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1. Introduction

The BBC operates in Brazil and conducts commercial transactions with countries from all continents, in different market segments that represent a globalized and competitive market requiring transparent actions.

To achieve its business strategy, its activities must be conducted in accordance with a number of core values and principles, which are described in this Code of Conduct.

This Code of Conduct establishes the rules of conduct and ethical principles that guide our internal and external relationships as collaborators, employees, managers of BBC INDUSTRIA E COMERCIO LTDA and other stakeholders such as suppliers, customers, business partners, etc.

The most important assets at our disposal are our authority and reputation, as well as our employees, whether as a company or as individuals, and the ethical principles that guide our actions have contributed to maintaining BBC INDUSTRIA E COMERCIO LTDA's image over the years as a reliable and stable entity in the eyes of all with whom we establish relationships. Specifically, this Code of Conduct:

- ✓ Sets out the values and principles of conduct that guide the BBC's activities;
- ✓ States the commitments and expectations towards all parties involved in its activities;
- ✓ Provides guidelines for employees, regardless of their duties and responsibilities, and for all those who work for, with or on behalf of the BBC.

Compliance with the rules of the Code of Conduct is an essential part of the contractual obligations of all BBC personnel under applicable law.

Any violations of the principles and content of this Code may be considered a breach of primary obligations in employment relations and may lead to the application of disciplinary rules or even legal consequences, including termination

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of the employment contract and a claim for compensation for damages arising from the violation.

Every Employee is expected to know, understand and practice the provisions of this Code of Conduct and the company's policies, preserving the image and name of BBC INDUSTRIA E COMERCIO LTDA.

All Employees must sign the Statement of Acknowledgment and Commitment received, which constitutes a formal declaration of commitment to the content. This Statement must be given to the Human Resources department, which must keep it in the employee's file.

2. Responsibility of the Directors of BBC INDUSTRIA E COMERCIO LTDA

- To create a culture that generates compliance with this Code and to encourage Employees to raise doubts and concerns about its application;
- To enforce this Code by identifying Employees whose conduct is inconsistent with the guidelines presented herein and to discuss appropriate measures in accordance with the Disciplinary Code with the Board of Directors of BBC INDUSTRIA E COMERCIO LTDA;
- To be a reference and example for the teams when it comes to complying with the rules of this Code of Conduct;
- To disseminate the contents of this Code and updates to their teams.

Our purpose, values and strategic pillars

OUR PURPOSE: Manufacturing and supplying sustainable and competitive plastic and rubber processing solutions with creativity and respect for people.

VALUES: Ethics, transparency, practicality, collaboration, technical knowledge.

STRATEGIC PILLARS: Profitability; Innovation; Sustainability; Customers.

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3. General Guidelines

3.1 Relationships in the Workplace

Relationships at the BBC are based on mutual respect, trust, transparency, responsibility and a sense of justice. We strive to maintain a partnership with our employees, creating opportunities to improve their skills through training and awareness-raising, because we understand that employees with full command of their skills and developed technical competencies are an essential part of achieving the BBC's strategic objectives.

Employees will always be the BBC's representatives in relations with customers and suppliers and must maintain the appropriate posture for the smooth running of the company's activities and guarantee the Policies in force.

All of us, when carrying out our duties, must behave in accordance with the internal rules of the company, respect the law and the ethical standards of society.

The BBC will guarantee its employees all the rights of the CLT (Brazilian Consolidation of Labor Laws) and will apply the penalties provided for in the CLT (verbal warning, written warning, suspension and dismissal for just cause) according to the seriousness of the misconduct, in accordance with the Disciplinary Code.

In this sense, Employees are not allowed to work for the company:

- Using any company assets for private gain;
- Using their position, function or hierarchical position to obtain any kind of private favor;
- Wearing BBC uniform for purposes other than company activities;
- Developing and practicing political, ideological or religious activism on company premises;

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- Distributing subscription lists, raffles, gambling and usury on company premises;
- Consuming alcoholic beverages on company premises or on the means of transport used to get to work;
- Using or possessing drugs;
- Use or carry weapons, except for the exercise of authorized property security activities and in accordance with the legislation in force;
- Smoking in places not allowed in the company;
- Photographing/filming any company facilities, as well as products or product designs, without the authorization of the person in charge of the area;
- Carrying out conduct that could harm the dignity and integrity of the individual, putting their health at risk and damaging the working environment;
- Causing physical aggression.

3.1.1. [Discrimination, Harassment, Inclusion, Diversity and Equity](#)

In the workplace, relationships between employees are expected to be based on cordiality, trust, respect, dignified, honest and ethical conduct, regardless of any hierarchical position, job title, function, race, ethnic origin, gender, nationality, language, disability, religion, political belief, sexual orientation, among others.

The criteria used for hiring and promoting employees must be based solely on meeting the set of requirements for the job, i.e. criteria based on competence, following the job description, in accordance with the Social Responsibility Policy.

It is not allowed:

- Adopting any attitude that discriminates or causes embarrassment or intimidation among employees and third parties in relation to race, color, religion, political conviction, nationality, origin, age, marital status, gender, sexual orientation and those related to disabilities or physical or mental limitations;

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- Sexual harassment or abuse, which consists of unacceptable and unrequested sexual behavior that causes embarrassment, humiliation or fear;
- Practicing moral harassment or any kind of discrimination, i.e. exposing people to humiliating and embarrassing situations in the workplace while carrying out their activities;

Each Employee has a responsibility to ensure others have a work environment free from harassment, discrimination or restrictions of any kind, to avoid possible embarrassment and to ensure an inclusive work environment that values human beings, in accordance with the Harassment and Discrimination Policy. In the event of non-compliance with the Code of Conduct and the Harassment and Discrimination Policy, the sanctions set out in the Disciplinary Code must be applied.

3.1.2. Working conditions, wages and salaries

The BBC promotes decent working conditions, providing a balance between professional and private life, through working hours that comply with local legislation, labor agreements and conventions, and undertakes to comply with applicable legal and contractual standards, guaranteeing the payment of salaries appropriate to the floor established by legislation, payment of overtime and other labor obligations, based exclusively on competence and merit, without discrimination of any kind, ensuring that each employee receives fair and legal treatment, in accordance with the Social Responsibility Policy.

3.1.3. Child and forced labor

The BBC prohibits the use of child labor, the use of slave-like labor, including all forms of forced labor, human trafficking and exploitation, including slavery, forced labor, involuntary labor, imprisonment and corporal punishment, in accordance with the Social Responsibility Policy.

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3.2 Responsibility in Conducting Business

Business must be conducted with transparency and strict compliance with this Code of Conduct and BBC policies, the law and regulations in force, including, but not limited to, Law No. 12,846/2013 - Anti-Corruption Law and its regulatory Decree - Decree 11,129/2022, Law No. 8. 429/1992 - Administrative Improbability Law, FCPA (US Foreign Corrupt Practices Act), Law No. 13.709/2018 - General Data Protection Law and its respective amendments, and it is the responsibility of Employees to ensure their respective compliance, in accordance with the Anti-Corruption and Bribery Policy and Data Protection Policy.

This responsibility also involves taking the appropriate measures when they become aware of irregularities practiced by third parties that may compromise the name and interests of the BBC, as defined in this Code, the Disciplinary Code and Policies.

Any operation involving the BBC must be based on appropriate documents, in accordance with the legislation in force.

3.3 Information Security & Privacy Policy

The BBC expects all company matters, without exception, to be handled with care, according to the level of sensitivity of the information, following what is described in the General Information Security Policy (PGSI), available for consultation on the website. www.bbcind.com.br

The BBC is committed to preserving the privacy of all its Shareholders, Clients, Suppliers, Managers and Employees. The personal data collected and processed for the development activities must comply with current legislation and information security best practices, in particular respecting the following guidelines:

- To process personal data only for legitimate, specific and informed purposes;

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- Do not process personal data for any purpose other than that for which the data subject was informed;
- Do not store for longer than is necessary for the purpose for which they were collected and processed;
- Do not share personal data with third parties without the knowledge and authorization of the data subject, or other legal grounds;
- Take extra care when processing sensitive personal data or data relating to children and adolescents;
- Do not process excessive or unnecessary personal data;
- Ensure that every new product, service or process under its responsibility is evaluated during its conception with a view to reducing risks to the protection of personal data;
- Immediately inform your line manager or the BBC Data Protection Officer (DPO) of any incident of theft or leakage of personal data.

The BBC's LDPG Privacy Policy is available for consultation at www.bbcind.com.br

3.4. Product Quality

One of BBC's pillars is the supply of products and services, seeking customer satisfaction and meeting our customers' expectations and the relevant legislation. The BBC manages its processes and procedures in accordance with ISO 9001:2015 and those determined by the BBC, achieving excellence in the quality of its products.

The BBC is a company committed to sustainability and does not use heavy metals in the manufacture of its products.

The Quality Policy is available for consultation on the website www.bbcind.com.br

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3.5. Environment, Health & Safety

The BBC is concerned about the risks and impacts of its operations and manages them in accordance with ISO 14:001:2015 and ISO 45001:2018. All employees and third parties must follow the rules, procedures and guidelines relating to the environment, health and safety so that operations can be carried out safely, preserving health and the environment and complying with the legislation in force, as described in the Integrated Management Policy, available for consultation on the website www.bbcind.com.br. Failure to comply with the procedures and guidelines will result in the sanctions set out in the Disciplinary Code.

3.6. Relations with Shareholders

Communication with shareholders regarding any aspect of the company's performance will take place through the Chief Executive Officer with shareholders, based on accurate, transparent and timely communication of information that allows them to monitor the BBC's activities and performance, as well as to seek results that have a positive impact on the company's market value.

The treatment of shareholders will be independent of the number of shares they hold, subject to legal restrictions. There will be a flow of information with equal treatment for all.

3.7. Business Relations

As a fundamental condition of the BBC's existence as a company, all our business relations must comply with the laws, market practices and, in particular, national and international standards relating to the economic order and legislation in force.

The behavior of all employees in achieving the BBC's objectives and in concluding each transaction must be inspired by the principles of transparency,

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loyalty, honesty, integrity and fairness, in accordance with this Code, company policies, as well as any laws and regulations in force in the various countries where the BBC does business.

It is expressly forbidden for all BBC Employees to make any improper, dubious or illegal payments, or to favor by granting undue benefits outside the usual practices of the trade, customers, suppliers and competitors, to the detriment of others, as well as to make such payments or grant privileges or advantages to public officials or the like, either directly or through third parties in accordance with the Anti-Bribery and Corruption Policy and the Gifts, Presents, Commissions and Hospitality Policy. The penalties are described in the Disciplinary Code.

3.7.1. Customer Relations

The satisfaction of our customers is at the heart of the company's existence. Therefore, the basic principle of the BBC's business action is to serve them with an emphasis on quality, meeting deadlines and providing technical assistance, and with full respect for laws, regulations, including those subscribed to, in accordance with the Integrated Management Policy, available at www.bbcind.com.br.

Customers must be served with courtesy, kindness, attention and efficiency, and offered clear, precise and transparent information. And the answers to your requests, even if they are negative, must be provided in an appropriate manner and within the expected time frame.

And the answers to your requests, even if they are negative, must be provided in an appropriate manner and within the expected time frame.

3.7.2 Relations with Suppliers and Service Providers

The relationship with suppliers and service providers must be sustainable, without prejudice to the principles of free enterprise and fair competition.

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The development and contracting of suppliers and service providers must always be based on clearly established criteria, considering ethics, observing the policies and systems established in the BBC Supplier Manual which, in addition to technical and capacity issues, evaluates the business from an economic, social and environmental perspective.

The choice of suppliers and service providers must be conducted through predetermined objective processes that guarantee the best cost-benefit ratio (product quality, price, delivery time and compliance with the relevant legislation).

The remuneration to be paid must be exclusively proportional to the services to be provided and as described in the contract. Payments are not permitted to any party other than the contractor or in a third country other than that of one of the parties or the one in which the contract is to be performed.

The confidentiality of information must be guaranteed when communicating with suppliers and service providers.

Suppliers and service providers are prohibited from marketing any products developed exclusively for the BBC.

Employees of suppliers and service providers, when working for the BBC, must follow the practices, safety rules and policies in force, including the Code of Conduct.

Expenses with suppliers and service providers related to meals, transportation, accommodation or entertainment are acceptable, as long as they are justified for work reasons and do not involve embarrassment or the need for compensation and are in accordance with the Gifts, Presents, Commissions and Hospitality Policy.

3.7.3. Relations with Competitors

The competitiveness of products manufactured and marketed by the BBC must be exercised on the basis of fair competition. In this sense, the BBC protects its customers from price suppression and improvements in the quality of its

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services, which derive from the free play of competition. And the sale must be made exclusively on the basis of the advantages and merits they offer.

The BBC must comply with fair competition and antitrust legislation, in line with its objectives of ensuring fair and competitive market mechanisms. And, if requested for information by the Antitrust Authority and the relevant regulatory bodies, when in an inspection role, the BBC cooperates with these entities in their investigations by not withholding, hiding or delaying the delivery of any information.

In order not to violate legislation protecting competition, the BBC operates exclusively on the basis of its own strategic and commercial choices, defining its own policy autonomously and independently of its competitors.

It is not allowed:

- ✓ Providing competitors or any third parties with information that is strategic, confidential or otherwise harmful to the BBC's business;
- ✓ Carrying out contracts subject to acceptance by other contractors of additional services which, by their nature or according to commercial usage, are not related to the subject matter of the contracts themselves;
- ✓ Applying objectively different conditions in commercial relations with certain contractors for services equivalent to those provided to other clients, causing unjustified competitive disadvantages for the latter;
- ✓ Spreading false or incorrect information about competitors or their products and services.

3.8. Relations with Public Authorities

Any interactions or communication with agents or public bodies must be carried out in an ethical, professional and transparent manner, in accordance with the principles set out in this Code, as well as in compliance with the laws and regulations applicable to the BBC.

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The BBC does not contribute directly or indirectly in any way to political parties, movements, committees, political organizations, their representatives or candidates.

It is expressly forbidden for all of us, BBC Employees, to offer gifts or benefits to public officials, their families or the like, either directly or through third parties, in accordance with the Gifts, Presents, Commissions and Hospitality Policy and the Anti-Corruption and Bribery Policy.

[3.9. Relations with Relatives](#)

If an Employee wishes to carry out business on behalf of the BBC with one of his/her family members or persons with whom his/her family members have a personal relationship, or even with companies in which such persons are partners, have a significant shareholding or hold a management position, he/she must obtain written permission from the Chief Executive Officer.

Family members are defined as: spouse, parents, siblings, children, uncles, nephews and cousins up to the 2nd degree, including those of the spouse.

[3.10. Preservation and use of BBC Assets](#)

It is the Employees' duty to ensure the conservation of the BBC's assets, which include values, brands, patents, technologies, furniture, vehicles, installations, machinery, equipment and others.

You may not use BBC equipment or other property for private use.

Access to the Internet and telephone should be used primarily to carry out our activities within the company. The same goes for the use of e-mails, software and any other company resource. Abuse for private purposes will be subject to all the provisions of the Disciplinary Code.

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3.11. Gifts, presents, commissions and hospitality

BBC Employees and their families must not give, request or accept gifts or favors from clients, suppliers, service providers or competitors, the value of which exceeds the equivalent of US\$ 50.00 (fifty US dollars), in accordance with the Gifts, Presents, Commissions and Hospitality Policy.

3.12. Conflict of Interest

We must act with integrity so that our actions do not conflict with the BBC's interests, directly or indirectly, or cause damage to the Company's image and/or reputation.

You must ensure that the following situations do not occur:

- Using BBC resources to serve private interests;
- Using your position to obtain benefits for themselves or others;
- Asking colleagues from other areas, clients, suppliers or service providers to hire their relatives without considering the established principles of competence and potential;
- Making use of confidential or technical information specific to the company that could bring personal advantage and/or harm (financial or otherwise) to the BBC;
- Participating in professional activities that directly compete with the BBC's business and that may cause damage (financial or otherwise) to the company;
- Participate in other professional activities that are not related to the company, within their working hours.

In the event of non-compliance, the Disciplinary Code will apply.

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3.13. Inside Information

All Employees must keep confidential and protect confidential and inside information that they may obtain or create in connection with their activities at the BBC, regardless of its form. Confidential and privileged information includes: technical, product, financial, contractual, commercial and, in general, any non-public information that is the property of the BBC, and its commercialization or negotiation is prohibited.

Inside information is considered to be information relating to relevant acts or facts until they are disclosed to regulatory bodies and, simultaneously, to shareholders.

The obligation to protect confidential and inside information is not limited to protecting it from misuse, but also to using it only for the performance of your professional duties. Failure to comply is subject to the penalties of the Disciplinary Code.

3.14. Political Activities

The BBC has no restrictions on Employees' party political activities, but those who engage in them do so as citizens and not as representatives of the BBC.

If you opt for active political participation, you should always act in a personal capacity and in such a way as not to interfere with your professional responsibilities.

It is expressly forbidden to engage in party political activities on the company's premises and in vehicles that involve BBC resources in any way. Employees may not wear company uniforms when carrying out political activities.

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3.15. Freedom of Association

The BBC respects the rights of employees to join the various organizations that represent them, including trade unions. There is no discrimination against groups or individuals working in these entities. The relationship is based on dialog and respect for different points of view in the search for the best balance and solution to different situations.

3.16. Accounting Record

Transparency is essential to enable shareholders to assess the BBC correctly.

Accounting transparency is achieved through the use of true, accurate and complete information that forms the basis for entries in the accounting books.

It is therefore necessary to ensure the accounting of any and all assets, rights and obligations that the BBC holds, or is obliged to fulfill and do. Employees who have accounting, tax and financial responsibility cooperate to:

- ✓ To provide accurate information so that accounting can promptly record operational events in the accounting books;
- ✓ Keep adequate documentation of each operation and transaction in order to facilitate verification and reconstruction of the process;
- ✓ Filing documentation in a logically organized manner;
- ✓ Allow checks to be carried out.

It is prohibited for anyone to behave in a manner that may adversely affect the transparency and traceability of information contained in financial, tax and accounting reports.

It is mandatory to seek the necessary documents or information from the responsible departments to eliminate doubts about closings, allocations to accounting accounts, and to avoid mistakenly reporting tax and accounting

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records to the supervisory bodies, putting the company at risk before the supervisory bodies.

The BBC's accounting standards and practices must be strictly observed, generating consistent records and reports and allowing a uniform basis for evaluating and disclosing the company's operations and results.

3.17. Training

The BBC will carry out periodic training and other initiatives to make Employees aware of the conduct, principles, concepts and values set out in this Code, in addition to the other policies and procedures in force. The training sessions will be carried out by the Human Resources department and will be compulsory for all Employees who are invited. Failure to attend scheduled training sessions is subject to the penalties laid down in the Disciplinary Code.

3.18. Whistleblowing Procedure

The BBC has established the Whistleblowing Management Procedure with the aim of ensuring that all suspected cases of violation of the values and principles introduced in this Code and policies are reported and managed in a timely and appropriate manner. This ensures that anyone feels supported to speak out in confidence and report any issues that might involve something improper, unethical or inappropriate. All reports are managed quickly, consistently, professionally and, if desired, anonymously.

Complaints will be taken seriously, treated as confidential and without fear of retaliation.

If you become aware of any suspected irregularities, you can report the matter to one of the people listed below:

- ✓ Your immediate manager;

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In situations where you feel uncomfortable contacting these people, you are encouraged to report the situation by accessing the channels below:

- ✓ Website: https://bbcind.legaletica.com.br/client/se_home.aspx
- ✓ Email: bbcind@legaletica.com.br
- ✓ Telephone (Toll Free): 0800 400 3333
- ✓ WhatsApp: +55 (11) 95271-1924

The "tool" through which reports can be made nominally or anonymously, if desired. The group of people appointed by the Board of Directors will look into the suspected irregularity.

No one else is allowed to conduct investigations or exchange information on their own.

3.19. General Provisions

The company and its directors undertake to make all employees, suppliers and service providers aware of the conduct guidelines contained in this Code.

Therefore, no Employee may claim ignorance of the guidelines contained in this Code under any circumstances or on any grounds whatsoever.

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