

## Management Message

The Code of Ethical Conduct is an instrument that gathers the principles, rules, and practices necessary to support ethical behavior, establishing the parameters for a good relationship between INESCAP and its stakeholders.

INESCAP ACÚSTICA INDUSTRIAL LTDA. conducts its activities based on ethics, integrity, legality, transparency, and respect for people. This Code of Ethics and Conduct reflects the company's values and establishes the principles and standards of behavior expected in all internal and external relationships.

As an organization committed to business continuity, legal compliance, social and environmental responsibility, and best governance practices, INESCAP adopts zero tolerance for conduct incompatible with this Code, applicable legislation, and its institutional principles.

This document shall serve as a permanent reference for decision-making and for the prevention of legal, reputational, operational, and integrity risks.

## Purpose and Scope

This Code aims to:

- a) guide ethical decisions and conduct within the corporate environment;
- b) establish guidelines for relationships between INESCAP and its stakeholders;
- c) prevent risks of fraud, corruption, harassment, discrimination, conflicts of interest, and other violations;
- d) strengthen the culture of integrity, compliance, safety, respect, and social and environmental responsibility;
- e) support corporate governance and business sustainability.

This Code applies to all shareholders, managers, directors, advisors, employees, interns, apprentices, third parties, suppliers, service providers, representatives, business partners, and any individuals or legal entities acting on behalf of, in the interest of, or maintaining a relationship with INESCAP.

## Ethical Values and Principles

INESCAP's actions are guided by the following values and principles:

- I. Integrity: acting with honesty, good faith, truthfulness, and fairness in all relationships;

- II. Legal and regulatory compliance: complying with laws, regulations, technical standards, and internal rules applicable to the company's activities;
- III. Transparency: adopting clear, legitimate, and traceable practices, without intentional omissions or hidden agendas;
- IV. Respect for people: promoting a dignified, healthy, inclusive work environment free from harassment, discrimination, and violence;
- V. Commitment: acting responsibly, diligently, and focused on institutional objectives;
- VI. Social and environmental responsibility: carrying out activities with attention to social, environmental, and economic impacts;
- VII. Confidentiality: protecting strategic, technical, commercial, and personal information;
- VIII. Accountability: assuming responsibility for actions taken and cooperating with controls, audits, and investigations.

In the event of a conflict between internal principles and legal requirements, the law shall prevail, without prejudice to seeking the most ethical solution consistent with INESCAP's values.

## Princípios e Pilares da Responsabilidade Social

INESCAP's actions, based on the aforementioned Ethical Values and Principles, are guided by the principles of social responsibility and developed through the four pillars of social responsibility described below:

### Principles

- I. Responsibility;
- II. Transparency;
- III. Ethical behavior;
- IV. Respect for stakeholders' interests;
- V. Respect for the rule of law;
- VI. Respect for international standards of behavior;
- VII. Respect for human rights.

### Pillars

- I. Care for employees;
- II. Community development;
- III. Relationship with suppliers;
- IV. Customer care.

## Governance, Compliance, and Integrity System

INESCAP adopts an Integrity System guided by the principles of corporate governance, compliance, and prevention of unlawful acts, with an approach proportional to the size, nature, structure, and business risks of the company.

This system includes, among other elements:

- a) commitment of Senior Management to ethics and integrity;
- b) definition of roles, responsibilities, and levels of authority;
- c) segregation of duties and internal controls;
- d) continuous monitoring and ongoing improvement;
- e) periodic training and communication;
- f) reporting channels and impartial investigation of reports;
- g) implementation of appropriate disciplinary measures.

Corporate decisions must always observe the best interests of the company, and any personal, family, or third-party favoritism is prohibited.

## Professional Conduct and Workplace Relationships

All individuals covered by this Code must act with courtesy, cooperation, loyalty, respect, and professionalism.

The expected conduct includes:

- a) treating all individuals with dignity and respect;
- b) acting honestly in work routines and corporate records;
- c) complying with guidelines, policies, procedures, and safety standards;
- d) maintaining a positive work environment;
- e) reporting any deviations, risks, or violations of which they become aware.

The following conduct is prohibited:

- a) adopting abusive, offensive, intimidating, or humiliating behavior;
- b) omitting relevant facts during internal processes, audits, or investigations;
- c) concealing misconduct, unjustified delays, irregularities, or violations;
- d) using a position of authority to coerce, threaten, or obtain undue advantage;

- e) acting in a manner incompatible with good faith, discipline, and mutual respect.

## Moral Harassment, Sexual Harassment, Violence, and Discrimination

INESCAP rejects and does not tolerate any form of moral harassment, sexual harassment, discrimination, or violence in the workplace or in any context related to its activities.

For the purposes of this Code:

- I. Moral harassment means any abusive, repeated, or significant conduct that exposes a person to humiliation, embarrassment, disqualification, or isolation, affecting their dignity or psychological integrity.
- II. Sexual harassment means any unwanted conduct of a sexual nature, whether verbal, non-verbal, or physical, with the purpose or effect of causing embarrassment, intimidation, or obtaining an improper advantage.
- III. Discrimination means any unequal or offensive treatment motivated by race, color, sex, gender, sexual orientation, gender identity, religion, age, disability, nationality, origin, opinion, social condition, union affiliation, or any other protected condition.
- IV. Violence means the intentional use of force, threat, or abuse of power that results in, or may result in, physical, psychological, moral, or material harm.

INESCAP supports and respects human rights within the scope of its activities and does not permit:

- a) child labor that is not in compliance with applicable legislation;
- b) forced, slave-like, degrading, or compulsory labor;
- c) discrimination or unjustified unequal treatment;
- d) violation of freedom of association within legal limits;
- e) practices incompatible with human dignity.

The company seeks to ensure fair, safe, and healthy working conditions, promoting an inclusive and respectful environment.

## Health, Safety, and Well-being

Safety is everyone's responsibility. INESCAP is committed to providing adequate conditions for a safe and healthy work environment, in compliance with applicable legislation and internal standards.

All individuals must:

- a) comply with health and safety procedures;

- b) correctly use equipment, machinery, tools, and Personal Protective Equipment (PPE);
- c) stop and report risk situations within the scope of their responsibilities;
- d) cooperate in the prevention of accidents, incidents, and occupational illnesses.

No operational result justifies exposing people to undue risks or generating environmental impacts that have not been identified and controlled by the INESCAP management system.

## Conflict of Interest

All individuals covered by this Code must avoid situations in which personal, family, financial, political, or external interests may influence, or appear to influence, decisions made in the exercise of their duties.

Examples of potential conflicts of interest include:

- a) hiring or favoring relatives or close associates without observing applicable criteria;
- b) participating in competing businesses or activities with interests contrary to those of the company;
- c) receiving benefits that compromise independence in decision-making;
- d) using company information, position, or influence to obtain personal benefits.

Actual, apparent, or potential conflict of interest situations must be formally reported to the responsible manager, Human Resources, or the Board of Directors.

## Anti-Corruption, Anti-Bribery, and Relations with Public Authorities

INESCAP adopts zero tolerance towards corruption, bribery, fraud, money laundering, document forgery, manipulation of processes, and any improper payment or undue advantage, using nationally and internationally recognized standards and best practices as references, such as ISO 37001 and ISO 37301.

It is expressly prohibited to:

- a) offer, promise, authorize, provide, request, or receive an undue advantage, directly or indirectly;
- b) improperly influence decisions made by public or private agents;
- c) finance, fund, sponsor, or in any way facilitate unlawful practices;
- d) manipulate bids, contracts, inspections, authorizations, measurements, or administrative decisions;
- e) use third parties, intermediaries, or business partners to conceal improper practices;
- f) make facilitation payments;

- g) create false, incomplete, or misleading records.

Interactions with public authorities must follow strict standards of legitimacy, formality, transparency, and proper documentation.

Gifts, hospitality, meals, travel, or expenses may only be offered or accepted when they have a legitimate purpose, reasonable value, and are in compliance with applicable laws.

## Confidentiality, Information Protection, and Personal Data

INESCAP's confidential and strategic information constitutes an important asset and must be protected against unauthorized use, access, or disclosure.

Protected information includes, among others:

- a) technical data, drawings, production orders, projects, formulas, processes, and specifications;
- b) customer and supplier lists, prices, proposals, and commercial strategies;
- c) financial and operational reports;
- d) internal documents, e-mails, communications, and non-public records;
- e) personal data processed by the company.

All individuals must:

- a) maintain confidentiality regarding information accessed due to their activities;
- b) use such information only for legitimate and authorized purposes;
- c) avoid discussing confidential matters in inappropriate places or channels;
- d) comply with applicable personal data protection legislation and corresponding internal rules.

The use of privileged or confidential information for personal benefit or for the benefit of third parties is prohibited.

INESCAP adopts control measures to ensure the protection of customer data, legal entities, and, when involving sensitive personal data of individuals, complies with the Brazilian General Data Protection Law (LGPD) and the controls described in INESCAP's Data Protection Policy.

## Use of Company Resources

INESCAP's physical, financial, technological, informational, and asset resources must be used responsibly, securely, economically, and exclusively for legitimate work-related purposes, unless expressly authorized otherwise.

The following actions are prohibited:

- a) misuse, waste, intentional damage, or misappropriation of company assets;
- b) using company systems, equipment, or accounts for unlawful or inappropriate practices;
- c) installing, sharing, or storing illegal, offensive, or content incompatible with the professional environment;
- d) creating false or incomplete accounting, financial, or operational records.

All records must accurately reflect the transactions and events that occurred.

## Environment and Social Responsibility

INESCAP is committed to complying with environmental legislation and conducting its operations responsibly, seeking to reduce impacts and promote continuous improvement. The company uses nationally and internationally recognized standards and best practices as references, such as ISO 14001:2015 and ABNT PR 2030 – Parts 1 and 2.

The company is committed to:

- a) using natural resources efficiently;
- b) reducing waste, emissions, and material losses;
- c) promoting proper disposal and management of waste and materials;
- d) considering environmental risks in processes, projects, and investments;
- e) encouraging sustainable practices throughout its value chain.

Unlawful practices aimed at obtaining licenses, permits, or environmental advantages are strictly prohibited.

## Political Participation and Institutional Neutrality

INESCAP respects citizenship and individual rights but maintains political neutrality as an institution.

It is prohibited to use the company's name, resources, facilities, image, or position within the organization to promote personal political or partisan interests without formal authorization and within the legal limits.

Donations, contributions, or institutional statements must comply with applicable legislation and internal governance rules.

## Communication Channel, Reporting, Violation Communication, and Non-Retaliation

INESCAP maintains an appropriate channel for receiving reports, questions, complaints, or communications related to violations of this Code, applicable laws, internal standards, principles of integrity, or other matters considered relevant by stakeholders covered by this Code.

The following situations may be reported, among others:

- a) moral or sexual harassment;
- b) discrimination or violence;
- c) fraud, corruption, or bribery;
- d) undeclared conflicts of interest;
- e) breaches of confidentiality;
- f) labor, environmental, safety, or data protection violations;
- g) any non-compliance with this Code;
- h) consultations and participation regarding matters related to the INESCAP Management System.

Reports may be submitted either identified or anonymously.

The company ensures:

- a) confidential handling of information;
- b) impartial and documented investigation;
- c) protection against retaliation for those who, in good faith, report suspicions or violations;
- d) referral to the appropriate departments and, when necessary, to the competent authorities.

Any form of retaliation against whistleblowers, witnesses, or individuals who cooperate in investigations in good faith is prohibited.

Current reporting channel indicated in internal documents: [ouvidoria@inescap.com.br](mailto:ouvidoria@inescap.com.br)

## Investigation, Monitoring, and Disciplinary Measures

Any inquiry, participation, report, or indication of a violation shall be evaluated and may be investigated by the responsible department, with support from Human Resources, managers, the Board of Directors, Compliance, legal advisors, or external consultants, according to the nature of the case.

Whenever appropriate, a response shall be provided to the identified person or communicated generally through INESCAP's communication channels for the awareness of all.

Investigations shall observe, whenever possible:

- a) confidentiality;
- b) impartiality;
- c) presumption of innocence;
- d) the right to explanation and defense;
- e) proper documentation of facts and actions taken.

Failure to comply with this Code may result in disciplinary and contractual measures, depending on the severity of the case and applicable legislation, including:

- a) guidance or warning;
- b) suspension;
- c) termination of employment;
- d) termination of contracts with third parties;
- e) notification to the competent authorities;
- f) adoption of applicable judicial, civil, administrative, or criminal measures.

## Training, Communication, and Commitment

This Code shall:

- a) be disclosed to the applicable audiences;
- b) be integrated into admission, hiring, onboarding, and training processes;
- c) be periodically reviewed;
- d) be complemented by specific policies and procedures whenever necessary.

All individuals covered by this Code must know, understand, and comply with this Code, and seek guidance whenever there is doubt regarding the appropriate conduct.

## Final Provisions

This Code shall enter into force on the date of its approval by INESCAP's Board of Directors and shall remain valid for an indefinite period. It shall be reviewed periodically or whenever relevant changes occur in legislation, the company's structure, business risks, or internal guidelines.

The approval, revision, amendment, interpretation, and any exception to this Code are the responsibility of the Board of Directors or the body formally designated by the company.

Cases not covered by this Code shall be addressed in accordance with applicable legislation, the principles of this Code, and INESCAP's internal rules.

## Acknowledgment and Commitment Statement

I declare that I have read, understood, and commit to fully complying with the INESCAP ACÚSTICA INDUSTRIAL LTDA. Code of Ethics and Conduct, observing its principles, rules, and guidelines in the performance of my activities and in all relationships maintained as a result of them.

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**Name**

\_\_\_\_\_

**Position / Role**

\_\_\_\_\_

**Signature**

Date \_\_\_\_ / \_\_\_\_ / \_\_\_\_