



Code of Ethics and Corporate Behavior

We are proud of doing the right thing,
in the right way and for the right reasons.

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Message from André Ferraz, CEO & Founder, Incognia



Message from André Ferraz, CEO & Founder, Incognia

"Hi Team,

In 2010, my partners and I had the idea of creating a geolocation technology that would be the path to reach the age of ubiquitous computing. I believe we have a lot to do and thus impact the journey of millions of people. We have an unique opportunity to create something new, but obviously an even greater responsibility comes along.

We recognize the power and responsibility that our technology carries, and because of that, we've always acted responsibly from the very conception of our products. Ethics guides our most strategic and day-to-day decisions. Our Code of Ethics and Corporate Behavior (the "Code"), together with our Third Parties Relationships and Anti-Corruption Policy and the Inclusion, Anti-Discrimination, and Anti-Harassment Policy will be our guides in relationships with co-workers, customers, vendors, investors, and other stakeholders.

This Code and these Policies reflect who we are and what we expect from everyone who represents or does business with Incognia.

Get used to this Code and do not hesitate to bring any thoughts, you can always question anything. We live in an environment of innovation, full of changes, but none of them will change our commitment to ethics and integrity."

André de Souza Ferraz
Chief Executive Officer & Founder, Incognia

02

Culture and Values

02 Culture and Values

Our culture is designed to provide a foundation for high performance, enabling us to achieve our vision and stay on track towards it. While the vision describes how the future will be once our goals are achieved, the mission describes the purpose of our business.

We were inspired by Mark Weiser's manifesto in creating Incognia. He described that *"The most profound technologies are those that disappear. They weave themselves into the fabric of everyday life until they are indistinguishable from it."*

That's why we have:

Vision

A world where digital trust is unseen yet part of everyday life.

Our Mission

To empower safe digital experiences by combining unparalleled security, privacy and convenience.

Our Values

Our values are the foundation of our culture.

01

Ambition

We don't set limits to our achievements

- We improve the lives of users worldwide
- We solve meaningful problems for our customers
- We are passionate learners and idea-sharing enthusiasts

02

Excellence

We deliver excellence through consistency

- We feed intuition with data to drive impactful decisions
- We hold each other accountable to deliver outstanding results to our customers
- We are proactive in our collaboration and provide valuable feedback

03

Trust

We build trust by empowering users, customers and team members

- We are committed to privacy and protection of our users' personal data
- We are trusted advisors to our customers
- We foster a culture of ethics, inclusion and respect

03

Acting with Ethics and Integrity

03 Acting with Ethics and Integrity

A)

Why did we do the Code of Ethics and Corporate Behavior?

We at Incognia are committed to ethical conduct in everything we do, and we expect the same commitment from everyone acting on behalf of or for the benefit of Incognia, including employees, interns, apprentices, contractors, and/or consultants ("Personnel"), as well as other third-parties, vendors, customers and partners. This Code reflects Incognia's commitment to anti-corruption and compliance standards and rules, such as the Brazilian Law nº 12.846/2013 and the US Foreign Corrupt Practices Act (FCPA), and is the basis on which we create such a culture and will serve as a guiding star in all relationships, whether with investors, customers, suppliers, or with society in general.

B)

How to use this Code?

Please be aware that this content has been produced for you. Thus, first of all, we suggest that you read this Code, together with our Third Parties Relationships and Anti-Corruption Policy, and the Inclusion, Anti-Discrimination, and Anti-Harassment Policy, and familiarize yourself with the concepts that are here. It will be a guide to help you identify and avoid legal and/or ethical problems in areas you won't always be familiar with. In the end, we want to ensure that our Personnel, third-parties, vendors, customers, and partners make the right decisions, in the right way and for the right reasons. All this content is our guiding star and should guide our daily attitudes and actions.

In addition, bear in mind that your manager,

the Team of People, and the Legal team are always available to clarify any questions that may arise in connection with this Code.

C)

Who does this Code apply to?

This Code applies to all individuals who act on behalf of, for the benefit of, or who maintain business relationships with Incognia. This includes employees, interns, apprentices, consultants, service providers, contractors, vendors, business partners, and any others who, directly or indirectly, interact or collaborate with the company in the performance of their activities.

Everyone must be familiar with and follow the guidelines established herein, conducting their actions in accordance with Incognia's values and ethical principles in all of their professional relationships.

D)
Who is responsible for the Code?

We believe that ethics is an obligation for all of our Personnel, as well as for the parties with whom we engage, regardless of their position. Therefore, this Code and the principles included in it are applicable indistinctly. Any report will be evaluated by the Ethics Committee, the body in charge of implementing, disseminating, training, reviewing and updating the Code and communication channels. This group of people is composed by the CEO and members of the People, Financial, and Legal teams.

E)
May the provisions of this Code change?

Yes, the provisions of this Code may change. We live in a constantly evolving society and new challenging issues are likely to come up, so when that happens, we intend to update the Code hence it always meets the purpose of serving as a guiding star for decision making.

F)
How and why report violations of this Code?

We want you to be the protagonist in the construction and consolidation of our culture. Therefore, we encourage you to report violations, so it is ensured that the company can act and set things right, whenever we identify a wrongful conduct.

There will be no retaliation against those who in good faith report any conduct that is potentially incompatible with this Code of Ethics. This means that you should not worry if you report something that seemed strange to you and incompatible with what you read here. You may report any inconsistencies with this Code to your immediate leader, and to the People and Legal teams, who are available to provide support and clarification whenever necessary.

In addition, if you are uncomfortable with any of these channels or not part of the Incognia's team, you can also use

[SafeSpace](#) which allows you to report anonymously.

Incognia encourages not only its Personnel, but also third-parties, customers and partners to report any identified or suspected breach of this code, our internal rules or any violation of applicable law.

G)
What are the consequences if we do not comply with this Code?

This Code is important for maintaining an ethical culture and integrity in Incognia's business. Failure to comply may result in the application of appropriate measures according to the type of relationship you have with the company, including, when applicable, verbal warning, written warning, suspension, termination, termination for cause, or other implications provided for in your contract or in applicable law. In addition, certain conduct may result in personal, civil, administrative, or criminal liability for the individuals involved.



4 Ethics and integrity in the workplace

04 **Ethics and integrity in the workplace**

We are committed to conducting our business in an inclusive and discrimination-free work environment, ensuring all Personnel, third parties, customers and partners, a safe and respectful environment. We do not tolerate disrespect, discrimination, politicking, and lack of responsibility. We respect the right of all team members to participate in political expressions and activism outside the workplace, however, to preserve harmony and mutual respect in our work environment, political debates should be avoided within Incognia environments. Incognia limits its institutional positions to topics directly related to its business activities, purpose and Mission, and does not make official statements on matters that are not related to its business.

A)

Inclusion, Anti-Discrimination and Anti-Harassment

The company guides its actions by respect for people, repudiating and combating any form of unfair discrimination, through insults, negative stereotypes, intimidation, social exclusion, unequal, unfair or harmful treatment, based on specific characteristics, such as sex, gender identity, race, ethnicity, sexual orientation, disability, socioeconomic condition, age, religion, nationality, regionalism, citizenship status, or at the intersection of some of these, in the work environment of Incognia.

Some examples:

- You should not engage in any unwanted behavior, physical, verbal or non-verbal, that has the purpose or effect of violating a person's dignity or creating an intimidating, hostile, degrading, humiliating or offensive work environment.
- We value respect for others and any offensive behavior should be combated

immediately. If you notice any situation of exclusion, discrimination or harassment, talk to a member of the Ethics Committee or report directly to our Ethics Channel.

It is important that everyone reads our "Inclusion, [Anti-Discrimination and Anti-Harassment Policy](#)", in it we detail each point mentioned above.

B)

Collaboration

We promote a collaborative and trustful environment with colleagues, partners, customers, suppliers, shareholders, and everyone we work with, prioritizing well-being and collective development over individualism and the pursuit of personal interests that are not aligned with the company's values and ethical conduct.

Some examples:

- No matter your position at Incognia, it is very important that you always share your ideas and your points of view.

- Don't settle for the basics, always seek improvement in everything you do for the company.
- If you disagree with your coworker's viewpoint on a certain issue, you should always express your opinion politely and with arguments that contribute to a healthy discussion.
- We value the culture of feedback; everyone is encouraged to give feedback to each other, within and outside their teams, whether for peers or leaders.

C)

Responsibility

We are all responsible for the business. Personnel must be honest in their work and question whether what they are doing is aligned with the company's values. It's important to recognize failures and seek support. Anyone who witnesses inappropriate behavior or conduct contrary to this Code must report it so that appropriate measures can be properly taken.

Some examples:

- Have you come across any uncomfortable situation where you have doubts whether it is aligned with our values or not? Stop and think. Reflect on the matter and use the available channels to help you clarify the issue.
- A client or colleague has suggested a process or solution that may be contrary to Incognia's privacy rules or put the protection of users' personal data protection at risk. Rethink, this is not how we operate, if in doubt, ask for help.

D)**Remote Work**

We work on a remote model where people can work from home, the office or anywhere else they want. We have autonomous teams capable of choosing the best way to work to achieve our goals and mission. What matters is that we are aligned with our values and with this Code of Ethics and

respecting our physical and mental health. We've built a complete guide with best practices for this remote work environment for the Incognia team, who may contact the People team if they need to be reminded of the access link.

E)**Absence of Politics**

We do not tolerate politics. Therefore, the Incognia Team should not treat people differently because of their position, nor should criticize others' work without genuine motivation or adopt behaviors that may hinder the healthy growth of people within the company.

Some examples:

- We value feedback culture. We should all give feedback that is built on facts/events and competencies, not on relationships, guesswork, or camaraderie.
- All opportunities for development and growth should be evaluated equally

for all teams, taking into account only meritocracy and not unequal treatment and affinity-based decisions.

F)**Meritocracy**

We adopt meritocracy as the criteria for any type of hiring, recognition, and reward. The company always seeks excellence, and this is reflected in the Incognia Team.

Some examples:

- We guide our internal movements (hiring, promotions, recognitions) by meritocracy. The focus is on the performance and cultural fit of the individuals. If you notice any situation otherwise, it is very important that you talk to your manager, a member of the Ethics Committee, or report directly in our Ethics Channel.
- We take our performance very seriously. Therefore, we offer support through our onboarding process, frequent feedback

with leadership and continuous feedback among colleagues, evaluation cycles, and the right tools for your development. meritocracy and not unequal treatment and affinity-based decisions.

report directly to our Ethics Channel. feedback among colleagues, evaluation cycles, and the right tools for your development. meritocracy and not unequal treatment and affinity-based decisions.

G)

Leadership by example

Leaders have the responsibility to lead by example, serving as a model and inspiration for their teams to adopt ethical conduct, encouraging decision-making in line with this Code, creating a work environment where people feel free to question any inappropriate behavior and that there is no retaliation against those who speak out.

Some examples:

- All leadership should act in accordance with what is expected by the company culture, being examples of our values, seeking team growth through performance and well-being. If you notice any different situation, talk to your manager, Business Partner, a member of the Ethics Committee, or

05

Ethics and integrity in
the way they do business

05 Ethics and integrity in the way they do business

A)

Never bribe nor accept bribes

Never offer, solicit, or accept bribes or anything of value from any commercial business, public official, or intermediary to obtain or retain business or gain an unfair business advantage. Bribes may also not be paid indirectly through intermediaries working on behalf of Incognia. “Anything of Value” is not limited to monetary payments; it also includes anything useful or valuable to the recipient.

For more detailed guidance on anti-corruption, please refer to the Third-Party Relationship and Anti-Corruption Policy.

B)

Avoid Conflict of Interest

The conflict of interest is characterized by the incompatibility between your personal

interests with those of the company, which may interfere with, compromise, or influence impartiality and independence of judgment in the performance of your responsibilities and attributions at Incognia.

You must always act with transparency and integrity, avoiding situations that may compromise or influence your professional decisions. The use of company resources (facilities, materials, equipment, information, or any company assets) must not occur for self and/or third-party benefit, especially when this may result in harm to the company.

Relationships with customers, suppliers and partners should be objectively, ethically, and impartially oriented, in the company's best interest and respecting the interests of those involved. Such relationships shall not result in any personal or third-party

advantage with whom the employee has personal, economic or political relationships.

The acceptance of materials, invitations, and gifts is subject to the rules set forth in the Third-Party Relationship and Anti-Corruption Policy.

If you believe you are in a conflict of interest position, ensure the integrity of your decision. In situations like this, you should report such a case to your immediate manager or to someone who is on the Ethics Committee so that the situation can be evaluated and the appropriate procedure can be guided. Transparency is essential to preserve your integrity and the company's reputation.

Some examples:

- Inform your manager or the Ethics Committee if there are any elements

indicating that your involvement in a customer project may represent a conflict of interest between you or any third parties with whom you have a relationship and the respective customer, so that the situation can be assessed and the most appropriate course of action can be determined.

- Do not use confidential information obtained through your role for your own benefit, for the benefit of third parties, or for any purpose unrelated to your activities at the company.
- Make referrals for positions at Incognia based on objective criteria such as cultural fit and qualifications. If the referred candidate is a relative, this relationship must be disclosed in advance to the People team

C)

Good competition practices

We win business by the strength of our technology and the efficiency of our teams. This is what sets us apart. It means that the Personnel, vendor, third party or partner

should not pay, offer, authorize and/or promise (directly or indirectly) any amount, assets of undue value or advantage to any person, including a client (public or private), to attempt in any way to have a favorable treatment in a negotiation.

Likewise, we don't arrange prices with competitors, divide regions of activity, change bid results, or use questionable information to gain competitive advantages. Remember that improper advantage does not only mean money, but it also includes gifts, travel, lunches, entertainment, donations and sponsorships that are important to the Client.

Also take care with the way we communicate, it is essential that the content of your communications does not generate the false perception that we do not somehow follow good competition practices.

Besides the provisions of this Code of Ethics, our Third-Party Relationships and Anti-Corruption Policy, provides guidelines for offering and receiving gifts, in addition

to providing rules for the prevention of corruption, through the relationship with Public Officials and other persons involved in any negotiation. Therefore, your actions must comply with both the Code and the Policy.

If you have any doubts about the guidelines above or the legitimacy of any conduct, talk to your immediate manager or the Ethics Committee, they will always be available to clarify it.

D)

Third-parties acting on behalf of or in favor of Incognia

All third-parties, vendors, consultants, service providers, and partners who act on behalf of, in the interest of, or in benefit of Incognia must act in accordance with the highest levels of commercial and corporate integrity, fully complying with this Code of Ethics and other policies to the extent it is applicable to them.

If you become aware of or suspect that there are or have been wrongdoings committed

by any third-party that has relationships with Incognia, you must inform the ethics committee or the legal department so such irregularity can be investigated and, if assessed that wrongdoings have been committed, terminated by Incognia the relationships with the respective third-party.

Some example:

- If a Partner shows interest in circumventing a bidding procurement process required by law or unlawfully pays amounts to a public official, Incognia will terminate the relationship with such Partner.
- Incognia will not maintain relationships with suppliers accused of corrupt practices.

E)

Relationship with public officials

Relationship with public officials for the purposes of this Code, the term “public officials” means anyone who, in Brazil,

the USA or abroad, competes for and/or holds a public position, job or function in bodies, offices, state entities or diplomatic representations, in organizations controlled, directly or indirectly, by the government, in international public organizations, in political parties, even if temporarily or without remuneration, or whoever is a candidate for public or elective positions.

The family members of public officials in a direct and collateral line should receive the same treatment as a public official. You must not promise, offer or make payments to public officials or to persons related to them in order to encourage, facilitate or accelerate the outcome of a public officer's action.

In addition, you cannot unlawfully influence (or insinuate) the decisions of a Public Official in the exercise of its public function.

Example:

- You cannot offer money or advantages for a certain bill, which could harm our product, to be archived.

Incognia is committed to collaborating with any lawful investigations that may require information from Incognia, so that you must not obstruct investigations or inspections by the competent authorities, and the Legal team must always be informed of this.

Example:

- You must not withhold, tamper with, or destroy information that has been lawfully requested by the competent authority in investigations.

With regard to public procurement procedures and contracts with public bodies, you must not defraud or offer an advantage to frustrate required competition. You must also both not disturb the performance of any act of a bidding procurement procedure, nor obtain any personal advantages arising from such contracts entered into with the public administration.

To ensure that you are complying with this code, you must strictly follow Incognia's Third-Party Relationships and Anti-Corruption Policy.

F)**Keep accurate records**

Regulators and our stakeholders expect Incognia to maintain strong controls over company assets and accounting practices to ensure that books and records are transparent and accurate. Our commitment to ethics and integrity is reflected in our dedication to accurate recordkeeping and complete and timely reporting. Internal and external reports and communications must be full, fair, timely, accurate, and understandable.



Ethics and integrity in the relationship with society

06 Ethics and integrity in the relationship with society

A)

Prevention of Money Laundering

We are also in the ecosystem of financial transaction controls. Thus, we always need to look at transactions made with partners, suppliers and customers, especially to ensure that they do not have the purpose of hiding or disguising the source of illegal financial resources, such as corruption, money laundering, drug trafficking, counterfeiting of money, theft, among others.

For this, we have established prevention guidelines, such as: always attesting to the integrity of the customer, supplier and partner and of what was contracted, monitoring suspicious operations and maintaining several internal stages for the approval of transactions with third parties. We act as owners, so be aware of situations that could potentially involve

money laundering. This includes requests for cash payments, or any unusual payment method.

It is worth emphasizing that Incognia commits to public authorities whenever necessary and possible, providing information when any type of suspicious operation is identified. Remember, the legal team always needs to be aware of this type of operation.

B)

Respect for human rights

We respect human rights and we only relate to partners, customers and suppliers who demonstrate the same commitment in their practices and operations. The work conditions in the company are inspired in the principles contained in the United Nations Universal Declaration of Human Rights, Fundamental Principles and

Rights at Work of the International Labor Organization, offering fair salary, benefits and conditions of work, in accordance with the laws, respecting the right of freedom of association, absence of slave-like labor, and a workplace free from discrimination, harassment, and any form of violation of human dignity.

Some examples:

- We do not do business with companies involved in practices that are incompatible with human rights, such as child labor, slave-like labor, discrimination, harassment, or other serious violations recognized under applicable law.
- Our software and algorithms are developed in a way that does not generate unlawful discrimination and does not violate our users' human rights.

C) **Environmental, labor, tax and social security responsibility**

We are committed to faithfully comply with environmental, labor, social security, civil and tax laws, as well as the rules related to occupational safety and health..

D) **Interviews, Press and External Communications**

We value the transparency of our communications, we want to transmit the right information, at the right time and in the right format. Thus, any public statement or pronouncement on behalf of the company must be coordinated and authorized by the marketing department or an officer.

Example:

- You have been invited to talk about your work at an event, report to the marketing department and pre-align the speech.

E) **Political Positioning**

By choice, we choose not to support, directly or indirectly, any political party in the countries in which we operate. Thus, it is forbidden to use the company's resources in benefit of any political party activity.

Some examples:

- Do not accept business that has the end of any political purpose.
- If you have any questions about how to deny a business under those terms, talk to your manager.
- deny a business under those terms, talk to your manager.

F) **Donations and Sponsorships**

All donations and sponsorships made by Incognia must be made for the benefit of legitimate organizations, which must not have suffered with and/or exist any process, accusation, investigation against it involving violation of anti-corruption laws or practice

of improper payments, bribery, among others. Donations must not be made in exchange for favors or undue benefits, and must be previously approved by the immediate leader and the Legal Team or CFO, who will analyze each situation individually, as well as the institutions involved. In accordance with current law, donations must not be directed to electoral campaigns or political parties.

G) **Social Media**

We are all proud of what we have built here and we want to empower you to get the best out of the media. We know that you will use social media for personal topics and topics related to the work developed by each of you, we just suggest you take some care and remember: be transparent, you are an ambassador of our brand, our customers and contracts are confidential.

Some examples:

- Never share information that has been shared with you internally only or that

may have a confidential nature, such as the content of our meetings (e.g. updates) or customer information.

- Do not expose the financial situation of the company and contracts that are under negotiation and/or are confidential.
- Avoid taking or sharing photos or videos that show company computer screens or devices, as they may contain confidential data and information, including details about clients, internal systems, or projects under development.
- If you have questions about being able to share a particular subject, talk to your manager, a member of the Legal or marketing team.



Ethics and Integrity with
the company's assets
and information

07 Ethics and Integrity with the company's assets and information

A)

Confidential and Privileged Information

You will eventually have access to confidential, including personal data, and/or proprietary information by virtue of your position or function. In this way, you must maintain absolute confidentiality about any information that may be known by you and/or that the company provided you for use in your positions/functions.

We must all ensure that confidential and/or proprietary information is not transferred, disclosed and/or used without prior authorization from the company, whether for personal purposes or for or by any third party.

When it is necessary to disclose confidential information to a third-party for the purposes of the company's activities, request the signing of the Non-Disclosure Agreement

by the third-party or ensure that the third party involved has already signed a confidentiality clause with us.

Even within our company, we must only share confidential information with people under a need-to-know basis. Also, always think about all the precautions you can take to avoid undue sharing of confidential information.

It is very important that you are aware of our related policies. Whenever you are in doubt about this matter, talk to a member of Security or Legal team.

Remember that your duty of confidentiality remains in effect even after the termination of your relationship with Incognia, for at least the period provided for in your confidentiality agreement signed with the company.

Example:

- A friend or family member asked whether you could use Incognia's data to help with a matter of interest to them. Remember that Incognia's client data is confidential and may only be accessed or used for the legitimate purposes for which it was collected and directly related to the company's activities. If you receive any request of this kind, do not access the data and immediately inform your manager or the Legal team for guidance on how to proceed.

B)

Intellectual property

Surely you have realized that one of the key factors of our business is our intellectual property. Therefore, we need to protect it at all times. Intellectual Property includes

trademarks, designs, logos, codes, computer programming, domains, software, patents, and business secrets. Protecting intellectual property means not allowing anyone to misuse it, in other words, without proper authorization.

Intellectual property also includes what you've developed. Whereas you are a company worker or services provider, everything you develop will be protected as the company's intellectual property and its use will be restricted to the company's activities and interests. This means that improperly sharing such content with a third-party is a violation of our company's intellectual property.

C) **Privacy**

We respect and put user privacy first, as an integral part of our values and vision and we only establish our business with clients, third parties, vendors and partners who share these same values and vision.

All of our business decisions are based on respect for the privacy and the protection of our users' personal data, and all of our products and services are developed with privacy as part of the delivery.

When handling personal data, always remember to follow the guidelines of the [Internal Privacy Policy](#) and to only access, collect or otherwise handle personal data that is strictly necessary for your work and only to achieve related business purposes.

If you become aware of or suspect that there is or has been an incident involving personal data, which includes not only a data breach but also improper data sharing or processing in violation of the company's policies, you must report it immediately to the Privacy team.

If you have any doubts, reports or requests about privacy and personal data protection issues, do not hesitate to contact the company's Privacy team through our internal communication channels or by email at dpo@incognia.com

D) **Reliability of Incognia's Financial Records and Resources**

We all need to make sure our financial records are accurate. You should not falsify, omit, or alter any data or information, or even authorize someone to do something in such a manner. Any expense must be done honestly and efficiently. We must also provide transparent, regular and reliable information to our auditors.

Likewise the Company and investors are subject to periodic audits, as well as an investigation by regulatory bodies, ergo, it is our obligation to ensure that all information given is accurate and complete, and it is essential to cooperate with auditors and investigators, whenever necessary.

Some examples:

- We must choose suppliers through open quotations, all offers from suppliers must be compared and considered fairly and without favoritism.

- In no way falsify and/or produce documents or numbers to obtain a different result from reality.
- When you make expenses that are required to perform your work, you can request reimbursement of that expense. Previously, align any spending with your immediate manager. Use this feature consciously and transparently. You can find details in our Refund and Payments Policy.

The Ethics Committee is responsible for writing and updating the code.

Versions of the Code of Ethics:

Version	Revision date	Changes descriptions
V.0.1	July 2019	Creation of the first version of the Code.
V.1.0	November 2020	Code layout redesign and content more in line with company's culture.
V.1.2	August 2021	Addition of "Our priority is to serve our customers" and updating of the ethics committee members.
V.1.3	July 2022	Addition of version control and the anti-corruption and compliance clause in the relationship with all stakeholders.
V.1.4	April 2023	Updtade of our values.
V.1.5	April 2024	Review of the item "Ethics and Integrity in the Workplace" correlating with our "Inclusion, Anti-Discrimination and Anti-Harassment Policy".
V.1.6	November 2025	Expansion of the applicability of the Code of Ethics and improvements to the confidentiality provisions.



Palo Alto, 2025

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