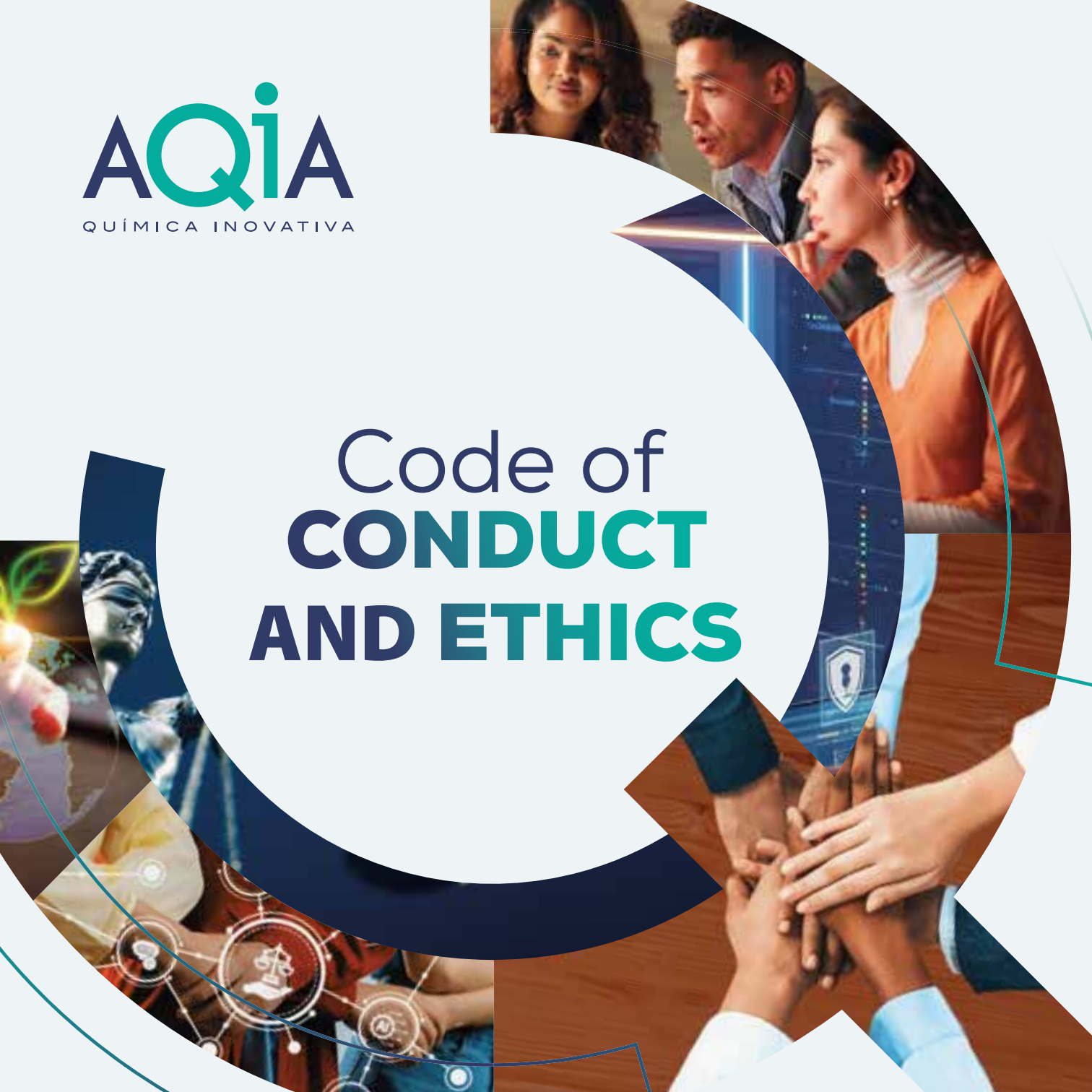


Code of **CONDUCT** **AND ETHICS**



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MESSAGE FROM SENIOR MANAGEMENT

At AQIA, we believe that integrity should be at the center of all our decisions, relationships and attitudes. It is through them that we strengthen our culture, preserve trust, and ensure responsible action.

Throughout our history, we have built a solid foundation based on principles such as ethics, transparency, respect and responsibility. These principles guide the way we conduct our business and interact with society.

AQIA's Code of Conduct and Ethics articulates these principles into clear guidelines to direct our behavior and support our day-to-day decisions. This document reaffirms the Company's commitment to legal compliance, high standards of governance, and cultivating an environment characterized by integrity, respect, and a commitment to sustainability.

We count on everyone's commitment to ensure that this Code is put into practice every day and reinforced by actions consistent with AQIA's values.

Executive Committee

AQIA



INTRODUCTION

The purpose of the Code of Conduct and Ethics is to establish guidelines for professional and ethical behavior in all relationships between AQIA employees.

We expect the entire AQIA team, regardless of their position in the organization, to commit to these essential principles. **The Company's success and growth depend on the collective efforts, driven by optimism, credibility, and, above all, ethical conduct.** Adherence to these solid values adds significant value to the organization and strengthens our culture.

Although it is impossible to predict every situation that may arise in our day-to-day work, this Code serves as a guide to help us make the most appropriate decisions. It is updated periodically to ensure the ongoing preservation of our ethical culture over time.

With determination, transparency, and commitment, we are ready to collectively transform the way people work and interact, always guided by ethics and responsibility.

ABOUT US

We are a chemical and pharmaceutical company dedicated to offering innovative, sustainable solutions for personal care, nutritional supplements, food, cosmetics, pharmaceutical, compounding, and veterinary markets. We deliver the best results for our customers with agility, expertise, and transparency. We are committed to:



- Ensuring the continuous improvement of the Integrated Management System, with a focus on quality, the environment, health, safety, innovation, and sustainability;
- Complying with all applicable laws and regulations governing products, processes, and environmental and working conditions;
- Ensuring the quality, safety, and performance of products and services, with a focus on customer satisfaction;
- Protecting the environment by preventing pollution and promoting responsible use of resources;
- Maintaining a safe and healthy work environment with an emphasis on preventing risks;
- Providing training and awareness among employees and third parties regarding best practices;
- Contributing to sustainable development while respecting people and communities.



MISSION: To develop innovative chemical solutions that provide well-being and sustainability while meeting customer needs with unparalleled excellence.



A LOOK AHEAD TO 2030: To be a global benchmark in innovation, responsible production, and quality in ingredients for personal and animal care, as well as pharmaceutical, nutritional, and veterinary products, while expanding our presence in domestic and international markets.



VALUES: Believe in human potential, use technology responsibly, and respect sustainability.



APPLICABILITY

This Code of Conduct and Ethics **applies to all individuals and organizations that have any relationship with AQIA**, regardless of their position in the organization, and must be communicated and fully adhered to it.



HUMAN RELATIONSHIPS

Respect for Others:

Respecting and appreciating all people - whether they are collaborators, customers, suppliers, partners, or members of society - are fundamental principles that should guide everyone's conduct.

We condemn all forms of discrimination, harassment (sexual, psychological, or of any kind), intimidation, humiliation, or violence. Likewise, we do not tolerate child labor, forced labor, or any practice that violates human rights.

We strive to foster a safe, respectful, welcoming, and inclusive work environment in which everyone feels valued and treated with dignity.

Employees:

AQIA adheres to the principles of equal opportunity, non-discrimination, and diversity in its hiring processes for both internal promotions and new employees. The Company seeks to increase the inclusion of people of all races, genders, LGBTQIAPN+ individuals, and people with disabilities at all organizational levels, through recruitment processes guided by affirmative action policies.

The Company values a dignified, responsible, inclusive, and equitable work environment. It recognizes that these conditions are essential for employees to properly perform their duties and achieve professional and personal growth.

Employees must perform their duties in a professional manner and with the skills necessary to carry out their responsibilities properly. At the same time, leadership must provide adequate opportunities for development, support, and fair treatment, ensuring equity in workplace relationships.

Employees are expected to adopt personal and professional attitudes that are aligned with the Company's values, so that:

- **Acting in accordance with AQIA's guidelines and instructions;**
- **Owning up to your mistakes honestly and transparently;**
- **Notifying your manager of any errors or mistakes as soon as possible, so that problems do not escalate and their effects can be contained;**
- **Questioning and reporting to AQIA any directives that conflict with the Company's principles and values.**

Discrimination and Prejudice:

Any prejudiced or discriminatory behavior at any level of the hierarchy—whether in the workplace or during any work-related activity—based on race, color, ethnicity, religion, nationality, gender, marital status, sexual orientation, political views, age, physical disability, or any other condition that distinguishes individuals is prohibited and considered unacceptable. Employees are also expected to adopt the same attitude outside the workplace and in electronic or digital environments.

Workplace Harassment:

Any form of workplace bullying is strictly prohibited, and the Company expects all employees to take an active role in combating this practice. Workplace Harassment is defined as any gesture, word, written communication, behavior, or attitude that disrespects, humiliates, or undermines the dignity of any person in the performance of their duties, whether on or off Company premises, regardless of hierarchical level or the professional relationship involved.

Workplace Harassment is characterized by repetitive conduct that offends a person's dignity and physical or psychological integrity, with the aim of humiliating, embarrassing, or destabilizing them, thereby impairing their performance, their relationship with the workplace, or their connection to the Company.

Similarly, any form of bullying is prohibited on Company premises or during professional activities, including face-to-face and electronic interactions. Bullying is defined as negative, discriminatory, offensive, persecutory, or hostile treatment of employees or third parties. Like workplace harassment, bullying can occur between individuals at the same or different hierarchical levels.

Sexual Harassment:

Sexual harassment occurs when a person is made to feel uncomfortable for the purpose of obtaining a sexual advantage or favor. Any inappropriate conduct, such as gestures, words, written communications, behaviors, or attitudes, that causes discomfort with the intent of obtaining a sexual advantage or favor is prohibited, whether inside or outside the workplace, during work activities, or arising from them.

Sexual harassment is a crime under the Brazilian Penal Code and may result not only in internal corrective and disciplinary measures imposed by the Company, but also in investigations conducted by the relevant public authorities and other applicable legal measures.

Conflict of Interest:

A conflict of interest arises when the personal interests of employees or third parties conflict with AQIA's interests, which may lead to undue favoritism. This situation may arise in relationships with suppliers, customers, partners, government agencies, or among employees themselves. Therefore, any conflicts must be handled with honesty and transparency to ensure that the Company's interests are always protected.

All conflicts must be reported to immediate supervisors, who must refer the matter to the Human Resources and/or Compliance departments as soon as they are identified by the Company's employees and/or partners, so that they may be formally recorded using the Conflict of Interest Form, which is available at the Company.

Romantic Relationships or Family Members:

Certain rules prevent conflicts of interest arising from romantic and family relationships:

- **Prior notification to and approval by the Human Resources department is required when considering the hiring of employees who have a romantic or family relationship with other employees currently working at the Company;**
- **The candidate must meet the requirements for the position, without privileges of any kind;**
- **A subordinate relationship is prohibited between employees who are in a romantic relationship with each other and/or family members.**

Any situation in which there is influence over activities, performance evaluations, internal promotions, and transfers that give rise to this type of situation must be approved in advance by the Compliance and Human Resources departments.

Side Activities:

Side activities are those that employees engage in outside of their regular work hours, whether or not they are paid. Such activities are permitted, provided they do not negatively impact the employee's performance or the Company's image, nor constitute an act of competition or potential competition with AQIA. Below are key practical guidelines on this subject:

- **Engaging in outside activities during working hours or on Company premises is not permitted;**
- **The use of the Company's assets or resources for such activities is prohibited, including its intellectual property rights;**
- **It is prohibited to engage in any type of commercial advertising related to outside business activities on the Company's premises;**
- **They must not be linked to illegal products or acts.**

Political or Religious Activities:

The Company respects its employees' political and religious activities and opinions, provided that the Company's name and/or brands are not associated with the employee's profile, subject to the following conditions:

- **Using the image of AQIA, its products, or its brands for political campaigns or religious conversion is not permitted. Practices that may link the Company to such campaigns are also prohibited;**
- **An employee may not use their position to support a candidate, a political party, or a religious institution;**
- **Political and religious activities must not be conducted on Company premises and/or while on Company business; for example, distributing flyers inside or in front of the workplace;**
- **The pursuit of political and religious activities should not result in any preferential treatment or disadvantage in an employee's professional performance.**

It is important to note that the Company communicates only through its official channels, and any comments or opinions expressed by its employees are in no way related to AQIA's official position, regardless of their job title.

Freedom of Association:

The Company recognizes and respects the right to freedom of association, including trade unions, private or government-run associations, professional organizations, and other incorporated entities. This right must be exercised responsibly, ethically, legally, and with respect to the Company's image in society.

Any activity, advertising, or expression related to political parties, religion, or professional associations is prohibited in the workplace and through the Company's channels and assets.

These matters are strictly personal and may not be associated with the Company's image or resources.

Freedom of Expression and Social Media:

AQIA respects its employees' freedom of expression and recognizes the importance of social media and digital platforms as communication tools. However, any sharing of content related to the Company must be done responsibly, ethically, and in accordance with its values, guidelines, and internal policies.

The publication of institutional, technical, or brand-related content—including content related to AQIA's products, facilities, processes, or activities—on social media, websites, or other media must comply with internal policies and be coordinated in advance with the Marketing department.

Personal posts, as well as the sharing of photos and videos, are permitted provided they do not disclose confidential or strategic information, do not reveal production processes, restricted areas, internal data, or protected equipment, and do not compromise the Company's security, reputation, or interests. In production areas, laboratories, and logistics facilities, any photo or video recording requires prior and express authorization.

The use of mobile devices is permitted, provided it is done responsibly, safely, and in compliance with policies regarding confidentiality, information security, operations, and facilities.

We expect all employees to use social media and digital platforms with respect, empathy, and good judgment, clearly distinguishing personal opinions from the Company's position and fostering a harmonious environment both at work and outside of work.



BUSINESS RELATIONSHIP

Gifts, Presents, Hospitality, and Entertainment:

The offering or acceptance of gifts, hospitality, or invitations for entertainment must not, under any circumstances, be intended to influence decisions made by the Company, its customers, partners, or suppliers.

It is expressly prohibited to offer, give, or receive any amount of money in the form of a gratuity, gift, or equivalent.

It is permissible to give and receive gifts, provided that this practice is guided by the principle of honesty, is conducted openly and transparently, and is not intended to obtain undue advantages.

For a better understanding, here are a few concepts:

- **Presents:** Goods or services intended for personal use or consumption that have commercial value and do not fall under the definition of promotional gifts.
- **Gifts:** These are items that have no commercial value or whose market value is less than R\$ 200.00 (two hundred reais). These gifts are offered or received as a courtesy, for advertising purposes, brand promotion, or to celebrate events. They are of a general nature—that is, they are not intended to benefit a single person—and typically feature the AQIA logo or that of the supplier providing the gift to our employees. Examples: planners, calendars, notebooks, notepads, key chains, and pens.
- **Hospitality:** Includes travel (by air, sea, and/or land, etc.), lodging, meals, and welcoming, whether or not related to business activities. Hospitality provided exclusively for tourism or leisure purposes is considered a gift.
- **Entertainment:** Activities or events that have as their main purpose to provide leisure to its participants, such as parties, shows, sports events, among others.

If you have any questions about whether it is appropriate to accept or offer any type of gift, present, hospitality, or entertainment, you should seek guidance from the Compliance department.

Public Administration:

It is prohibited to offer, promise, or receive, directly or indirectly, benefits to public officials, including—but not limited to—gifts, hospitality, and entertainment of any value.

Any situation that contradicts what has been observed must be reported to the Compliance department immediately for investigation and resolution.

Donations:

The donation process should improve AQIA's image, benefit the community, and align with the Company's market and institutional interests. Special attention should be given to its social role.

All donations must comply with relevant policies and receive the necessary approvals. Additionally, donations may not create an obligation to reciprocate or seek benefits, and their recipients must comply with applicable laws.

It is the Company's duty to ensure:

- **Methods for tracking donations to verify or confirm how the donated items were used;**
- **Make sure the recipients of the donations have sustainability mechanisms in place so they can continue to exist even if they don't receive donations.**

Finally, the Company is prohibited from making donations for political or partisan purposes.

**OUR HERITAGE****Assets and Resources:**

AQIA's assets and resources include all tangible and intangible assets owned or used by the Company, such as facilities, real estate, equipment, vehicles, software, systems, trademarks, patents, telecommunications, office supplies, and others.

When receiving or accessing the Company's assets and resources, employees must:

- **Use them properly and carefully to avoid unnecessary wear and tear. Take steps to reduce costs and perform preventive maintenance whenever required;**
- **Do not use them to commit illegal acts, to obtain personal gain, or to access or disseminate content that is offensive or inconsistent with the Company's values;**
- **Immediately report to your supervisor any situation that indicates the possibility of loss, misuse, damage, or theft of Company property;**
- **Do not remove laptops or other equipment from the Company's premises, except with prior, formal authorization;**
- **Return any assets received upon termination, in proper condition and well maintained.**

In accordance with the Information Security Policy, AQIA reserves the right to control and monitor communications, internet access, and equipment connected to its information technology system. This includes access to files stored on the equipment and the corporate network.

Equipment must always be used responsibly. Sharing access, passwords, or credentials for software and systems provided for the performance of professional activities is prohibited.

Confidentiality of Information:

Employees must keep all confidential information belonging to AQIA, its customers, suppliers, and partners confidential. Disclosing this information could harm the Company or third parties.

Examples of confidential information: This includes product formulas, production orders, financial and accounting data, customer information, salary and employee information at any hierarchical level, and any other information not expressly disclosed by the Company.

Any material, idea, invention, creation, or improvement developed during employment or using Company resources is considered the property of AQIA. Any resulting intellectual property rights are automatically incorporated into the Company's assets and remain its property even after termination of employment.

Responsible Use of Artificial Intelligence (AI) Tools:

Artificial intelligence tools must be used responsibly, ethically, and in accordance with the Company's guidelines. The use of these tools, however, may pose significant risks related to the protection of confidential information and the reliability of AI-generated results.

Any information entered into an AI tool is incorporated into the model and may become the property of the provider and be shared with other users outside the organization.

Confidential, non-public, Company or personal information should not be provided, in any form, to AI tools. This includes information related to:

- **Personal data;**
- **Company data, such as contracts, policies, processes, and procedures;**
- **Compliance, including our customers, suppliers, and partners;**
- **Information protected by patents or copyrights.**

In addition, any results generated by an AI tool, even if approved by the Company, must be carefully reviewed and evaluated to ensure their quality, accuracy, reliability, and appropriateness. The employee and the Company remain responsible for decisions based on such content.

**RELATIONS WITH THE EXTERNAL AUDIENCE****Customers:**

Customer satisfaction is our priority, guided by quality standards, applicable regulatory requirements, excellence, and transparency. We adhere strictly to deadlines, commitments, and contractual obligations. Preferential treatment, discrimination, and undue favoritism are prohibited. All customers receive impartial, respectful, and equal treatment.

Relationships with Suppliers and Service Providers:

Our relationships are guided by honesty, trust, discipline, and legal compliance. Suppliers are selected based on objective criteria, including technical, financial, quality, social, environmental, ethical, and reputational factors, without discrimination or favoritism.

The Purchasing department centralizes all procurement activities and obtains at least three quotes to promote fair competition and transparency.

- **IMPORTANT: WE DO NOT ACCEPT that our suppliers and/or service providers, even those in the hiring process, approach our employees to obtain direct or indirect benefits, such as bribes, preferential treatment, or questionable gifts.**
- Employees may not use their position to contract services or suppliers for personal purposes. Any private contracts must be entered into independently and without AQIA's involvement. The employee is fully responsible for any associated expenses and obligations.

Relationships with the Government and Public Agencies:

We maintain honest, transparent, and strictly lawful relationships with municipal, state, and federal authorities. We fully comply with laws, standards, regulations, and fiscal, tax, environmental, and regulatory obligations. We reject any form of corruption, bribery, influence peddling, or undue favoritism.



LEGAL COMPLIANCE

General Data Protection Act:

AQIA remains committed to complying with applicable laws regarding privacy and the protection of personal data, particularly the General Data Protection Law (Federal Law No. 13,709/2018).

Therefore, all employees, third parties, suppliers, and business partners are responsible for ensuring the protection of personal data processed in connection with their relationship with the Company, in accordance with the Data Privacy Policy guidelines.

Therefore, always:

- **Observe the rules established by the Company regarding the use of personal data;**
- **Take part in training sessions and activities that raise awareness about privacy and the protection of personal data;**
- **Take a proactive approach to answering questions about the use of personal data and/or reporting any violations of the Company's personal data processing guidelines.**

Any requests or questions regarding this matter should be directed to the Data Protection Officer, in accordance with the Data Privacy Policy.

Fighting Corruption and Money Laundering:

AQIA condemns any act or form of corruption, bribery, improper gain, or money laundering, in accordance with the Anti-Corruption Act and the Money Laundering Act.

It is expressly prohibited for any employee, supplier, or partner to: offer, promise, give, or authorize, directly or indirectly, an undue advantage, bribe, or any other type of undue advantage to a public or private official by virtue of that official's office, role, or position.

AQIA employees must reject any offer or request for an improper benefit. Any suspicion or attempt at corruption or money laundering must be reported immediately to Senior Management and the Compliance department.

Please refer to the Anti-Corruption Policy for more information. Compliance with this policy is mandatory for everyone.

Unfair Competition:

We strictly adhere to regulations that protect fair competition. We conduct our operations ethically and avoid any unfair practices that could give us an advantage over our competitors.

We actively support free competition in the markets where we operate. In line with this commitment, we condemn and seek to curb any anticompetitive behavior or abusive practices that could result in economic violations or unfair competition. We always uphold the principles of transparency and fairness.

We would like to emphasize that violations of antitrust and fair competition laws can have serious consequences for both AQIA and its employees.

To cooperate effectively with AQIA, we have adopted the following guidelines:

- (i) Fully comply with all laws and regulations regarding fair competition and antitrust;
- (ii) Obtain information about competitors only through legitimate means;
- (iii) Respect the confidentiality of information and the intellectual property rights of competitors and third parties.

International trade:

We strictly adhere to all legal provisions governing international trade, including any sanctions or restrictions that could hinder our ability to develop business relationships with specific countries, organizations, or entities.

Our operations entail the following:

- (i) full compliance with applicable trade regulations in the markets where we operate;
- (ii) adherence to all import and export rules governing the movement of goods, including license and customs control requirements, and (iii) conduct that aligns with economic sanctions and restrictions prohibiting or limiting transactions with specific countries, companies, or individuals.

For more information, please see our Import and Export Policy and Guidelines.



SAFETY, HEALTH, AND ENVIRONMENT

Golden Rules:

We are committed to maintaining a safe and healthy environment for our employees, suppliers, visitors, partners, customers, and the community. All employees are expected to strictly follow health and safety guidelines and procedures, paying special attention to the **Golden Rules**.

If you notice a situation that could endanger your or someone else's physical safety, you must immediately notify your supervisor and the Occupational Safety team.

Environment:

AQIA is committed to environmental responsibility and sustainable practices. The Company ensures compliance with applicable laws and regulations by focusing on environmental protection, biodiversity preservation, and efficient use of natural resources.

In this context, the Company:

- **Fully complies with environmental legislation and other applicable requirements;**
- **Prioritizes the responsible use of natural resources and pollution prevention;**
- **Continuously works to improve its processes and reduce environmental impacts;**
- **Embraces innovation and the adoption of sustainable practices in its activities;**
- **Reinforces its commitment to ESG principles and the protection of the ecosystems in which it operates;**
- **Does not conduct animal testing, prioritizing alternative methods based on science, innovation, and technology.**

AQIA advises its suppliers to adopt environmentally responsible practices that align with its sustainability principles. This ensures full compliance with applicable environmental laws and regulatory standards at the federal, state, and municipal levels. Suppliers are also responsible for any environmental damage.

They are also expected to work toward the continuous improvement of the environmental efficiency of their operations by adopting sustainable practices, recycling, and using natural resources responsibly.



ETHICAL CONDUCT MANAGEMENT

Whistleblower Channel:

AQIA provides a dedicated channel for reporting violations or non-compliance regarding the Code of Conduct and Ethics, its policies and standards, and applicable laws.

An independent company manages the channel, ensuring the confidentiality of information and—if the whistleblower desires—anonymity. Reports can be submitted by employees, third parties, customers, suppliers, and other stakeholders.

To ensure a proper investigation, complaints should, whenever possible, include detailed information, evidence, and documents that assist in investigating the reported allegations. Vague, generic, or unsubstantiated allegations are more difficult to investigate.

The Compliance department is responsible for managing the whistleblower channel and ensuring its proper functioning. The department also conducts and documents internal investigations into potential integrity standard violations and, when necessary, recommends commissioning an independent investigation.

In addition to receiving reports, the channel can also be used to clarify questions about this Code, report integrity issues, submit suggestions, and raise concerns related to ethics and compliance.

Once the complaint has been filed, a case number will be provided to track the case and facilitate any communication during the investigation process.

The AQIA ensures the confidentiality of information and does not tolerate any form of retaliation against individuals who file reports in good faith, participate in investigations, or cooperate with internal inquiries. However, individuals who file false or malicious reports may face appropriate disciplinary measures.

All employees have a duty to cooperate with internal investigations by providing, whenever requested, truthful, complete, and accurate information.

To access the channel, use the link: <https://www.Compliance-office.com/AQIA/>

Violations of this Code:

Violations of the Code of Conduct and Ethics will be reviewed and investigated by the Compliance department and, when necessary, referred to the Executive Committee.

Applicable disciplinary or contractual measures will be determined on a case-by-case basis, considering internal procedures, applicable laws, and the severity of the violation. Such measures may include one or more of the following: (i) counseling, (ii) a verbal warning, (iii) a formal warning, (iv) suspension, (v) termination, or (vi) termination for cause.

Approval of the Code:

This Code was drafted by the Compliance department and approved by the Executive Committee in June 2026. It takes effect on the date of its publication and will remain in effect indefinitely; it may be updated at any time, whenever the need arises.

In addition, its content will be reviewed every 2 (two) years and, when necessary, updated and resubmitted for approval.

CODE OF CONDUCT AND ETHICS



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