



VIMAPLAS INDÚSTRIA E COMÉRCIO LTDA.

CODE OF BUSINESS ETHICS AND CONDUCT

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Preparation and Supervision: Vimaplas Indústria e Comércio Ltda.

Director: Eder Momesso

Dear Employees, Suppliers, Customers, and Partners,

VIMAPLAS has established itself as a reference in São Paulo's countryside, not only due to its commitment to promoting excellence and the quality of its services but also through its continuous efforts to ensure the professional development and personal appreciation of its employees, while always striving to provide the best possible experience for partners, suppliers, and customers.

It is clear that this mindset has earned us great respect among all stakeholders – employees, suppliers, customers, and third parties. Rightfully, they all trust us to uphold these standards in everything we do so that we can continue being a reliable market reference. This is a responsibility that falls upon all of us at **VIMAPLAS**.

With this in mind, and aiming to express our standards of values, ethics, and conduct, we have developed this Code of Business Ethics and Conduct, which reflects the fundamental principles that guide our company's actions and decisions, as well as the expected behavior of everyone involved in our daily activities.

Therefore, our conduct, in recognizing the responsibilities placed upon us, must be grounded in integrity, respect, and quality in all of our activities. Adhering to this code is essential for strengthening our reputation and maintaining an ethical, transparent, and responsible environment. Thus, with the expectation of everyone's support, we hereby establish the following guidelines.

Sincerely,

EDER MOMESSO

Managing Partner



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1. About VIMAPLAS

VIMAPLAS is a pioneer in São Paulo's countryside in the market for masterbatches, compounds, and thermoplastic additives. It began its activities in the production and commercialization of color concentrates in 1992, with headquarters in the city of Birigui/SP, known as the children's footwear capital.

Since 1994, the company has expanded its services beyond the footwear sector, also serving industries that use polyolefins and engineering plastics. From the very beginning, the goal has always been to offer products with the highest technology to partners and provide the best possible environment for employees and customers.

For this reason, VIMAPLAS operates according to the highest ethical standards in its day-to-day activities, emphasizing cordiality and respect for human dignity; speed and agility in production processes; guaranteed service quality; a wide range of products; and cutting-edge production technology. These factors have earned us a prestigious position with our employees, customers, suppliers, and partners.

The adoption of these principles has been fundamental in ensuring VIMAPLAS's market presence for over 30 years, driving our continuous growth.

With headquarters in Birigui/SP, VIMAPLAS also has a branch in Três Lagoas/MS, firmly committed to excellence and growth through the production of color concentrates and additives in the form of masterbatches, with the goal of serving nearly all plastic resins available in the market.

Certified by ISO 9001, VIMAPLAS aims to masterfully fulfill its role as a company focused on everyone who interacts with us, transforming needs into innovative solutions and always striving to create safe, creative formulas with social responsibility throughout our production process.

Thus, we conclude that, throughout its history, VIMAPLAS has consolidated a reputation based on trust, quality, and innovation. Our commitment to sustainable development and personalized service to each client reaffirms our position as one of the leading companies in the sector. With constant focus on improvement and technology, VIMAPLAS continues to move forward, turning challenges into



opportunities and maintaining its role as a reference in thermoplastic solutions for an ever-evolving market.

2. Mission, Vision, and Values

Through this code, VIMAPLAS reaffirms its obligation to conduct activities in full compliance with applicable laws and regulations within our area of operation and internal procedures, as well as the provisions of this code or specific regulations, and, finally, any judicial decisions directed toward us. The goal is to ensure the full development of our company by adhering to the legal and ethical rules applicable to our reality.

For this reason, VIMAPLAS adopts the following ethical principles that express our mission, vision, and values, allowing us to remain in constant compliance with the requirements placed upon us:

Mission: To develop innovative solutions in masterbatches, compounds, and thermoplastic additives, providing quality, cutting-edge technology, and personalized service, meeting market needs efficiently and sustainably, focusing on the success of our customers and the well-being of our employees.

Vision: To be a national reference in thermoplastic solutions, recognized for excellence in innovation, quality, and sustainability, expanding our operations across various industrial sectors and contributing to the continuous development of the plastics industry in Brazil and globally.

Values:

Integrity and Legal Compliance: We act with integrity, respect, and responsibility in all relationships, adhering to the applicable laws of the countries in which we operate



and ensuring their implementation in all company guidelines, processes, and controls.

Innovation: We constantly seek new technologies and creative solutions to meet market demands.

Quality: We ensure the excellence of our products and services, focused on customer satisfaction.

Sustainability: We promote sustainable practices that respect the environment and the community.

Human Valuation: We cultivate a respectful and inclusive work environment, where our employees are essential to our success.

3. Business Integrity and Anti-Corruption Measures

At VIMAPLAS, we value integrity, as we understand it to be fundamental in all of the company's internal processes and in our relationships with third parties.

Thus, we are committed to ensuring that all operations comply with applicable laws, seeking the best business practices. Our guidelines for this commitment are primarily based on Law No. 12.846/13, regulated by Decree No. 11.129/22, which emphasizes the importance of corporate responsibility in the prevention and fight against corruption.

3.1. Corruption and Bribery

We understand corruption as the practice of acts such as bribery, fraud, misappropriation of resources, nepotism, and undue favors by our employees, directors, suppliers, or partners who interact with us.

VIMAPLAS rejects and does not allow any form of corruption in its internal and external operations, including the prohibition of any dishonest or illegal behavior in all its activities, whether carried out directly or through business partners.

The company's preventive actions include the non-participation of the company or its employees, either actively or passively, in any conduct with signs of corruption.

Additionally, we also prohibit any form of bribery, defined as the offer or promise of advantages, such as money or gifts, in exchange for undue favors.



Specific measures to prevent bribery include, but are not limited to, the rejection or offer of excessive gifts or entertainment, unjustified or exorbitant travel expenses, improper donations and sponsorships, inappropriate payments, or the use of third parties to commit corrupt acts.

Any suspicion of illicit practices must be immediately reported to management or through an anonymous report via our whistleblowing channel.

3.2. Gifts and Hospitality

In the commercial sphere, the exchange of gifts and hospitality is a practice deeply rooted in our culture and may be seen as a way to develop new relationships and deepen existing ones.

However, VIMAPLAS is committed to imposing strict limits to ensure that such practices do not unduly influence decision-making. Therefore, the company prohibits the offer of excessively generous gifts or invitations with the sole purpose of gaining direct or indirect undue commercial advantages.

We emphasize that any gifts and gratuities received or offered by us must always comply with applicable laws and regulations. Additionally, we must act with transparency by keeping records of all gifts and gratuities given and received by us.

Thus, we must always ensure that the value, frequency, and type of gift or hospitality are proportional to the occasion and the recipient's position. VIMAPLAS emphasizes that the intent must never be to influence or give the impression of dishonesty.

3.3. Sponsorships, Donations, Charitable Contributions, and Associations

Sponsorships, donations, and contributions to charitable causes are an important part of VIMAPLAS's social commitment. However, these actions can only be carried out if they align with the company's corporate objectives and promote legitimate causes.

The company does not tolerate using these practices to gain illegitimate commercial advantages; therefore, all contributions to third parties must be made to properly regulated and authorized institutions eligible to receive any type of assistance.

Moreover, any sponsorship or donation must be politically and religiously neutral, with the goal of reinforcing VIMAPLAS's brand and its commitment to social responsibility.

3.4. Political Engagement



VIMAPLAS recognizes its social importance and understands that maintaining continuous dialogue with political decision-makers is crucial for the overall development of our region.

However, the company will always conduct this dialogue while maintaining political neutrality, avoiding any direct or indirect partisan involvement.

Any interaction with politicians, parties, or organizations must be limited to supporting the company's legitimate business interests and the development of our region, aiming at the economic growth of society as a whole, without any influence or involvement in acts considered illegal by the company or its employees and partners.

In the case of our employees and partners, all political engagement must be dissociated from the company's name, to protect our political neutrality and impartiality.

3.5. Payment of Travel Expenses

In some commercial situations, VIMAPLAS may be responsible for the travel expenses of third parties, such as our commercial representatives or partners.

However, the company must always keep a record of these transactions, including fiscal documents, to ensure that such payments are appropriate, justified, and moderate, avoiding any perception of an attempt to unduly influence the beneficiary. The company should reject or contest any expense payments that appear to be significantly above market standards or are outside the presented budget/plan.

3.6. Payments to Third Parties

Payments to third parties are part of VIMAPLAS's daily operations.

The company has established processes to ensure that these payments are made with proper documentation and always for legitimate purposes. Accounts and funds are maintained solely for legitimate business purposes, and any payment must be carefully recorded and tracked to ensure transparency and legality in transactions.

3.7. Involvement of Third Parties

VIMAPLAS recognizes that the use of third parties in its business relationships can be necessary and beneficial.

However, it is strictly prohibited to use partners or representatives to illegally influence public officials or private agents. Some warning signs that may indicate risks



include inconsistencies in records and payments, abnormally high discounts or profit margins, or the refusal of anti-corruption clauses in contracts.

For this reason, we must always verify and monitor our business partners from the beginning of the relationship, focusing on ensuring that they share the same ethical and compliance values as we do.

In addition, VIMAPLAS requires that all contracts with third parties include anti-corruption clauses, ensuring that business partners also comply with all applicable laws and regulations.

3.8. Money Laundering and Financing of Illegal Activities

Money laundering refers to the process of disguising the illicit origin of financial resources and integrating them into the legal economy.

VIMAPLAS is aware of the risks of money laundering and the financing of illegal activities in commercial transactions. Therefore, the company will strive to maintain relationships only with reputable partners whose activities comply with the law.

Furthermore, we will adopt a risk-based approach to verify the identity and financial origin of our customers and partners. Any suspicious activity must be reported to the relevant authorities, if necessary.

3.9. Financial Integrity

As a prominent company in São Paulo's countryside, VIMAPLAS is committed to issuing accurate, transparent, and honest financial reports. This includes reports aimed at investors, employees, customers, business partners, the general public, and government authorities. The company guarantees that it will always rigorously comply with all applicable laws and regulations, ensuring that its financial practices are consistently in line with ethical and legal standards.

4. Conflicts of Interest

Conflicts of interest arise when personal interests interfere with business decisions that should align with VIMAPLAS's interests. We emphasize that our directors and employees must always make business decisions solely in the best interests of the company. We consider this highly relevant in our decision-making process, as conflicts of interest can hinder the company's success, compromise results, drive away clients, or expose confidential information.



To prevent conflicts of interest, VIMAPLAS adopts the following practices:

- Business decisions must always be made with a focus on VIMAPLAS's interests, not personal benefits, especially in contracts based on personal relationships that offer terms inferior to those available to competitors.
- Situations that could generate conflicts of interest should be anticipated and avoided.
- We avoid involving companies with which we have personal interests, regardless of any influence we may exert in the decision.
- We inform managers of any personal interests that may be related to our professional responsibilities. To identify potential conflicts of interest, VIMAPLAS advises employees to consider the influence of personal interests on their decisions, how the situation would appear to third parties (customers, partners, investors), and how the public might react.

4.1. Competition with VIMAPLAS

A conflict of interest may also arise if members of our team are involved in businesses or investments with competitors or even clients of VIMAPLAS. In such cases, we must:

- Avoid working, operating, or maintaining simultaneous relationships with companies that compete directly with VIMAPLAS.
- Avoid engaging in personal activities with direct or indirect business purposes that may represent direct or indirect competition with the company.

4.2. Secondary Employment

Another form of conflict of interest can occur when an employee takes on paid secondary activities that directly or indirectly affect their duties at VIMAPLAS. In these situations, we advise our employees to:

- Before taking on a paid secondary job, employees must consult their managers and inform the Human Resources department in writing, awaiting formal guidance on whether the service is authorized or not.
- Secondary employment may be prohibited or have its permission revoked if it interferes with professional performance, duties within the company, or if there is a risk of a conflict of interest.



- Occasional activities, such as giving lectures or temporary jobs, are not considered secondary employment and therefore do not require formal authorization.

4.3. Investment in Other Companies

Investments in other companies are not prohibited, but they can also create conflicts of interest, especially if the employee maintains commercial relationships or administrative roles in these companies. For this reason, we follow these rules:

- Any direct or indirect investment in partner companies or commercial competitors of VIMAPLAS must be communicated in writing to the Human Resources department, especially if the employee holds an administrative or directorial position in the company.
- If the investment is in competing companies and the employee can influence the competitor's management, a conflict of interest is presumed if the investment exceeds three percent of the competitor's total capital.

5. Privacy and Information Disclosure

VIMAPLAS is committed to ensuring the privacy of its clients and the security of the information in our possession in all of our internal processes. To this end, we strive to stay updated with various laws and regulations regarding information privacy and security, particularly **Law No. 13.709/18** – the **General Data Protection Law (LGPD)** – and the provisions of the **National Data Protection Authority (ANPD)**.

In this context, VIMAPLAS certifies that it carries out its information and personal data processing operations in full compliance with the **General Data Protection Law**, considering the principles of **good faith, purpose, adequacy, necessity, free access, data quality, security, transparency, prevention, non-discrimination, and accountability**.

In doing so, and by adhering to these principles, VIMAPLAS is committed to handling the personal data of its customers, employees, suppliers, and service providers with the utmost diligence, as we have implemented internal measures to:

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- Map and categorize our personal data processing operations under the authorized scenarios of **Law No. 13.709/18**;
- Establish conditions to respect the rights of personal data holders;
- Appoint a **Data Protection Officer (DPO)**;
- Develop an **information security policy** for internal guidance;
- Ensure the confidentiality of personal data by limiting access to such data within our institution;
- Adopt technical, administrative, and structural measures to ensure personal data security and protection.

Furthermore, without prejudice to this code, **VIMAPLAS** also follows specific information and data protection policies that must be observed by all and guide us in the following ways:

- Collect and process personal data with confidentiality only for legitimate and predetermined purposes, always with transparency.
- Process personal data only if they are protected against loss, modification, and unauthorized use or disclosure through appropriate technical and organizational measures.
- Immediately report any possible data protection violations to superiors.
- Classify information according to company specifications and handle it based on its protection level.
- Send confidential or business-critical content only with authorization and/or judicial request and in a secure format, ensuring proper handling.
- Never share personal passwords or access codes with third parties.
- Prioritize contracts with confidentiality clauses and maintain relationships with partners that uphold high standards of confidentiality and trust.
- Ensure that **IT security measures** are up to date and periodically reviewed.

6. Intellectual Property

The **VIMAPLAS** brand is a vital part of our company's journey and, therefore, holds significant strategic importance. It is our main asset, generating trust and a positive impact in all our commercial activities concerning our customers, partners, and potential collaborators. Our brand is, thus, what differentiates us from the competition.

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Consequently, in all our internal processes, our decision-making must always be aimed at protecting or strengthening the VIMAPLAS brand, rejecting business opportunities that could bring discredit to our brand. Similarly, all partners and/or third parties who entrust their brand to us must receive equal treatment to protect and ensure the integrity of the brands we are entrusted with.

In addition to the VIMAPLAS brand, rights related to intellectual and industrial property, such as patents, copyrights, and confidential knowledge, as well as their protection, are essential to our commercial success; therefore, we are committed to safeguarding these rights.

Thus, we ensure that we strictly comply with all legislation on this subject, particularly considering the provisions of **Law No. 9.279/96**, which regulates rights and obligations related to industrial property, as well as the rules and guidelines issued by the **National Institute of Industrial Property (INPI)**, specifically in the following aspects:

- As inventors, we must always proceed with timely requests for intellectual property rights with the relevant agencies and authorities.
- We must investigate and report any suspected violations of our intellectual property rights to the appropriate agencies and authorities.
- We must use software programs only in accordance with applicable licensing terms, ensuring compliance with all licensing requirements for third-party software, both commercial and open-source, in our products and solutions.
- We will respect the intellectual property rights of third parties, prohibiting the conscious copying of their industrial and/or intellectual property rights.

7. Business Ethics and Fair Competition

The business ethics of VIMAPLAS is grounded in solid principles of responsible and transparent conduct that guide its operations and commercial interactions.

These principles form the true pillars of our company, aimed at ensuring that all business is conducted fairly, respectfully, and in compliance with applicable laws and regulations, both internally and externally.



1. **Commitment to Legality:** VIMAPLAS strictly adheres to all national and international laws and regulations governing its activities, with a special focus on the **Anti-Corruption Law (Law No. 12.846/13)**. The company always seeks to remain compliant with best practices in corporate governance and business responsibility.
2. **Combating Corruption and Bribery:** One of VIMAPLAS's core ethical values is total intolerance for corruption and bribery. This includes an explicit prohibition on offering or accepting any types of gifts, favors, or payments that may unduly influence business decisions, as well as the obligation to report suspicious activities.
3. **Transparency in Operations:** All business decisions and transactions are conducted with complete transparency, ensuring that processes are clear and understandable to all involved, including employees, customers, and partners. The company emphasizes the importance of clarity in contracts, agreements, and partnerships.
4. **Protection of Data and Confidential Information:** VIMAPLAS prioritizes the security and confidentiality of information, safeguarding both personal and corporate data. This demonstrates respect for the rights of employees, customers, and partners, and fosters an environment of mutual trust.
5. **Prevention of Conflicts of Interest:** The company strives to ensure that all business decisions are made without interference from personal interests. Any potential conflict of interest must be identified and avoided, and employees are encouraged to proactively report such situations.
6. **Social Responsibility and Integrity:** VIMAPLAS's business ethics include a commitment to social responsibility, ensuring that its activities contribute to the well-being of the community, respect the environment, and promote sustainable development.

These values help create a reliable and sustainable business environment, enhancing the company's reputation in the market and ensuring trustworthy relationships with its partners and customers, allowing us to compete in an increasingly demanding market.

Fair Competition: Integrity and Transparency in Focus
As a leading company, VIMAPLAS believes in fair competition as one of the central pillars of its market operations. This principle aligns with its values of excellence, innovation, and responsibility, ensuring that business decisions are based on market



criteria such as quality, price, innovation, and services, without interference from unfair practices or methods.

Integrity is the focal point of VIMAPLAS, and the commitment to fair competition reinforces its ethical stance. Therefore, the company rejects all forms of corruption and bribery, in accordance with its internal policies and applicable laws, particularly **Law No. 12.529/11**, the antitrust law that protects fair and effective competition, benefiting not only customers but also society as a whole.

Consequences of Violating Antitrust Law: As expressly stated, violations of antitrust laws, particularly **Law No. 12.529/11**, can result in severe penalties, such as heavy fines, exclusion from bidding processes, damage to the company's reputation, and even imprisonment for involved employees.

Thus, to rigorously comply with the legal provisions in our country and in foreign markets, VIMAPLAS adopts the following practices to reinforce the importance of conducting business in strict accordance with market rules and good competitive practices:

Adopted Practices:

- VIMAPLAS never enters into anti-competitive agreements with competitors. Such agreements, including price fixing, market division, or abuse of dominant position, are prohibited.
- Contact with competitors occurs only for legitimate business reasons and always in a manner that does not risk violating antitrust laws. Discussions about pricing, production volumes, market strategies, business opportunities, and bidding processes are strictly avoided.
- We do not discuss or maintain contact with competitors regarding issues such as pricing, market conditions, corporate strategies, or product development, especially if the company is involved in a public bidding process or similar.
- Confidential information about clients, sales partners, or suppliers is never shared with competitors to ensure the integrity of business relationships, unless expressly authorized or legally required.
- Resale prices are not imposed, although non-binding recommendations regarding pricing are permitted without pressure or incentives.
- Exports or re-imports are not obstructed, always respecting free market principles and international trade rules.



- **Support for Open Competition:** VIMAPLAS will also support open competition in its relationships with customers, sales partners, and suppliers.

8. Internal Security, Reporting, and Anti-Retaliation

The internal security measures of **VIMAPLAS** are based on principles of integrity, transparency, and legal compliance, aimed at ensuring the protection of information, the prevention of illegal practices, and the preservation of fair competition. With this in mind, to guarantee our internal security by curbing any conduct that violates the provisions of this code and that could potentially jeopardize the safety and privacy of our employees, we have instituted internal reporting procedures.

What are Reports?

Reports are allegations directed to the appropriate channels regarding possible violations of our guidelines established by this code or indications of improper conduct practiced by any of our employees.

When Should Reports Be Made?

If there are signs of potential improper conduct, VIMAPLAS expects all possible inappropriate behaviors to be reported. In this way, our employees can help us identify and eliminate misconduct and complaints, as well as protect the company and ourselves against the risks or damages that may result from them.

How Does Our Reporting Procedure Work?

If there are indications of possible improper conduct, our employees can assist us in identifying and eliminating misconduct through complaints, protecting the company and ourselves against the risks or damages that may result from such actions. Our employees can report circumstances indicating a violation of good conduct directly and through any means to the following individuals:

- Directors
- Managers
- Leaders

Information regarding the possible practice of an improper act can be provided confidentially and anonymously, as necessary. In addition to personal reporting, our employees can also use the **“Communication Channel,”** which is a direct line of communication that provides all employees with a



secure means to report cases of fraud, abuse, discrimination, misconduct, or any other harmful facts affecting the company and its employees.

Our communication channel is highly confidential to ensure the complete anonymity of the reporting individual. However, if our employees choose to identify themselves, they will receive full support and confidentiality regarding their identification and will not be exposed in any way. VIMAPLAS does not tolerate any retaliation against whistleblowers.

VIMAPLAS will review all reports and take appropriate action in accordance with the guidelines for implementing this code (item 09 of the code of ethics).

VIMAPLAS will apply the same principles to allegations of misconduct made by third parties.

Please use the communication channel through the email provided in the welcome manual.

9. Measures for Adoption and Compliance with this Code

Due to the seriousness of the provisions of this code, **VIMAPLAS** is committed to ensuring its compliance across all its internal processes and with all individuals involved in our daily activities.

Therefore, we emphasize that any violation of the provisions of this code subjects the offender to disciplinary actions, which may include warnings, corrective training, suspension, and, ultimately, dismissal for just cause.

Any noncompliance with the rules set forth in this code, considering the severity of the conduct or any recurrence, will be duly investigated by management and/or responsible leaders through an internal inquiry, during which the offender may be heard, and subsequently, a decision will be made regarding the appropriate disciplinary action.

To avoid situations that lead to disciplinary actions and to maintain a good environment of coexistence through respect for our code, we have defined the following responsibilities:

1. Leadership

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- Set an example of ethical conduct for their team members.
- Read, understand, comply with, and enforce the Code of Ethics and Conduct.
- Disseminate the Code of Ethics and Conduct to their employees.
- Contact management to clarify doubts and obtain explanations.
- Report cases of noncompliance with the Code to management.

2. Employees

- Set an example of ethical conduct for other VIMAPLAS employees.
- Read, understand, and comply with the Code of Ethics and Conduct.
- Discuss conduct in any situations or ethical dilemmas with their manager.
- Immediately report cases of noncompliance with the Code of Ethics and Conduct.
- Ensure confidentiality regarding the information received.
- Analyze and evaluate the information from the Code of Ethics and Conduct, supporting decision-making.

3. Management

- Set an example of conduct and commitment to the policies and practices contained in the Code of Ethics and Conduct.
- Approve the preparation, revision, and dissemination of the Code of Ethics and Conduct.
- Make administrative decisions in the most serious cases of violations of the Code of Ethics and Conduct.

Implementation

This code will be implemented through training and will be distributed to each employee, being made available through VIMAPLAS's official channels, accessible for consultation at any time.

Preparation

This code was prepared by the management of VIMAPLAS with professional legal assistance capable of providing legal guidance and support.



Validity

This code will remain valid for 03 (three) years and must be reviewed at the end of this period.
