

Code of conduct



NICHINO

NICHINO DO BRASIL

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INTRODUCTION

This Code of Conduct aims to establish the ethical principles and standards of conduct that shall guide the internal and external relationships of all NICHINO DO BRASIL Members, regardless of their duties and responsibilities. NICHINO DO BRASIL understands that the principles set forth in this Code must be practiced by its entire workforce. Accordingly, all Customers, Suppliers, and companies directly or indirectly controlled by NICHINO DO BRASIL are expected to communicate these commitments to their employees and extend them throughout their respective supply chains and customer networks, thereby ensuring that the ethical principles described herein are effectively observed. NICHINO DO BRASIL's presence in the domestic market, as well as the participation of its Members in different business units, geographic regions, and cultures that comprise increasingly globalized and competitive markets, requires transparent standards of conduct and compliance with diverse legal and regulatory frameworks. Our reputation and credibility are among our most valuable assets, and the ethical principles that guide our actions contribute to maintaining NICHINO DO BRASIL's image as a solid and trustworthy organization in the eyes of our Customers, Suppliers, Employees, and other stakeholders. We emphasize that our philosophy is founded on integrity, independence, and freedom of expression, principles that will always be encouraged and upheld at NICHINO DO BRASIL. Compliance with this Code of Conduct by each Member reaffirms one of our most important objectives: to maintain and strengthen NICHINO DO BRASIL's reputation.

PREAMBLE

For the purposes of this Code of Conduct, any individual who has an employment relationship with NICHINO DO BRASIL shall be referred to simply as a "Member." The guidelines established in this Code of Conduct apply to all Members and, where applicable, to any individual or entity that maintains any type of relationship with NICHINO DO BRASIL, including, but not limited to, corporate officers, customers, suppliers, shareholders, visitors, and other stakeholders.

1. GENERAL GUIDELINES

RELATIONSHIP WITH MEMBERS The criteria for hiring and promotion shall be based on meeting the requirements of each position, in accordance with predetermined criteria and objectives. There shall be no discrimination based on religion, philosophical or political beliefs, nationality, origin, sex, age, race, sexual orientation, marital status, physical or mental disability, or any other discriminatory factor. NICHINO DO BRASIL recognizes that workforce diversity is not only essential to the management and success of its business activities but is also fundamental to fostering and sustaining an open, respectful, and balanced work environment.

When making decisions regarding the recruitment, hiring, retention, or continuation of employment or services, NICHINO DO BRASIL is committed to selecting and treating applicants and employees fairly and without discrimination based on sex, race, color, weight, religion, nationality, ancestry, age, marital status, disability, medical condition, pregnancy, sexual orien-

tation, gender identity or expression, social or economic status, or any other characteristic protected by law. NICHINO DO BRASIL does not tolerate any form of inappropriate conduct, restriction, or discrimination among employees or against any other individuals.

2. CONDUCT OF MEMBERS

NICHINO DO BRASIL expects its members, in the performance of their duties, to comply with established corporate procedures and to exercise the same level of care and diligence that a prudent person would ordinarily apply to personal matters, acting with honesty and integrity and in accordance with applicable laws and the ethical standards of society. NICHINO DO BRASIL expects all company matters, without exception, to be treated with discretion and confidentiality. NICHINO DO BRASIL will promptly and thoroughly investigate any matter involving suspected fraud, theft, robbery, inaccurate accounting records, unauthorized sharing or disclosure of personal data, misappropriation of assets, or any other crime, misdemeanor, unlawful act, or conduct that deviates from the corporate procedures established by NICHINO DO BRASIL.

3. WORK ENVIRONMENT

NICHINO DO BRASIL expects courtesy, trust, respect, and honorable and ethical conduct in the relationships among its members, regardless of their hierarchical position, title, or function. Each Member of NICHINO DO BRASIL is responsible for ensuring a work environment free from insinuations, restrictions, or any form of inappropriate behavior, thereby avoiding situations that may cause embarrassment, discomfort, or intimidation. Moral or sexual harassment is unacceptable. Any conduct that may constitute harassment, hostility, or sexual and/or moral misconduct must be reported immediately to the relevant Leader or to the Ethics Committee. If such conduct is confirmed, appropriate disciplinary measures will be taken against those responsible. In order to promote the well-being, safety, and productivity of its Members, the possession and/or use of illegal drugs and alcohol in the workplace is prohibited, as is the carrying of weapons, except by individuals expressly authorized and responsible for the safety of other Members and the protection of the Company's assets. Even in locations where applicable laws provide otherwise, NICHINO DO BRASIL recommends that Members adhere to the same standards of conduct. NICHINO DO BRASIL does not support inappropriate intrusion into the personal lives of its members, whether inside or outside the workplace.

Furthermore, NICHINO DO BRASIL is committed to the health, protection, and safety of its employees in the workplace. The Company recognizes the importance of awareness, training, and preventive practices related to occupational health and safety, and provides training programs and tools designed to mitigate workplace accident risks and promote employee health and well-being. To further ensure employee well-being, safety, and productivity, the possession and/or use of illegal drugs, alcohol, or any illegal or immoral practice in the workplace is strictly prohibited. Preventing workplace accidents is the responsibility of every individual, as is

complying with and promoting adherence to all health and safety rules, policies, and procedures. Workplace violence is unacceptable. Any dangerous, offensive, threatening, or intimidating behavior that causes Members or third parties to fear for their personal safety must be reported immediately.

4. RESPONSIBILITY IN CONDUCTING BUSINESS

Members must perform their duties and conduct NICHINO DO BRASIL's business activities with transparency and in strict compliance with applicable laws, respect for human rights, environmental responsibility, and adherence to the Company's principles and guidelines. Members of NICHINO DO BRASIL are responsible for taking appropriate action whenever they become aware of irregularities committed by third parties that may compromise the Company's reputation or interests. Any and all transactions involving NICHINO DO BRASIL must be supported by appropriate documentation and comply with all applicable legal requirements and formalities. As provided in the Company's Articles of Incorporation, all contracts must be executed by the President Director or by one Director jointly with an Attorney-in-Fact. The execution of contracts of any nature without prior review and approval by a member of the Legal Department, evidenced by email confirmation or signature initials, is expressly prohibited, unless otherwise authorized. se

4.1. MEMBERS' RESPONSIBILITIES

It is the responsibility of every Member to be familiar with and comply with the provisions of this Code of Conduct, as well as to ensure that Suppliers and Customers with whom they maintain business relationships are informed of NICHINO DO BRASIL's Code of Conduct. Members are also responsible, within the scope of their duties and responsibilities, for preserving and protecting the name, reputation, and image of NICHINO DO BRASIL. Members must conduct their relationships with Customers and Suppliers in accordance with the principles of transparency, integrity, and fairness, ensuring alignment with their leadership whenever questions arise or situations involving actual or potential conflicts occur.

4.2. LEADERS' RESPONSIBILITIES

Leaders, particularly through the dedication of their time, their presence and experience, and above all through their personal example, have the responsibility to ensure that their direct reports and other Members fully comply with this Code of Conduct. Accordingly, Leaders shall: Communicate the contents of this Code of Conduct to their direct reports and raise awareness of the importance of complying with its provisions, thereby helping to prevent any Member, service provider, or employee from committing a violation due to a lack of information; Identify Members who have violated this Code of Conduct and refer the matter to NICHINO DO BRASIL's Ethics Committee for appropriate review and action; Foster a culture that promotes com-

pliance with this Code of Conduct and encourage Members to raise questions, seek guidance, and express concerns regarding its interpretation and application.

5. BUSINESS RELATIONSHIPS

NICHINO DO BRASIL expects its members to conduct all business relationships in compliance with applicable laws, lawful market practices, and, in particular, national and international regulations relating to economic order and fair competition. It is expressly prohibited for any Member of NICHINO DO BRASIL to make any improper, questionable, or illegal payments, or to favor Customers or Suppliers through the granting of undue benefits or advantages that fall outside normal business practices, to the detriment of others. Likewise, Members are prohibited from making payments, granting privileges, or providing any undue advantage to public officials or individuals holding equivalent positions, whether directly or indirectly through third parties.

5.1. CUSTOMER RELATIONS

Satisfied Customers and Business Partners are the foundation of NICHINO DO BRASIL's existence. Therefore, a fundamental principle of NICHINO DO BRASIL's business activities is to serve its customers with a focus on quality, productivity, and innovation, while maintaining social, community, and environmental responsibility and full compliance with the laws and regulations applicable to each product in the regions where the Company operates. Customers and Business Partners must be treated with courtesy and efficiency and provided with clear, accurate, and transparent information. Customers and Business Partners should receive timely and appropriate responses to their requests, even when such responses are unfavorable. Expenses incurred in connection with Customers and Business Partners—including meals, transportation, lodging, or entertainment—are acceptable when justified by legitimate business purposes or customary business courtesies, provided that they remain within reasonable limits and do not create any sense of obligation, embarrassment, or expectation of reciprocity.

5.2. SUPPLIER RELATIONS

The selection and engagement of Suppliers must always be based on technical, professional, and ethical criteria, aligned with the general guidelines of NICHINO DO BRASIL, and conducted through a predetermined and objective process, such as competitive bidding or price quotations, ensuring the best cost-benefit relationship. Relationships with Suppliers should be long-term and mutually beneficial, without prejudice to the principles of free enterprise and fair competition.

5.3. COMPETITOR RELATIONS

No verbal or written statements shall be made that could harm the reputation of competitors or contribute to the spread of rumors about them. Competitors must be treated with the same respect that NICHINO DO BRASIL expects to receive. It is expressly prohibited to provide strategic, confidential, or otherwise business-sensitive information of NICHINO DO BRASIL to any third parties, including, but not limited to, competitors. No Employee, Officer, Director, or other Representative of NICHINO DO BRASIL may engage in discussions, agreements, or understandings with competitors for the purpose of fixing prices and/or sales conditions, adopting or influencing the adoption of uniform or prearranged commercial practices, allocating markets, or tying the sale of one product to the purchase of another.

5.4. FAMILY RELATIONS

For the purposes of this Code, family members are defined as a spouse, domestic partner, parents, siblings, children, uncles, aunts, nephews, nieces, and cousins up to the second degree of kinship, including those related to the spouse and/or domestic partner. If an Employee, Officer, Director, or other Representative of NICHINO DO BRASIL wishes to conduct business on behalf of NICHINO DO BRASIL with any of their family members, individuals who maintain a close personal relationship with their family members, or companies in which such individuals are partners, hold a significant ownership interest, or occupy a management position, such individual must obtain prior written approval from their Manager. The Manager shall be responsible for discussing the matter with the NICHINO DO BRASIL Ethics Committee.

5.5. RELATIONS WITH PUBLIC AUTHORITIES

It is expressly prohibited for any Employee, Officer, Director, or other Representative of NICHINO DO BRASIL to offer or promise, directly or indirectly through third parties, payments, gifts, or benefits to public officials, political parties or their members, political candidates, or any family members or associates of such individuals, for the purpose of obtaining any advantage or benefit for the Company. Any Employee, Officer, Director, or other Representative of NICHINO DO BRASIL who wishes to make donations or contributions to public officials, political parties or their members, or political candidates must do so in their personal capacity as a private citizen and not as a representative of NICHINO DO BRASIL.

NICHINO DO BRASIL may make donations, provided that such donations are made in accordance with its internal procedures and all applicable laws and regulations.

6. GIFTS, HOSPITALITY AND OTHER BENEFITS

Employees, Officers, Directors, and other Representatives of NICHINO DO BRASIL, as well as their family members, must not offer, give, solicit, or accept gifts, favors, or other benefits from

Customers, Suppliers, or competitors with a value exceeding USD 100.00 (one hundred U.S. dollars). Any gifts, favors, or benefits exceeding USD 100.00 (one hundred U.S. dollars) that are received in connection with a business relationship must be reported to the NICHINO DO BRASIL Ethics Committee. If such gifts, favors, or benefits are not approved, they must be returned to the sender together with an expression of appreciation and an explanation of the Company's policy.

7. CONFLICT OF INTEREST

A conflict of interest arises when an Employee, Officer, Director, or other Representative influences, or may influence, a decision of NICHINO DO BRASIL that results, or may result, in a direct or indirect personal benefit for themselves, their family members, or friends. All Employees, Officers, Directors, and other Representatives must ensure that their actions do not conflict with the interests of NICHINO DO BRASIL or cause harm to its image and reputation. By way of example, the following situations may constitute a conflict of interest: Having a personal interest that may affect the ability to objectively evaluate a business opportunity or transaction involving NICHINO DO BRASIL; Possessing confidential information that, if used, could provide a personal advantage; Accepting direct or indirect benefits that may be interpreted as a reward or as an attempt to obtain favorable treatment from NICHINO DO BRASIL in matters involving third-party interests; Purchasing shares or other securities of companies with which NICHINO DO BRASIL has a business relationship—including Customers, Suppliers, service providers, or competitors—based on material non-public information, or disclosing such information to third parties; Using NICHINO DO BRASIL resources for personal purposes or private interests; Maintaining private business relationships through which the individual may obtain advantages or privileges as a result of their position or responsibilities within NICHINO DO BRASIL, involving Customers, Suppliers, service providers, or competitors of NICHINO DO BRASIL; Hiring family members, or requesting that another Employee, Officer, Director, or Representative do so, without regard to the established principles of merit, competence, and potential. Any Employee, Officer, Director, or other Representative who becomes aware of, or is confronted with, a potential conflict of interest must promptly report the matter to their manager. The Manager may resolve the issue directly or discuss it with their own Manager or with the NICHINO DO BRASIL Ethics Committee for appropriate guidance and resolution.

8. ACTIVITIES OUTSIDE NICHINO DO BRASIL

Employees, Officers, Directors, and other Representatives of NICHINO DO BRASIL must not engage in activities or participate in organizations that may interfere with their commitment and dedication to NICHINO DO BRASIL, create a conflict of interest with their duties and responsibilities, or involve them in any other business or activity that could, in any way, compromise the integrity, confidentiality, or security of NICHINO DO BRASIL. Failure to comply with this provision may result in disciplinary measures in accordance with applicable laws and Company policies.

9. RELATIONSHIP WITH SHAREHOLDERS

Communication with shareholders shall be conducted through members of the Executive Board. Relationships with shareholders and investors must be based on the accurate, transparent, and timely disclosure of information that enables them to monitor and assess the activities and performance of NICHINO DO BRASIL. Such relationships should also be guided by the pursuit of results that contribute positively to the market value and long-term sustainability of NICHINO DO BRASIL.

10. INSIDE INFORMATION – INSIDER TRADING

If any Employee, Officer, Director, or other Representative possesses material, non-public, or otherwise privileged information regarding NICHINO DO BRASIL, regardless of how such information was obtained, it is expressly prohibited to disclose such information to any third party. NICHINO DO BRASIL expects all Employees, Officers, Directors, and other Representatives to comply with all applicable laws and regulations relating to the protection and use of confidential and privileged information, as well as with any policies, procedures, instructions, or guidelines issued by NICHINO DO BRASIL on this matter. Any violation of this rule may result in civil and criminal liability, in addition to any disciplinary measures permitted under applicable law and Company policies.

11. CONFIDENTIALITY AND PERSONAL DATA PROTECTION

Each Employee, Officer, Director, or other Representative shall be responsible, both personally and collectively with their colleagues, for maintaining the highest standards of confidentiality and non-disclosure when handling Confidential Information, including information obtained in connection with the performance of their duties and services. Such individuals shall also ensure that the same confidentiality obligations are extended to and observed by all persons who, whether directly or indirectly, may have access to or become aware of any Confidential Information, regardless of the manner in which such knowledge is acquired.

The term “Confidential Information” shall mean any information, whether oral, written, electronic, or in any other form, that:

(a) becomes known to the Employee, Officer, Director, or other Representative during the performance of their duties or services, is discovered in the course of such activities, or results from the execution thereof; or

(b) is provided or disclosed by NICHINO DO BRASIL to the Employee, Officer, Director, or other Representative.

The following shall not be considered Confidential Information:

(a) information that is generally available to the public or subsequently becomes publicly available through no fault, action, or omission of the Employee, Officer, Director, or other Representative;

(b) information whose disclosure is required by applicable law, court order, or by a competent governmental or administrative authority, provided that the Employee, Officer, Director, or other Representative shall immediately notify NICHINO DO BRASIL in writing of such requirement so that NICHINO DO BRASIL may seek a protective order or take any other appropriate legal action. If such measures are unsuccessful, disclosure shall be limited strictly to the information legally required to be disclosed, and the Employee, Officer, Director, or other Representative shall use their best efforts to ensure confidential treatment of any Confidential Information disclosed, to the fullest extent permitted by law.

Furthermore, the Employee, Officer, Director, or other Representative agrees to maintain the confidentiality of all Confidential Information throughout the term of employment, engagement, or service relationship and indefinitely thereafter, regardless of the reason for its termination.

Confidential Information shall not be disclosed to any person other than those representatives, employees, agents, or authorized personnel who have a legitimate need to know such information solely for the purpose of performing the relevant services and who have been informed of the confidential nature of such information.

Where there is a demonstrable need to disclose Confidential Information to subcontractors or third parties engaged in connection with the services, the Employee, Officer, Director, or other Representative shall consult with their Manager and ensure that appropriate confidentiality or non-disclosure agreements are executed before any such disclosure is made.

In addition, the Employee, Officer, Director, or other Representative agrees to promptly return to NICHINO DO BRASIL, upon request at any time or upon termination of employment, engagement, or any other relationship with the Company, all information, records, documents, materials, and other property belonging to NICHINO DO BRASIL that may be in their possession, custody, or control. The Employee, Officer, Director, or other Representative further agrees not to retain any copies, extracts, summaries, reproductions, or records, in whole or in part, of any Confidential Information provided by NICHINO DO BRASIL or any of its representatives.

Any breach of confidentiality by an Employee, Officer, Director, or other Representative shall give rise to the obligation to indemnify and hold NICHINO DO BRASIL harmless for any and all losses, damages, direct and indirect losses, lost profits, and any other material or moral damages arising from or related to such breach. In addition, any violation of the confidentiality obligations set forth herein shall be considered a serious misconduct and may constitute grounds for termination for cause, at any time and at the sole discretion of NICHINO DO BRASIL, without prejudice to any civil, criminal, or other legal remedies available under applicable law.

12. POLITICAL AND UNION ACTIVITIES

NICHINO DO BRASIL does not restrict the political activities or affiliations of its Employees, Officers, Directors, or other Representatives. However, any such activities must be conducted strictly in a personal capacity and in a manner that does not interfere with their professional responsibilities and duties. Any Employee, Officer, Director, or other Representative who participates in political activities must do so as a private citizen and not as a representative of NICHINO DO BRASIL. Political or partisan activities in the workplace, or involving, in any manner, the resources, assets, or facilities of NICHINO DO BRASIL, are strictly prohibited. Employees, Officers, Directors, and other Representatives are also prohibited from wearing Company uniforms or displaying Company identification while engaging in political activities. The display, distribution, or promotion of any form of political campaign material or political advertising on NICHINO DO BRASIL premises, vehicles, publications, communication channels, or any other Company property is strictly prohibited. NICHINO DO BRASIL is a nonpartisan organization and respects the individual rights of its Employees, Officers, Directors, other Representatives, and business partners with respect to their political and trade union involvement. Accordingly, NICHINO DO BRASIL recognizes and supports freedom of association, as well as the right to collective bargaining and collective negotiations in accordance with applicable laws and regulations.

13. USE AND PRESERVATION OF NICHINO DO BRASIL'S ASSETS

Employees, Officers, Directors, and other Representatives are responsible for protecting and preserving the assets of NICHINO DO BRASIL, including, but not limited to, its facilities, machinery, equipment, furniture, vehicles, financial assets, and other Company property. Access to the Internet and telephone systems, as well as the use of e-mail, software, hardware, equipment, and other assets belonging to NICHINO DO BRASIL, shall be restricted to activities related to the performance of the individual's professional duties, subject to any additional policies, regulations, procedures, or guidelines that may be established and communicated by NICHINO DO BRASIL from time to time. All data created, generated, processed, or maintained within the information systems of NICHINO DO BRASIL are the exclusive property of the Company. Employees, Officers, Directors, and other Representatives acknowledge and understand that NICHINO DO BRASIL may access records relating to Internet usage, e-mail communications, and the use of mobile and fixed-line telephone resources. Employees, Officers, Directors, and other Representatives further acknowledge that NICHINO DO BRASIL may monitor, inspect, and review, at any time and without prior notice, any devices, equipment, systems, or communication resources provided by the Company, subject to applicable laws and regulations.

14. PARTICIPATION IN AND USE OF SOCIAL MEDIA

When using the Internet or engaging on social media platforms in any capacity, Employees, Officers, Directors, and other Representatives must clearly distinguish between personal communications and authorized corporate communications. When expressing personal opinions through these channels, Employees, Officers, Directors, and other Representatives are expected to recognize that such platforms are public forums and that the content they publish may adversely affect the reputation of NICHINO DO BRASIL, even if they do not identify themselves as representatives or spokespersons of the Company. Any business-related content concerning NICHINO DO BRASIL may only be published or communicated by duly authorized departments or individuals and must be consistent with the values, principles, and guidelines set forth in this Code of Conduct.

15. NICHINO DO BRASIL SPOKESPERSONS

Only designated Employees, Officers, Directors, or other Representatives are authorized to speak on behalf of NICHINO DO BRASIL or to make statements regarding the Company to the media or external audiences. Such authorization must be expressly granted in writing by the Executive Board to the individual selected to act as the Company's representative. No other Employee, Officer, Director, or Representative may issue statements, provide interviews, respond to media inquiries, or otherwise communicate on behalf of NICHINO DO BRASIL unless duly authorized to do so.

16. ACCOUNTING RECORDS

NICHINO DO BRASIL is committed to complying with all applicable accounting standards and practices, which must be strictly observed to ensure that records are maintained in accordance with applicable laws and regulations. Accordingly, it is essential to ensure the accurate and timely recording of all assets, rights, liabilities, transactions, and obligations for which NICHINO DO BRASIL is responsible, as well as compliance with all related reporting, disclosure, and regulatory requirements.

17. ENVIRONMENTS

NICHINO DO BRASIL is a responsible company committed to the sustainable development of its business activities. One of NICHINO DO BRASIL's fundamental principles is the protection of the environment and the elimination and/or minimization of any impacts that may jeopardize the future availability of natural resources, particularly in light of the challenges that future generations will face. Accordingly, it is the responsibility of every Employee, Officer, Director, and other Representative to: Contribute to the protection, conservation, and continuous improvement of the environment and its ecosystems; Identify hazards, assess risks, and,

whenever possible, initiate corrective and preventive actions within or outside the workplace, as well as promptly bring such matters to the attention of management; Immediately report to management any environmental accident, incident, spill, release, or other environmental event involving NICHINO DO BRASIL, in order to facilitate the investigation of its causes and the implementation of appropriate corrective and preventive measures; and Where required by applicable laws and regulations, promptly report such accidents and/or incidents to the competent governmental or regulatory authorities.

18. ANTI-CORRUPTION PROVISIONS

O Integrante declara e garante, neste ato, que, não possui qualquer relação com pessoas juThe Employee, Officer, Director, or other Representative hereby represents and warrants that neither they nor any affiliated, controlled, associated, or related legal entity or individual, including directors, members of boards of directors, advisors, consultants, service providers, agents, or any third parties acting on their behalf:

- (i) has been involved in illegal political contributions, unlawful representation expenses, or any other unlawful expenditures related to political activities;
- (ii) has made any unlawful payment, directly or indirectly, to public officials, government employees, political parties, politicians, political candidates, or their family members, whether domestic or foreign;
- (iii) has engaged in any conduct intended to obtain or retain business, secure an improper commercial advantage, or influence any business transaction improperly;
- (iv) has violated any provision of any applicable anti-corruption, anti-bribery, or public integrity law or regulation, whether domestic or foreign, including, without limitation, Brazilian Federal Law No. 12.846 of August 1, 2013, and the U.S. Foreign Corrupt Practices Act of 1977 ("FCPA"), as applicable (collectively, the "Anti-Corruption Laws"); or
- (v) has offered, promised, authorized, paid, solicited, or received any bribe, kickback, improper rebate, unlawful compensation, influence-peddling payment, slush fund payment, or any other unlawful payment or benefit (collectively, the "Improper Conduct").

Furthermore, the Employee, Officer, Director, or other Representative undertakes to comply with, and where applicable ensure compliance with, all Anti-Corruption Laws and to refrain from engaging in any Improper Conduct. Accordingly, such individual shall:

- (i) maintain and comply with policies and procedures designed to ensure full compliance with the Anti-Corruption Laws;
- (ii) ensure awareness of and adherence to such laws, policies, and procedures;
- (iii) refrain from engaging in any act of corruption or any conduct that may improperly influence or cause harm to public administration, whether domestic or foreign, for their own benefit, for the benefit of NICHINO DO BRASIL, or for the benefit of any third party; and
- (iv) immediately report to the Ethics Committee any act, omission, circumstance, or information that may constitute a violation of the Anti-Corruption Laws, enabling the Company to take any measures it deems necessary.

Employees, Officers, Directors, and other Representatives are subject to Brazilian Anti-Corruption Law No. 12.846/2013, which prohibits offering, promising, authorizing, or making pay-

ments of any kind to public officials or public authorities, in any country, for the purpose of obtaining business, securing an improper advantage, or receiving favorable treatment. It is the policy of NICHINO DO BRASIL to prohibit any supplier, service provider, purchaser, distributor, employee, agent, representative, or related person from making, directly or indirectly, any payment, contribution, gift, benefit, or transfer of value on behalf of NICHINO DO BRASIL, or in any manner intended to improperly benefit, influence, or favor the Company.

19. FORCED LABOR AND CHILD LABOR

NICHINO DO BRASIL does not tolerate, permit, or condone the use of forced labor, compulsory labor, child labor, or any form of exploitation of workers in any activity related to its business operations, whether conducted directly or indirectly, including through third parties.

20. QUESTIONS

The guidelines set forth in this Code are intended to assist in evaluating a wide range of situations and to minimize subjective interpretations of ethical and moral principles. However, they do not necessarily address every circumstance that Employees, Officers, Directors, or other Representatives may encounter in the course of their daily activities. Accordingly, whenever there is any doubt regarding the interpretation or application of the provisions of this Code, guidance should be sought from the relevant Manager, the Ethics Committee, an authorized representative of NICHINO DO BRASIL, or the Legal Department.

21. VIOLATIONS

All Employees, Officers, Directors, and other Representatives are expected to comply with these guidelines under all circumstances. Any Employee, Officer, Director, or other Representative who violates any conduct standard, practice, policy, or provision of NICHINO DO BRASIL, or who knowingly permits a subordinate to do so, shall be subject to disciplinary action, which may include termination for cause, depending on the nature and severity of the violation. Any Employee, Officer, Director, or other Representative who becomes aware of a violation of any provision of this Code by any individual must not remain silent and shall promptly report such matter to their Manager or to the Ethics Committee through the official reporting channels. Reports may be submitted either on an identified basis or anonymously by written correspondence addressed to:

NICHINO DO BRASIL

Alameda Araguaia, 751, Suites 101, 102, 103 and 106 - Alphaville Industrial

CEP 06455-000 - Barueri, São Paulo, Brazil

Reports may also be submitted through the whistleblower channel available on the NICHINO DO BRASIL website (www.nichino.com.br/contatoseguro/nba). It will not permit or tolerate

any form of retaliation against any Employee, Officer, Director, or other Representative who, in good faith, reports a concern regarding illegal conduct or conduct that is inconsistent with the principles and guidelines established in this Code of Conduct. The Ethics Committee shall be responsible for assessing whether a reported matter requires further investigation, based on the facts and evidence presented. When appropriate, the Committee may establish a multi-disciplinary and impartial investigation team to conduct a thorough review and determine the appropriate course of action.

22. GENERAL PROVISIONS

This Code of Conduct shall remain in effect for an indefinite period. The management of NICHINO DO BRASIL shall be responsible for its communication, implementation, and periodic review and update, preferably at intervals not exceeding two years. The standards of conduct and guidelines set forth in this Code shall be communicated to all Employees, Officers, Directors, other Representatives, Suppliers, and Business Partners of NICHINO DO BRASIL. Specific departments or business areas of NICHINO DO BRASIL may establish their own policies, procedures, and rules of conduct, provided that such documents are consistent with the principles and provisions of this Code of Conduct and are properly communicated to the individuals subject to them. Under no circumstances may any Employee, Officer, Director, or other Representative claim ignorance of the provisions of this Code as a justification for non-compliance or misconduct.

PROCEDURE FOR THE APPLICATION OF THE CODE OF CONDUCT

Any report, complaint, or inquiry regarding Company procedures received through the established channels shall be treated with confidentiality and discretion, except where disclosure to governmental authorities is required by law.

Reports may be submitted through the following channels:

1. Website: www.contatoseguro.com.br/pt/nba
2. WhatsApp: QR Code available on the website
3. Mobile Application: Contato Seguro

The Code of Conduct will be available for consultation on the NICHINO DO BRASIL website (www.nichinobrasil.com.br). Users accessing the reporting section will be redirected to the Contato Seguro platform.

Reports, complaints, and suggestions will be received by Contato Seguro, an independent service provider that offers monitoring and control systems designed to enhance governance, risk management, and compliance processes while promoting a culture of honesty and integrity. Upon receipt of a report or suggestion, Contato Seguro shall forward the information to the committee appointed by NICHINO DO BRASIL for review and investigation. When appropriate, a "Supervisory Committee" may be designated to take the necessary actions and oversee the

investigation process.

The Supervisory Committee appointed by the Company shall convene promptly upon being called by its Chairperson or Vice-Chairperson to discuss the report received and determine the appropriate course of action.

The reporting process guarantees the anonymity of the individual who reports a concern or potential violation.

Any form of retaliation, intimidation, threat, or adverse action against an individual who, in good faith, reports a suspected violation of this Code shall itself constitute a violation of the Code of Conduct.

Likewise, any person who knowingly makes false allegations or intentionally accuses another individual of violating this Code without a reasonable basis shall also be considered in violation of this Code of Conduct.

The Chairperson shall receive the minutes of each Supervisory Committee meeting, and such records shall be attached to and maintained within the Contato Seguro system.

Any confirmed violation of this Code of Conduct shall constitute misconduct and may result in disciplinary measures against the responsible individual(s). Depending on the nature and severity of the violation, such measures may include warnings, suspension, termination of employment or engagement, and any other sanctions permitted under applicable laws and regulations, without prejudice to any civil, administrative, or criminal liabilities that may arise from the unlawful conduct.

Any confirmed violation of this Code by employees, contractors, temporary personnel, consultants, business partners, suppliers, or any other internal or external stakeholder may result in the adoption of appropriate corrective and disciplinary measures by the Company. Depending on the nature and severity of the violation, such measures may include the termination of contractual relationships, suspension of business activities, removal from assignments, or the complete discontinuation of the relationship with NICHINO DO BRASIL.

NICHINO DO BRASIL is committed to respecting privacy rights and ensuring that any investigation into conduct that may violate applicable laws, Company policies, or this Code of Conduct is conducted fairly, appropriately, and confidentially. Investigations may also be initiated where conduct could harm the reputation of NICHINO DO BRASIL or adversely affect safety, security, or business operations. NICHINO DO BRASIL will not tolerate any form of retaliation, reprisal, intimidation, discrimination, or adverse action against any person who, in good faith, reports a known or suspected violation of applicable laws, Company policies, or this Code of Conduct.

Violations of this Code of Conduct shall be subject to disciplinary measures and/or penalties in accordance with applicable laws, regulations, and Company policies in effect at the time of the violation.

COMPOSITION OF THE SUPERVISORY COMMITTEE

The Supervisory Committee of NICHINO DO BRASIL shall be composed of the President, the Vice President, and such additional members as may be appointed by them.

Barueri, June 16, 2026

Masakazu Kawamura

President Director