

CODE OF CONDUCT AND ETHICS



HEALTH, BEAUTY AND WELL-BEING

WE DEVELOPED THE SCIENCE OF WELL-BEING FOR SOCIETY

We are a 100% Brazilian chemical industry that creates, develops and manufactures ingredients for the Cosmetics, Food, Veterinary, Pharmaceutical and Compounding Pharmacy industries, with a broad portfolio since 1984.

WE ARE PRESENT IN OVER 20 COUNTRIES



MESSAGE FROM THE ADMINISTRATIVE BOARD

More than simply ensuring compliance, in recent years, we have directed our efforts towards being a company guided by ethical principles. The application and sharing of these principles not only propels us to achieve a prominent position in the market in which we operate, but also to build long-lasting, reliable and loyal relationships with our customers, employees, suppliers and other stakeholders.

Practicing what is right and adopting ethical behavior have been key components of our success. Each of us plays a significant role in the external perception of the company, through our actions and in the way we relate to customers.

From this perspective, our Code of Conduct reflects the behavioral standards that guide us, guiding each individual on the most appropriate conduct aligned with the organization's values.

It is important to note that this document does not seek to cover all situations that may arise in everyday life, but we encourage you to read it thoroughly and, if you have any doubts, do not hesitate to seek clarification from the Compliance area.

Ethical behavior must materialize in actions the values that are the foundation of our company, becoming an intrinsic part of our business and daily relationships.

We count on everyone's collaboration, dedication and active dissemination of this document.

Rubens Gimenes Parra
Partner – Managing Director

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INTRODUCTION

AQIA's mission is to face present and future challenges, adopting an ethical and legal stance that extends to all members, from senior management to each individual employee. To that purpose, we are introducing our Code of Conduct and Ethics, which provides guidelines for each member to understand and embody our values and principles.

We expect the AQIA team, at all hierarchical levels, to commit to these essential fundamentals. This will allow each employee to recognize that the success and growth of the company depend on collective effort, driven by optimism and, above all, ethical conduct.

In our view, adherence to and expression of the company's strong values adds value in a significant way. We periodically update our Code of Conduct and Ethics to ensure the continued preservation of this ethical culture over time.

Although it is impossible to predict all situations that may arise in the course of daily activities, we use this Code of Conduct and Ethics as a guide to inform the most appropriate decisions related to our work.

With determination, credibility and transparency, we are ready to collectively transform the way people live, work and interact.

We look forward to your cooperation!

WHO DOES IT APPLY TO?

The Code of Conduct and Ethics applies to all members of the company, from interns to senior management, regardless of whether they are temporary or not. This also includes all partner companies, as well as third parties and service providers who have some kind of relationship with us.



VISION OF FUTURE 2030

◆ **Purpose:** Develop the science of well-being for society.

◆ **Vision:** Innovate, produce responsibly, democratize opportunities, ensure a high level of quality in Personal Care ingredients and Nutritional Supplements in the global market.

◆ **Values:** Believe in the potential of human beings, in the use of technology and in respect for sustainability.

All AQIA employees, regardless of their position, have a responsibility to be a defender of our values, avoiding any conduct that is not in compliance and that may pose risks to the business.

PEOPLE

Human Rights: We support the principles set out in the United Nations Universal Declaration of Human Rights as well as the International Labor Organization's (ILO) Declaration of Fundamental Principles and Rights at Work. We believe that ensuring respect for Human Rights is essential both for our employees and for all people who have interactions with AQIA. To this propose, we seek to:

- a) Prohibit the use of child labor and any form of labor exploitation, including conditions equivalent to slavery, both internally and in partnership with third parties and service providers;
- b) Provide employment opportunities that are fair, impartial and in compliance with applicable regulations;
- c) Foster diversity and provide equal opportunities to all, in a fair manner;
- d) Cultivate an environment free from harassment, intimidation, prejudice and discrimination;
- e) Respect the right of our employees to free association;
- f) Ensure safe working conditions consistent with decent standards.

Dignity and Equality: we value personal dignity and vehemently **repudiate any form of prejudice and discrimination**, whether in the performance of daily activities or in the processes of recruitment, selection and hierarchical promotion. Likewise, **we do not tolerate any type of prejudice or discrimination** in relation to beliefs, age, race, color, nationality, ethnic origin, sexual orientation, gender identity, marital status, political views, religion, language, financial condition, professional training, level of education, appearance, disabilities or physical and/or cognitive limitations.

AQIA is committed to Diversity and Inclusion programs and all employees are invited to participate.



Harassment: Our goal is to create a work environment in which everyone is treated with dignity, fairness, and consideration. Any form of punishment or physical violence, as well as intimidating, harassing or bullying behaviors is categorically prohibited. This includes, but is not limited to, verbal, physical or sexual harassment, as well as actions that may be interpreted as insulting, degrading, discriminatory or that endanger the integrity, dignity or safety of the people involved (whether employees, suppliers or customers).

Harassment: is defined as any unwanted, inappropriate or unwelcome behavior in situations in which a reasonable person, considering all the circumstances, would have predicted that the person targeted would feel humiliated, intimidated or offended. This may include, but is not limited to: i) physical contact, jokes, insults, or offensive language; (ii) suggestions or comments of an offensive nature; (iii) exposure of discriminatory or insulting images or words; (iv) interference with personal belongings or equipment; and/or (v) acts of isolation.

Sexual Harassment: is characterized by embarrassing and pressuring the victim with the real or perceived objective of obtaining advantages or favors of a sexual nature, exploiting someone's influence or professional context, regardless of function or position (for example, telling sexual jokes, showing sexually explicit images or photos, making sexual comments about someone's appearance, demanding sexual favors in exchange for promotion or to avoid threats of dismissal means any unwanted, inappropriate or unwelcome behavior in circumstances in which a reasonable person, taking into account all circumstances in fact) predicted that the harassed person would be humiliated, intimidated or offended. It may include, among others: i) physical contact, jokes, insults or swearing; ii) offensive suggestions or comments; iii) display of discriminatory or offensive images or words; iv) interference with personal property or equipment; and/or v) isolation.

Alcoholic beverages, drugs and weapons: The use of alcohol and/or illicit drugs, as well as the possession or sale of them in the workplace and on company premises, is prohibited. Carrying weapons of any kind is also prohibited. This is considered an extremely serious offense and entails legal, labor and criminal consequences when identified.



Smoking is not permitted in any internal environment of the company!

Freedom of association: We recognize and defend your right to free association, including in unions, associations (private or state), class organizations or other constituted entities, as long as it is exercised responsibly and ethically, within legal parameters and with respect for the company's image before the society. In the work environment, activities of a political, religious or trade association nature are not permitted, as well as any form of advertising in the company's facilities, vehicles and publications.

Any relationship of this type is strictly personal, and the company's association with any of the entities mentioned is not permitted.

Freedom of expression and social media: No employee is permitted to share contents related to AQIA on social media platforms, unless the material has been released and produced by the Marketing Department and disseminated openly among all employees. It is essential that everyone follows company policies, including those covering confidentiality, data protection and privacy, as well as intellectual property rights.



It is acceptable to record photos of supplier and customer visits, as long as these images are not captured in production, laboratory or logistics areas.

In production areas, the use of mobile devices, such as cell phones, is strictly prohibited, meaning the capture of photographs and videos of manufacturing facilities is prohibited.

We value freedom of expression in its various manifestations, as long as it is exercised responsibly and within legal limits. The dissemination of information and exposure of the company's image in a humiliating manner, in any means of communication, including social networks, are expressly prohibited. No employee should make false, slanderous or malicious statements about the company, their colleagues, businesses, partners, suppliers or customers.

We expect all employees to use social media with **respect** and **empathy**.

HEALTH AND SAFETY

Our quest is to promote a safe and healthy environment for our employees, suppliers, visitors, consultants, customers and the community in general. We expect all employees to respect health and safety guidelines and procedures, with special attention to the **golden rules**. If you detect any situation that could compromise your physical integrity or that of any person, it is essential that you report this circumstance to your manager, Occupational Safety or Human Resources.



PROHIBITIONS

All AQIA employees are prohibited from:

1. Leaving the workplace during working hours, for any reason, without notifying the manager or HR department;
2. Break the confidentiality of confidential or privileged information of the company, suppliers and customers or use it for their own benefit or that of third parties;
3. Inciting or taking part in jokes, arguments and rackets within the company's premises;
4. Introduce strangers into the company's premises without the proper knowledge and permission of Occupational Safety, Management or Board;
5. Entering any of the company's premises outside working hours, without being duly authorized;
6. Bring food and beverages to productive areas;
7. Eliminate documents that do not comply with their preservation standards and temporality tables;
8. Promote discord, misunderstanding, discrimination and the breach of the ethical principles established in this Code, in the work environment and during the working day, to the detriment of other employees, managers, consumers and the external public;
9. Remove or conduct outside the company's premises any material without the proper authorization of the Management or Board of Directors;
10. Make use of a cell phone or headset on the premises of the Factory's sectors: Laboratories, Production and Logistics.
11. Photograph and publish photos on social networks of the company's manufacturing areas and facilities;
12. The entry of employees from the administrative sector into the manufacturing areas is prohibited and, in exceptional cases, subject to obtaining prior express authorization from the responsible manager and HR.

13. Speaking using slang can be fun and bring some colleagues closer together (or not). However, with customers, the slang is totally inappropriate because it is too informal. Speaking English/Portuguese (or the languages used depending on the country) well, in addition to being more elegant, has the advantage of avoiding misinterpretations.
14. All employees should avoid clothing that is inappropriate for the professional and industrial environment, considering the type of activity developed.

CONFLICTS OF INTEREST

It is essential that personal interests do not conflict with the interests of AQIA, the supplier or others. A conflict of interest situation may occur for example:

- a) Activities, professional or not, performed by AQIA's Employees for Suppliers;
- b) Private relationships of AQIA's Employees with Suppliers that compromise business impartiality;
- c) The existence of kinship, up to 4th degree, with AQIA's Employees and/or with their spouses, especially in areas involved in the process of technical or commercial analysis of the conflicting supplier. The possible existence of kinship must be formally communicated through a confidential channel, in order to analyze the conflict of interest, before the signing of any commercial agreement.

INFORMATION SECURITY AND PROTECTION

AQIA ensures the privacy of all employees and those with whom they have relationships. Any and all information obtained by the company is used legitimately for authorized purposes and in compliance with applicable laws.

With regard to personal information, the performance of the activities developed by AQIA is made possible through access to digital platforms and information, which include personal data collected and maintained by the company. Thus, it is essential to implement measures to safeguard AQIA's operations related to Information Security, as well as the protection of the fundamental rights of freedom and privacy of each user. Therefore, in accordance with Law No. 13709/18 – General Data Protection Law (LGPD) – AQIA employees must take the appropriate measures to ensure that personal data is accessed and/or processed only by people who need this information, in the performance of their tasks, and that only data strictly necessary to carry out AQIA's activities are collected, in particular in relation to data classified as sensitive by the LGPD.



In the conduct of AQIA's activities, if the disclosure of personal data to third parties is indispensable, the employee must make sure that the respective data subject has consented to its collection and processing, if necessary, by signing a Consent Form, and to take care to preserve their confidentiality. In other cases, the disclosure of personal data collected and maintained by AQIA, as well as its collection, is strictly prohibited, especially in relation to data classified as sensitive by the LGPD.

In case of doubts, suggestions and other matters related to the LGPD, the communication e-mail used is lgpd@aqia.net.

CONFIDENTIAL INFORMATION

Maintaining confidentiality of technological information: Employees must maintain confidentiality about information that, if disseminated, may cause harm to the organization. It is of equal importance to respect the intellectual property of its customers, suppliers and competitors.

Confidentiality: Confidential information is an asset of the company. No employee should disclose this type of information outside the organization under any circumstances, except in some case of legal requirement. Prior authorization will always be given to this purpose. Everyone should avoid comments about values, gains, and losses with people uncorrelated to the subject.



Examples of confidential information: product formula, production orders, financial and accounting data, financial statements (complete or part thereof), customer information, salary and/or employee information at any hierarchical level, and any other information that has not been expressly published by the company.

Protection of intellectual and industrial property: All employees must protect AQIA's trade secrets, formulas, processes, trademarks and patents, protecting them from any incorrect, unauthorized or illegal use.

The material developed in the work environment, and the property rights arising from these inventions are incorporated into the company's assets and will thus remain even after the termination of the employment contract.

In the event of any improper disclosure of the company's confidential information, whether of an administrative, industrial or intellectual nature, violators will be subject to legal measures, including civil and criminal penalties, as well as the sanctions provided for in Law 9.279/96 - Industrial Property Law.

ACCOUNTING RECORDS AND FINANCIAL STATEMENTS

Our accounting records and financial statements are monitored through internal controls and external auditors, in accordance with current legislation, in order to ensure the accuracy and completeness of the financial statements. Alteration or manipulation of accounting data is prohibited.



WORK TOOLS AND EQUIPMENT



The tools related to information technology and communication that we make available for the exercise of work activities must be used exclusively for professional use and with common sense. The company reserves the right to monitor any information of a corporate nature when it deems it necessary.

Any academic work that is carried out by employees and involves information from AQIA requires the explicit approval of the manager, as well as the HR and Legal Department.

Each employee has the responsibility to ensure the integrity of the equipment provided by the company.

In case of damage caused by misuse or negligence, the company may deduct from the employee's salary to cover losses with repair or replacement of the equipment. The installation of software on the company's computers and devices, such as cell phones, notebooks and tablets, is strictly **prohibited** without the express authorization of the team responsible for Information Technology (IT). For clarification please refer to the policies of the I.T. Department.

RELATIONSHIP WITH THE EXTERNAL PUBLIC

Customer Relations: Our main goal is to ensure the full satisfaction of our customers, guided by the standards of quality and excellence that guide our products. This is based on a transparent relationship, fostering responsible compliance with our deadlines and commitments. We do not accept service with privileges or even discrimination with our customers.

Relationship with Suppliers and Service Providers: Our relationships with suppliers and service providers are based on discipline, honesty and trust. The choice of suppliers and service providers by the company is guided by technical, financial, qualitative, socio-environmental, ethical, reputational and compliance with current laws, and no discrimination or privilege is allowed. The Purchasing Department is responsible for all contracting of services and suppliers, following the guideline of obtaining at least 3 quotations according to internal policy.

We expect our suppliers and service providers to maintain the integrity of the established commitment, ensuring the confidentiality of information and compliance with the agreed commercial conditions.



IMPORTANT: **WE DO NOT ACCEPT** that our suppliers and/or service providers, even if they are in the process of hiring, approach our employees to obtain a direct or indirect advantage.

We will not tolerate our employees taking advantage of their internal positions to purchase services or suppliers for personal use. Any hiring for personal purposes must be carried out independently, without AQIA's involvement, and the employee will be responsible for all expenses associated with the hiring.

Relationship with the Government and Public Agencies: We value a relationship with integrity with all government authorities and regulatory bodies, at the municipal, state and national levels, adhering to current laws, rules and regulations and, above all, fulfilling our duties.

No employee, including third parties acting on behalf of AQIA, is permitted to offer, pay, promise or authorize any form of improper advantage, whether through direct payment, giveaways, gifts, travel, hospitality or any similar action, to public officials or third parties associated with them, either directly or indirectly.

IMPORTANT:

- I. Donations or contributions to public bodies are not allowed without prior analysis by the Compliance Department.
- II. Relevant contacts with the government should be carried out, preferably, with the presence of the Compliance Department.

- III. Privileges or giveaways offered to public officials are prohibited, and may be considered as bribery, subject to criminal liability.
- IV. Hiring former public agents must follow legal obligations, such as the period of leave (quarantine).

Relationship with the press: Any external communication regarding AQIA must be carried out by the Board in conjunction with the Marketing area.

Attention: it is not allowed to write articles, grant recorded or informal interviews, allow the public use of your image or your workplace, whether in video, photography or any other form of visual record, to issue its own opinions on AQIA or on the activities we carry out in the company or on any other activities or facts that have occurred of which it has become aware as a result of the exercise of its activities, in any media such as newspapers, magazines, radio and television stations, websites, social networks and blogs, without the prior consent of the company's Compliance and Marketing Department.

GIFTS, GIVEAWAYS, HOSPITALITY AND ENTERTAINMENT



Under no circumstances will gifts, hospitality or entertainment offered or received by persons who have a business relationship with AQIA be permitted. If any employee receives such items or proposals, they are advised to refuse them immediately in accordance with the Compliance guidelines, since situations like this can compromise the isonomy and the work environment of the AQIA.

The act of receiving and granting gifts is exclusively **authorized**, provided that it is always guided by the principle of honesty, without the intention of obtaining undue advantages, and that the exchange occurs in an open and transparent manner.

For a better understanding, here are some concepts:

Gifts: objects or services, for personal use or consumption, that have commercial value and that do not fit the definition of Giveaways.

Giveaways: These are items that have no commercial value or whose market value is less than BRL 100.00 (one hundred reais). These gifts are offered or received as a courtesy, for advertising purposes, brand awareness, or in celebration of events. They are of a general nature, i.e. they are not intended to benefit a single person, and usually feature the logo of AQIA or the supplier that grants the giveaways to our employees. Examples: diaries, calendars, notebooks, notepads, key chains, and pens.

Hospitality: includes travel (air, sea and/or land, etc.), lodging, food and reception, whether or not related to business activities. Hospitality of an exclusive tourism or leisure nature is considered a gift.

Entertainment: activities or events whose main purpose is to provide leisure to its participants, such as parties, concerts, sporting events, meals, among others.

In case of doubts about the possibility of accepting or offering some type of gift, hospitality, or entertainment, assistance should be requested from the Compliance area.

EXPENSE REIMBURSEMENT

The expenses necessary for the performance of external professional activities must be properly approved by the area manager through the Expense application made available to all employees. The reimbursement of expenses must comply with the reimbursement policy drawn up by the Finance Department.

FRAUDULENT BEHAVIOR

The inappropriate use of assets, information and resources belonging to AQIA is unacceptable, and may be configured as an act of fraud if any employee deliberately modifies, conceals, manipulates or falsifies any information or circumstance, resulting in an unfair or illegal benefit, whether for or against the company. By way of illustration:

- Falsification or tampering with accounting books and records, as well as other documents;
- Signing documents without authorization;
- Personal use of AQIA financial resources;
- Presentation of notes or receipts that do not correspond to the services provided or contracted;
- Providing false information about hours worked for the purpose of receiving overtime or avoiding disciplinary measures;
- Submission of false certificates.

FIGHTING CORRUPTION AND MONEY LAUNDERING

The company repudiates all forms of corruption, whether manifested directly or indirectly, whether related to government interactions (including transactions with government agencies, directly or indirectly) or private interactions (involving transactions between private companies). Our goal is to establish business partnerships with integrity and to reject practices classified as money laundering and support for terrorism.

For more information, please see our anti-corruption policy.

UNFAIR COMPETITION

We strictly observe fair competition regulations while conducting our operations ethically, avoiding unfair practices to gain advantages in any business, and actively work to foster free competition in the market where we operate. In line with this stance, we strongly repudiate and strive to curb any anticompetitive behavior and abusive practices that may result in economic infractions or unfair competition, always maintaining the principles of transparency and fairness.

It is important to note that violations of antitrust and fair competition laws will have serious consequences for both AQIA and its employees.

To effectively collaborate with AQIA, we have adopted the following guidelines: (i) Strictly observe all laws pertaining to fair competition and antitrust; (ii) Employ legitimate means to obtain information about our competitors; (iii) Respect the confidentiality of information and the intellectual property rights of our competitors and third parties.

INTERNATIONAL TRADE

We observe the legal provisions that regulate trade and the sanctions that limit our ability to establish business relationships with certain countries and corporations. Our role consists of: (i) adhere to the commercial regulations of the markets in which we operate; (ii) comply with all import and export regulations that supervise the movement of goods, including customs license requirements; and (iii) adopt stances in compliance with sanctions and economic restrictions that prohibit or limit certain countries and companies. For additional information, please refer to our import and export policy and guidelines.

SUSTAINABILITY AND ENVIRONMENT

AQIA is committed to supporting and promoting operational and productive practices that are sustainable. Our activities are guided by strict compliance with environmental legislation and standards, with the aim of optimizing the use of natural resources, promoting sustainable development and preserving nature and biodiversity. These concepts play a critical role in our supply and supplier development strategies. We expect our suppliers to continuously seek to improve the efficiency and sustainability of their operations by implementing recycling programs and preserving our planet's natural resources.



AQIA has an active participation in ESG values and in the protection of the ecosystems where its industrial units are located. Therefore, AQIA expects all its Suppliers:

a) Respect and comply with all provisions of the current and applicable environmental legislation, being responsible before the environmental bodies and society, for any and all damage or harm that it may cause to the environment, as well as performing its services and/or activities respecting the legal, normative, administrative and related acts, emanating from the Federal, State and Municipal spheres, including, but not limited to, compliance with the following legislation – if the Supplier has business in Brazilian territory – Federal Law No. 6.938/81 (National Environmental Policy), Law No. 9.605/98 (Environmental Crimes Law) and Law No. 12.305/10 National Solid Waste Policy. It is also expected that the Supplier will implement efforts in this way with their respective representatives and suppliers of products and services, in order to they also commit to join efforts to protect and preserve the environment, as well as to prevent practices harmful to it. The certification of environmental management systems is seen as good management practice and its recommended implementation;

b) Immediately report any accidents and/or incidents relating to the environment (e.g. leaks or emissions outside compliance standards), to enable the investigation of the causes and initiate corrective and preventive actions;

c) AQIA strictly prohibits any animal testing, so we encourage investment in science, innovation and technology by choosing alternative testing.

WHISTLEBLOWING CHANNEL

Você sabia?
TEMOS UM

COMPLIANCE

Canal de Denúncias

O CANAL DE DENÚNCIAS É UMA FERRAMENTA QUE ATENDE AOS PROPÓSITOS DO PROGRAMA DE COMPLIANCE. VEJA ABAIXO O PASSO A PASSO:

- 1** Entre no site
aqia.net
- 2** No canto superior direito clique em "canal de denúncias"
- 3** Clique em "abrir novo relato"
- 4** Preencha o formulário e faça o seu relato
- 5** Após finalizado... Acompanhe o status do relato.

ESSE É O CANAL OFICIAL DE COMUNICAÇÃO ONDE CLIENTES, PARCEIROS, FORNECEDORES E COLABORADORES PODEM DENUNCIAR PRÁTICAS ILÍCITAS, COMO CORRUPÇÃO, ASSÉDIO MORAL E SEXUAL, FRAUDE, CONFLITOS DE INTERESSE, SUBORNO, SEGURANÇA DA INFORMAÇÃO, ENTRE OUTROS.

O OBJETIVO É PROMOVER A INTEGRIDADE CORPORATIVA, FORNECENDO UMA PLATAFORMA JUSTA E IMPARCIAL. A OPÇÃO DE ANONIMATO ELIMINA BARREIRAS COMO O MEDO DE RELATAR E POSSÍVEIS CONFLITOS DE INTERESSE.

DÚVIDAS PODEM SER ENVIADAS POR E-MAIL PARA:
COMPLIANCE@AQIA.NET

AQIA
QUÍMICA INOVATIVA

Any practice that may represent a violation of this Code must be reported to the Whistleblowing Channel made available by AQIA on the company's official website: <https://aqia.net/>

The Compliance Committee is committed to conducting investigations of complaints received in an independent, careful and responsible manner.

These investigations will be carried out impartially and fairly, using all available resources, with the aim of applying appropriate disciplinary or legal measures where required.

Our Whistleblowing Channel system ensures the complete confidentiality of the information provided and maintains the identity of the whistleblower in absolute secrecy.

Important: We repudiate any type of retaliation directed at the whistleblower who has made a complaint in good faith and responsibly, even if that complaint is later found to be unfounded.

DISCIPLINARY MEASURES

It is everyone's responsibility to know, comply with and disseminate this Code. Violation of the guidelines presented will result in disciplinary actions, such as warnings, suspensions or even the termination of the employment contract, provision of services or similar.

It is important to remember that such measures do not exclude the application of civil, criminal and labor laws, when applicable.

APPROVAL, REVIEW AND TERM

This Code was prepared by the Compliance Department and Legal Department, approved by the Committee in October/2023 and comes into force at the time of its publication.

The previous version is revoked and may be reviewed, modified or replaced by the Compliance and Legal Department at any time.

Our Code is widely disseminated and accessible both on the AQIA website and in printed format for production areas.



LEADERSHIP: *You must contribute to full compliance with this Code, being an example of the decisions and conduct expected by all parties.*

Achieving team success is related to the choices made by each individual. We count on your contribution so that, TOGETHER, we can cultivate an environment characterized by harmony, where the principles of respect and trust serve as fundamental foundations!

AQIA

QUÍMICA INOVATIVA

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