible bodies, including leadership, Compliance, Legal, Human Resources and the Compliance Committee, as applicable. When a conflict situation is identified, the person involved must abstain from participating in discussions, deliberations or decisions related to the topic, ensuring impartiality and independence in the decision-making process.

In addition, SoftExpert uses the Conflict of Interest Form as a mechanism for prevention, recording, traceability and continuous governance. The form applies to Experts, whether employees under Brazilian labor law or service providers, allocated in any Company business unit, and aims to identify, record and mitigate actual, potential or perceived conflicts, supporting internal controls, audits and the protection of data, decisions and critical processes.

Declarations are evaluated by the Compliance area and filed by Human Resources, and may be classified as no identified conflict, potential conflict or relevant conflict. Applicable measures and potential mitigation actions are defined with support from the responsible areas, considering the nature and criticality of the identified situation.

SoftExpert adopts internal guidelines focused on preventing, identifying and addressing conflicts of interest and potential related-party transactions.

According to information made available for purposes of this report, no related-party transactions requiring specific disclosure were identified. SoftExpert maintains governance practices, internal controls and corporate policies intended to guide the conduct of directors, employees and third parties, seeking to ensure integrity, transparency and compliance in commercial and institutional relationships.

Potential situations that may characterize a conflict of interest or relationship with related parties must be assessed according to applicable internal policies and submitted to the responsible bodies when necessary.

SoftExpert's Related-Party Transactions and Conflicts of Interest Policy also includes guidelines related to family and personal ties that may influence, or appear to influence, organizational decisions.

For purposes of the policy, family members include persons who, by blood relationship or affinity, may exert influence over persons with equity interests, members of management, key persons or employees in relevant positions. Examples provided include parents, children, spouse or partner, children of the spouse or partner, dependents and other relatives up to the second degree, as defined in the internal policy.

The existence of a family relationship or personal tie is not, in itself, prohibited. However, situations of this nature must be communicated and evaluated when they may generate an actual, potential or perceived conflict, especially in hiring processes, employee referrals, relationships with suppliers, service providers, customers, competitors or public officials.

In the selection and hiring process, employees may refer people from their relationships, including family members, provided that selection criteria remain based on technical and behavioral competencies and the Company's needs. Personal or family relationships identified in the process must be considered for appropriate allocation and prevention of conflicts of interest.

Situations involving family or personal relationships with suppliers, service providers, employees or public officials that may directly or indirectly interfere with SoftExpert's activities or influence professional decisions must also be communicated. Improper use of personal influence for hiring, maintaining a relationship or obtaining an advantage is prohibited by internal guidelines.

Declaration of these situations is made through the Conflict of Interest Form, which must be completed upon admission, during the periodic review process and whenever there is a relevant change in personal, professional or family circumstances. This mechanism reinforces traceability, transparency and the Company's preventive action in managing ethical, operational and governance risks.

7. FINAL CONSIDERATIONS

SoftExpert continues to strengthen its position as a global technology company through the integration of innovation, corporate governance, risk management, compliance, information security and human development.

Its strategy is based on sustainable value creation, operational excellence and the building of long-lasting relationships with customers, employees, partners and other stakeholders.

The set of practices described in this report demonstrates the Company's commitment to transparency, regulatory compliance, digital transformation and continuous improvement, contributing to the strengthening of its competitiveness and long-term sustainability.