

## DACARTO CODE OF ETHICS

### I. THE COMPANY

DACARTO, a longstanding manufacturer of PVC Compounds, Masterbatches, Blends, and Polyolefin Specialties, boasts over fifty years of history, serving both national and international markets. To maintain our company's unity, the DACARTO team must act according to shared values and goals. This document outlines the primary ethical behaviors that should guide your daily activities and interactions within the company. Understand, embrace, and promote these principles. We're counting on you.

### II. OBJECTIVE - A MANUAL OF ETHICS AND PROFESSIONALISM

The DACARTO's Code of Ethics is our pledge to act with responsibility, ethics, transparency, and mutual respect among our professionals. The entire DACARTO team must adhere to the ethical standards outlined in this Code. Please read all the information carefully, then sign the attached Statement of Responsibility and Commitment, and submit it to Human Resources.

### III. DACARTO'S CULTURE

Understanding the DACARTO's culture is the first step to comprehending our Code of Ethics. The DACARTO's culture is how our team conducts operations:

- Safely. Safety is our foundational value; every employee is responsible for their safety and that of their colleagues, fostering a safe environment for all.
- Aspire to ambitious and seemingly unattainable goals, surpass targets, and propose new challenges.
- Pursue results ethically.
- Act as the "owner" of the company, identifying opportunities and eliminating waste, and being rewarded for it.
- Retain top talent in an environment where "meritocracy" prevails, informality fosters closeness, and simplicity enables direct action and agile communication.
- Work diligently and enthusiastically, always aiming for the next milestone.
- Lead by "wearing out our shoes," understanding people and processes directly in the market, management, or product development.
- Uphold our culture by respecting and practicing its principles.

### IV. ABOUT OUR RELATIONSHIPS

The Dacarto Team

In the workplace

Respect others, collaborate with team spirit, loyalty, and dignity, and create an excellent working environment, avoiding any form of embarrassment to yourself or others.

It is forbidden to:

- Use your position to request personal favors or services from subordinates.
- Display any form of racial, sexual, religious, or disability prejudice.
- Aggress towards work colleagues or provoke confrontations.
- Hire first-degree relatives, such as parents, siblings, children, and spouses.
- Employ any couple in a stable relationship or individuals with first-degree relatives working for our competitors.

Remember: Responsibility, trust, cooperation, and commitment to colleagues and work maintain a high standard of productivity and quality.

To you, our leader!

You must exemplify ethical behavior for the DACARTO team. Recognize the merit of each person and provide equal professional development based on the value and contribution of each employee. We do not accept decisions affecting employees' professional careers based solely on personal relationships. Ensure your team receives adequate ongoing training and up-to-date information on DACARTO's policies. Each manager must act with ethical principles so that no subordinate, peer, or superior feels morally or sexually offended.

#### Individual responsibilities

We are a company of "owners." The DACARTO team behaves as "owners of the business," leveraging the freedom to identify opportunities and eliminate waste, taking appropriate actions in each case.

As an "owner," it is mandatory to:

- Respect the needs, integrity, expectations, and privacy of our customers, colleagues, contractors, suppliers, financial institutions, local, national, and international communities, as well as government entities.
- Comply with all legislation, rules, and regulations, whether external or internal.
- Protect DACARTO's assets and image.
- Safeguard your materials. Keep documents relating to your activities secure. Don't leave confidential materials on desks, printers, or copiers. Store them in locked drawers or filing cabinets at the end of the working day. When no longer needed, destroy them.
- Keep confidential information about DACARTO's operations and strategic plans secure.
- Avoid spreading unofficial information (rumors) of any kind.
- Refrain from exploiting information for personal gain. Respect company rules and maintain confidentiality if you have access to sensitive information.
- Maintain our image by avoiding inappropriate behavior in public when displaying the company logo or attire.

Without your superior's authorization, it is forbidden to:

- Remove internal material from DACARTO, including information about the Company's operations, even if you participated in its development.
- Copy documents on paper, magnetic media, or any other medium containing confidential information about DACARTO, including client or supplier information or material covering activities in your area.
- Give lectures, seminars, or academic papers on DACARTO or topics related to your area of activity within the company.

#### Internet and e-mail

Our DACARTO Internet and e-mail systems are for company use only. Under no circumstances should these systems be used to send or receive discriminatory or harassing messages, chain letters, obscene or distasteful material, personal commercial solicitations, or in any other way that infringes this Code of Ethics. All messages sent or received by these means are the property of DACARTO, which has the right to use and disclose them in the event of a dispute or legal investigation.

## V. RELATIONS WITH CLIENTS, SUPPLIERS, AND CREDIT INSTITUTIONS

### Gifts and payments

Offering or receiving gifts from customers, suppliers, and others is prohibited.

Our conduct:

- Do not accept gifts, favors, loans, special services, payments, or special treatment of any kind from individuals or organizations doing or seeking to do business with the Company.
- Exceptions: Institutional gifts compatible with good business practices, not considered a commercial inducement, with a symbolic value of up to BRL 200 (two hundred reais), and do not harm DACARTO's image.
- If you receive a gift, send the sender the standard thank you letter available in the DACARTO Code of Ethics and forward the gift to your unit manager. It should preferably be returned or, if it cannot be returned, donated to a charity defined by the company's Human Resources department.
- Expenses for clients and suppliers, such as meals, transportation, accommodation, or entertainment, will only be accepted in the case of Company events for which these expenses have already been planned and approved.

### Conflicts of interest

Carefully evaluate potential conflicts between your interests and those of our company. The DACARTO team must not compete or allow individual or family interests to exert direct or indirect influence on the Company's business.

Employees must declare their inability to participate in any decision involving conflicts of interest, such as:

- Having an individual or family interest (1<sup>st</sup>-degree relatives: parents, siblings, spouse, and children) in the business of the Company's supplier or client.
- Holding a substantial individual or family stake in an organization that does business or wishes to do business with the company.

If you have a potential conflict of interest, declare your impediment in the commitment form of this code and send an email to [rhdacarto@dacarto.com.br](mailto:rhdacarto@dacarto.com.br).

### Customers

DACARTO is dedicated to customer satisfaction.

Our conduct:

- Treat customers with attention and respect.
- Be receptive to customer suggestions and address them appropriately.
- Do not use the DACARTO name for personal benefit with clients.
- Our clients are the reason for the company's existence. Serve them with courtesy, efficiency, and sincerity.
- Always act in a manner that protects our customers' interests by forwarding their requests to the responsible areas.

For any complaints, suggestions, or requests from customers, advise them to contact the area that serves them.

### Suppliers

DACARTO's suppliers are an extension of our company. We must maintain respectful, long-lasting, and trusting relationships with them.

Our conduct:

- Encourage suppliers to continuously improve the quality of their work and their relationship with DACARTO.
  - Provide equal opportunities to all partners, regardless of their size or geographical location.
  - Follow the Purchasing department's standards for contracting suppliers.
  - Set an example. Encourage your suppliers to adopt management practices that respect human dignity, ethics, and environmental preservation.
  - Seek partners who align with the company's ethical standards.
- Any request to use the DACARTO name or brand for promotional events, in internal or external communication channels, should be sent to Institutional Marketing.

### Competition

We believe in fair competition.

Our conduct:

- Operate with drive and integrity.
- Be ethical. Avoid making comments to third parties about the services of competitors, direct or indirect, that are not based on facts or that are intended to publicly harm the competitor's image.
- Reject actions that could be interpreted as anti-competitive, monopolistic, or contrary to international, national, or local laws governing competitive market practices.

## VI. GOVERNMENT AND REGULATORY BODIES, SOCIETY AND THE COMMUNITY, ACCOUNTING AND FINANCIAL RECORDS

### Government and Regulatory Bodies

We contribute to a fair and democratic society by paying our taxes on time and making our decisions transparent.

Our conduct:

- Stay informed and obey rules and legislation.
- Avoid any kind of contribution, donation, provision of favors, or sending of gifts to public entities or government officials with the intention of illicitly favoring them.

### Press

Guiding our relationship with the press transparently and respectfully is crucial for ensuring an image consistent with our values and accurate dissemination of information, projects, and events.

Our conduct:

- Never provide information or give interviews without prior authorization from the Board of Directors. Inappropriate communication can seriously damage DACARTO's reputation.
- Direct any press inquiries to the Board of Directors or the Communications department to ensure proper handling in line with the company's Public Relations Policy.
- Inform your team about the procedures for dealing with the press. Remind them that no individual is authorized to provide information or interviews without prior approval.
- Instruct your suppliers not to disclose any projects they are working on with the company without prior authorization from the Executive Board and the relevant client area.
- Restrict discussions about company matters to the workplace. Avoid talking about company projects in public places like airplanes, restaurants, bars, or workshops, as you never know who might be listening.

- Report any incorrect data or news affecting DACARTO's image to the Board of Directors immediately.
- When dealing with the media regarding personal matters, avoid associating DACARTO's name with your personal opinions to protect the company's image.

#### Associations and Trade Organizations

While we do not participate in political organizations, we acknowledge the legitimacy of such entities and respect their initiatives and practices. We are open to dialogue in any situation, always seeking a solution that benefits all involved.

Our conduct:

- Employees have the right to engage in political activities and join parties of their choice. However, they must not use company time, resources, or assets for these activities, nor involve our brand.
- The DACARTO team must respect differing political and partisan opinions and must not let these opinions influence the career development of any employee.
- We believe in Brazil and support actions that promote citizenship through sustainable development, uphold human rights, social justice, and environmental protection.
- We set an example within our company by promoting the rational use of natural resources, environmental preservation, recycling, and waste reduction. We also ensure that our staff are aware, trained, and qualified to continuously improve our environmental performance.
- We comply with the prevailing legislation in the country.
- We do not tolerate child labor or any form of forced labor in our operations or those of our suppliers.
- We ensure the safety of our team.

#### Accounting and Financial Records

Transparency, ethics, and honesty are the foundations for maintaining our financial and accounting records.

Our conduct:

- Records must reflect all transaction details honestly and clearly.
- The quality of the information disclosed is the responsibility of the employees involved, who must strive to improve the accuracy of all transactions.
- Do not present fabricated data to meet individual or unit performance targets.
- Fully cooperate with internal and external auditors, ensuring that no information is falsified or concealed.

#### Society, Community, and the Environment

DACARTO always seeks to engage its team in proactive activities aimed at benefiting the social well-being of communities, protecting the environment, and ensuring safety within our facilities.

## VII. FINANCIAL AREA

This section is specifically for professionals in DACARTO's Financial Area. The guidelines here are a binding commitment.

#### Professionalism and Credibility

DACARTO is a solid, reliable company that is aware of its social and business responsibilities. We want to show society that we seek results in a fair, legal, and

transparent manner. Our financial professionals must contribute to affirming our credibility in the market.

Our conduct:

- Maintain appropriate professional standards when documenting accounting and financial matters.
- Know the laws and regulations. Seek legal advice when necessary.
- Do not use any process or artifice in your personal operations to manipulate, directly or indirectly, the price of an asset or security, misleading third parties to obtain a financial advantage for yourself or others.
- If you detect any violation of DACARTO's policies on financial data and business operations, immediately contact the Ethics Committee.

#### Disclosure

DACARTO must submit all required or requested documents to Directors, Auditors, and the Board of Shareholders within the stipulated deadlines.

- Remember that inaccurate and dishonest reporting, both inside and outside DACARTO, is strictly forbidden and can cause civil and criminal damage to employees and the company. This includes presenting intentionally organized information in a dubious manner.
- Do not present forged financial data to meet individual or operating unit performance targets.

#### Confidential Information

- Financial information, programs, documents related to financial models and products, software, hardware, and applications developed or in use by DACARTO are confidential and the property of DACARTO, even if the employee participated in their development.
- Keep it confidential. Restricted information may not be passed on to third parties or employees from other areas of DACARTO, regardless of their hierarchical level.
- Keep the area's documents on file for the legal deadlines in accordance with the Financial Area's standard for keeping documents, reports, and backups.

Without the authorization of your superior, it is forbidden:

- Transmitting to third parties, via the Internet, confidential information related to the activities of the Finance Area.
- Allowing access to other information or operating systems and databases for which you are responsible.

#### Responsibilities of Our Leaders

Leaders in the Financial Area must maintain work teams with a variety of financial and operational skills, such as accounting and internal controls, financial planning, financial analysis, treasury, and taxes. Leaders must not exert pressure on the accounting team regarding accounting estimates to influence financial results in their own way.

### VIII. APPLICATION AND RESPONSIBILITIES

The DACARTO Code of Ethics applies to all DACARTO employees and managers and will be reviewed annually. Our team is responsible for knowing and fully complying with this Code.

The Code of Ethics of the Financial Area applies to all employees in this area and must be complied with by them.

The management of the DACARTO Code of Ethics and the Financial Area Code of Ethics is the responsibility of the Ethics Committee, made up of the HR Manager, the Executive Board, and the Management Committee.

The Committee evaluates the application of all the procedures contained in our Code to ensure its effectiveness and efficiency. It also judges and manages incidents of violations of the Code, taking necessary measures.

#### IX. VIOLATIONS OF THE CODE OF ETHICS

Any breach of the Code of Ethics must be immediately reported to the Ethics Committee.

Failure to comply with the Code, falsification of records, or any other behavior representing a lack of ethics may lead to strict disciplinary action, including dismissal of the employee and legal action.

#### X. IN CASE OF DOUBT

Remember that situations that conflict with the Code of Ethics or are not contained in it may arise unexpectedly in your daily life. In this case, contact the Ethics Committee.

#### XI. CONTACTING

Contact the Ethics Committee clearly and transparently via email at [mdacarto@dacarto.com.br](mailto:mdacarto@dacarto.com.br).

Self-service is also available, allowing you to remain anonymous. For more information, see the website: [www.dacarto.com.br](http://www.dacarto.com.br).

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