

Sedex Members Ethical Trade Audit Report

Version 7



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Audit content

(1) A SMETA audit was conducted which included some or all of labour standards, health and safety, environment and business ethics. The SMETA minimum requirements were applied and the SMETA auditor manual was followed. The scope of workers included all types at the site e.g. direct employees, agency workers, workers employed by service providers and workers provided by other contractors. Any deviations from the SMETA methodology are stated (with reasons for deviation) in the SMETA declaration.

The audit scope includes an assessment of the Workplace Requirements and the Management Systems Assessment against the code areas below.

2-pillar audits include:

- Labour standards:
 - 0. Enabling accurate assessment
 - 1. Employment is freely chosen
 - 1.A. Responsible recruitment and entitlement to work
 - 2. Freedom of association and right to collective bargaining are respected
 - 4. Child labour shall not be used
 - 5. Legal wages are paid
 - 5.A. Living wages are paid
 - 6. Working hours are not excessive
 - 7. No discrimination is practiced
 - 8. Regular employment is provided
 - 8.A. Sub-contracting and homeworkers are used responsibly
 - 9. No harsh or inhumane treatment is allowed
- Health and safety:
 - 3. Working conditions are safe and hygienic
- Environment:
 - 10.A. Environment 2-pillar

4-pillar audits include, in addition to the above:

- Environment:
 - 10.B. Environment 4-pillar
- Business ethics:
 - 10.C. Business ethics

(2) Where appropriate, non-compliances or non-conformances were raised where either local law or the base code were not met, and recorded as non-compliances on both the audit report, CAPR and on the Sedex Platform.

(3) Any non-conformance against customer code shall not be uploaded to Sedex, but sent directly to the customer in question.

Audit details

Site details

Sedex site reference	ZS1000053722	Site name	IMEXDEN INDUSTRIA E COMERCIO LTDA
Business name	IMEXDEN INDUSTRIA E COMERCIO LTDA	Site address	06.901-105 ROD JOSE SIMOES LOURO JUNIOR 120 A, EMBU-GUACU - SP, BR

Audit details

Sedex company reference	ZC5000045602	Auditor company name	Bureau Veritas Certification
Audit company address	67/71 boulevard du Chateau, Neuilly sur Seine Cedex, FR, 92571		
Date of audit	2025-09-25	Audit conducted by	Walter Pohl
Audit pillars	Labour Standards Health and safety Environment 4-Pillar Business ethics		
Time in and out	Day 1	Day 2	
	In 08:00	In 08:00	
	Out 17:00	Out 12:00	
Audit type	Full initial		
Was the audit announced?	Announced		
Was the Sedex SAQ available for review?	Yes		

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Who signed and agreed CAPR? Dione Fagner Pereira Rodrigues / Quality Manager

Any conflicting information SAQ/Pre-Audit Info No

Is further information available? No

Audit attendance

	Senior management	Worker representative	Union representative
A: Present at the opening meeting?	Yes	No	No
B: Present at the audit?	Yes	No	No
C: Present at the closing meeting?	Yes	No	No
Reason for absence at the opening meeting	There is no workers' committee because the country's law doesn't require it and Union representatives had no availability due to schedule reasons.		
Reason for absence during the audit	There is no workers' committee because the country's law doesn't require it and Union representatives had no availability due to schedule reasons.		
Reason for absence at the closing meeting	There is no workers' committee because the country's law doesn't require it and Union representatives had no availability due to schedule reasons.		

SMETA declaration

Auditor team

SMETA declaration

I declare that the audit underpinning the following report was conducted in accordance with SMETA Minimum Requirements and the SMETA Auditor Manual.

1. Where appropriate non-compliances/ non-conformances were raised against the Base Code and local law and recorded as non-compliances/ non-conformances on both the audit report, CAPR and on the Sedex Platform.
2. Any non-conformance against customer code alone shall not be uploaded to Sedex, and will be shared directly with the customer in question.

This report provides a summary of the findings and other applicable information found/gathered during the social audit conducted on the above date only and does not officially confirm or certify compliance with any legal regulations or industry standards. The social audit process requires that information be gathered and considered from records review, worker interviews, management interviews and visual observation. More information is gathered during the social audit process than is provided here. The audit process is a sampling exercise only and does not guarantee that the audited site prior, during or post-audit, are in full compliance with the Code being audited against. The provisions of this Code constitute minimum and not maximum standards and this Code should not be used to prevent companies from exceeding these standards. Companies applying this Code are expected to comply with national and other applicable laws and where the provisions of law and this Code address the same subject, to apply that provision which affords the greater protection. The ownership of this report remains with the party who has paid for the audit. Release permission must be provided by the owner prior to release to any third parties.

Any exceptions to the SMETA Methodology must be recorded here (e.g. different sample size) NA

Lead auditor	Walter Pohl	APSCA Number	21702382
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Additional auditor

Date of declaration	2025-09-26
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Site representation

Declaration	I acknowledge that details from this report can change during the review process and that I will be given the opportunity to dispute the content once the review has been published.
Full name	Dione Fagner Pereira Rodrigues
Title	Quality Manager
Date of declaration	2025-09-26

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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No findings

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Management systems

	Policies and procedures	Resources	Communication and training	Monitoring
1. Employment is freely chosen				
1.A. Responsible recruitment and entitlement to work				
2. Freedom of association and right to collective bargaining are respected				
3. Working conditions are safe and hygienic				
4. Child labour shall not be used				
5. Legal wages are paid				
6. Working hours are not excessive				
7. No discrimination is practiced				
8. Regular employment is provided				

Not addressed

Fundamental improvements required

Some improvements recommended

Robust management systems

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	Policies and procedures	Resources	Communication and training	Monitoring
8.A. Sub-contracting and homeworkers are used responsibly				
9. No harsh or inhumane treatment is allowed				
10.A. Environment 2-Pillar				
10.C. Business ethics				

Not addressed

Fundamental improvements required

Some improvements recommended

Robust management systems

Site details

Company and site details

Sedex company reference	ZC5000045602	
Sedex site reference	ZS1000053722	
Company name	IMEXDEN INDUSTRIA E COMERCIO LTDA	
Business ownership type	GOODS	
Site name	IMEXDEN INDUSTRIA E COMERCIO LTDA	
Site name in local language		
GPS location	GPS address	Rod. José Simões Louro Júnior, 120 - Parque Industrial, Embu-Guaçu - SP, 06901-105
	Coordinates	Latitude -23.8360635, Longitude -46.8254541
Is the worksite in a remote location, far from habitation?	No	
Site contact	Contact name	Dione Fagner Pereira Rodrigues
	Job title	Quality Manager
	Phone number	(11) 5927-6539
	Email	d.fagner@imexden.com.br

[← Management systems](#)

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Company and site details

Applicable business and other legally required business license numbers and documents

- Business License 15.235.149/0001-27 without expiration date
- Environmental License Operation area: - LPIO N° 2477/2024 issued on 21/08/2024 valid until 21/08/2028.
- CTF - Federal Technical Register IBAMA: license 7489624 valid until 22/12/2025
- Fire Fighting License: AVCB N° 633139 issued on 13/03/2023 Valid until 13/03/2026. during which the company's buildings are evaluated for fire security.
- Municipal License N° 14512402738/2024 Issued on 14/11/2025

[← Management systems](#)

[Worker analysis →](#)

Site activities

Site function	Factory Processing/Manufacturer	
Site activities	Primary	Manufacture of plastics products
	Secondary	
	Other	
Product type	Plastic lids	
Process overview	<p>The company designs, develop and manufactures of injected plastic packagings (Lids)..</p> <p>Production is composed of one products Line.</p> <p>Process overview - Raw material receiving, Analysis, injection, inspection, Warehouse and sending.</p> <p>Main equipments: 01 compressors, 02 Air dryers , 01 chiller, 12 plastic Injection equipment.</p>	
What level of mechanization best describes the work at this site?	High mechanisation / low manual Labour	

Site scope

Is the audited site a physically continuous area?	Yes
What is the area of audited site to its boundary?	1215m ²

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[Worker analysis →](#)

Site scope

Building 1	Last construction works on site	2019
	If building is shared, provide details	Non - shared
	Number of floors	1
	Description of floor activities	Reception, Administration, Raw material storage, Production, warehouse and expedition.

Is there any difference between the site scope of the audit and the Sedex site profile? No

Does the scope of the audit subdivide any building or is limited to particular processes, products or businesses within the physical site? No

Is any activity conducted onsite not included within the scope of the audit? No

Worker accommodation and transport

Are there any site-provided worker accommodation buildings? No

Does the site organise worker transport to the worksite? Not applicable
Employees use own or Public transport

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Work patterns

Approximate workers on site per month (% of peak)	January	95-100%	February	95-100%
	March	95-100%	April	95-100%
	May	95-100%	June	95-100%
	July	95-100%	August	95-100%
	September	95-100%	October	95-100%
	November	95-100%	December	95-100%

Is there any night shift work at the site? Yes

Administrative Shift - 08:00 as 18:00 Monday to Wednesday e 08:00 as 17:00 on Friday. With one hour lunch
 Production:
 Shift A - 06:00 as 14:30 With one hour lunch
 Shift B - 13:30 as 22:00 With one hour lunch
 Shift C - 22:00 as 06:00 With one hour lunch

What percentage of the workforce, including temporary and agency workers, work during the night shift? 17%

Was the audit conducted across all shift times, and did it include a representative sample of workers from each shift time in interviews and sampling? Yes

A sample of 12 employees were interviewed and documents Checked and the three existing shifts were included.

Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact? Other certification

- ISO 9001:2025 - Quality Management System, Certificate N° GIBR-1177-QC Issued on 13/02/2025 valid until 20/12/2025.

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Site assessments

<p>Has the site assessed for negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community?</p>	<p>No</p> <p>The site has not assessed for negative impacts on the human rights impact on land, resources, territories, livelihoods or food security of indigenous peoples or the local community, company informed that none of the mentioned cases apply to the company.</p>
<p>Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site?</p>	<p>No</p> <p>No Human Rights Impact Assessment (HRIA) conducted at this site.</p>

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Worker analysis

Gender disaggregated data available Men and women

Worker totals

	Men	Women	Other	Total
Number of workers	28 (52.8%)	25 (47.2%)	- -	53 (100%)

Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	26 (51%)	25 (49%)	- -	51 (96.2%)
Temporary or fixed term employees	0 -	0 -	- -	0 (0%)
Agency or subcontracted workers	2 (100%)	0 (0%)	- -	2 (3.8%)
Seasonal workers	0 -	0 -	- -	0 (0%)
Self-employed workers	0 -	- -	- -	0 (0%)
Informal workers including home workers	0 -	0 -	- -	0 (0%)
Apprentices, trainees or interns	0 -	0 -	- -	0 (0%)

* % of total workforce

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[Worker interviews →](#)

Migrant workers

	Men	Women	Other	Total
Domestic migrant workers	0 -	0 -	- -	0 (0%)
International migrant workers	0 -	0 -	- -	0 (0%)
Total migrant workers	0 -	0 -	- -	0 (0%)

* % of total workforce

Where workers have migrated internally, NA
list the most common internal states
workers have moved from

Workers by age

	Men	Women	Other	Total
18 - 24 years old	5 (55.6%)	4 (44.4%)	- -	9 (17%)
15 - 17 years old	0 (0%)	1 (100%)	- -	1 (1.9%)
Under 15 years old	0 -	0 -	- -	0 (0%)

* % of total workforce

[← Worker analysis](#)

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Is the worker analysis data relevant for peak season and current to the audit? No

Describe how this may vary during peak periods According to interviews and information from those responsible, there is no peak period.

Please list the nationalities of all workers, with the three most common nationalities listed first Brazilian

Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Brazilian	53%	47%	-	100%

Workers by remuneration type

	Men	Women	Other	Total
Workers paid per unit (piece rate)	0 -	0 -	- -	0 (0%)
Workers paid based on a mix of 'piece work' and hourly rate	0 -	0 -	- -	0 (0%)
Workers paid hourly / daily rate	0 -	0 -	- -	0 (0%)
Salaried workers	28 (52.8%)	25 (47.2%)	- -	53 (100%)

* % of total workforce

[← Worker analysis](#)

[Worker interviews →](#)

Workers by payment cycle

	Men	Women	Other	Total
Paid daily	0 -	0 -	- -	0 (0%)
Paid weekly	0 -	0 -	- -	0 (0%)
Paid monthly	28 (52.8%)	25 (47.2%)	- -	53 (100%)
Other	0 -	0 -	- -	0 (0%)

* % of total workforce

If other payment cycle entered, please provide details NA

People in managerial, supervisory and administrative roles

	Men	Women	Other	Total
Employees in management positions	1 (50%)	1 (50%)	- -	2
Supervisors or team leaders	2 (100%)	0 (0%)	- -	2
Administrative staff	3 (60%)	2 (40%)	- -	5

[← Worker analysis](#)

[Worker interviews →](#)

Worker interview summary

Gender disaggregated data available Men and women

Which methods of worker engagement were used? Individual interviews
Group interviews

Digital worker survey participants

	Men	Women	Other	Total
Number of workers	-	-	-	-

Were any of the audit findings attributable to the survey?

Was the interview sample representative of all types of nationality and employment types of workers? Yes

Was the interview sample representative of the gender composition of the workforce? Yes

Number and size of group interviews 01 group of 04

Did workers understand the purpose of the audit? Yes

Were interviews conducted in circumstances to ensure privacy, with the confidentiality of the interview process communicated to the workers? Yes

Was there any indication that workers had been 'coached' in how they should respond to questions?

No

What was the general attitude of the workers towards their workplace?

Favorable

Attitude of workers

In which areas did workers raise significant concerns or complaints?

Other (provide details)

No concerns identified during interview

What did the workers like the most about working at this site?

Diversity
Equal opportunities
Freedom of movement
Work atmosphere (e.g. treatment by supervisors)

Additional comments

The employees are happy with the job stability and the environment

Attitude of workers' committee/union representatives

The organization does not have a Committee or Workers Committee, it is not a legal requirement. Union - there are no union representatives at the facility, but there is a union that represents the worker.

Attitude of managers

Management are present all audit and they are open minded.

Workers interviewed by type

	Total
Permanent workers	10
Temporary or fixed-term employees	0
Agency or subcontracted workers	2

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[Measuring workplace impact →](#)

Workers interviewed by type

Seasonal workers	0
Other workers	0
Total number of workers interviewed	12

Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	0	4	-	4
Workers interviewed individually	3	5	-	8

Migrant workers interviewed

	Men	Women	Other	Total
Domestic migrant workers interviewed	0	0	-	0
International migrant workers interviewed	0	0	-	0
Total migrant workers interviewed	0	0	-	0

Measuring workplace impact

Gender disaggregated data available Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	0.55%	0.7%	-	1.25%
Last full calendar year (2024)	3.7%	2.5%	-	6.2%
Previous full calendar year (2023)	3.47%	3.87%	-	7.34%

* Number of workers leaving in last 12 months as a % of average total number of workers on site over the year.

Rate of absenteeism (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	0.2%	0.33%	-	0.53%
Last full calendar year (2024)	1.3%	0.5%	-	1.8%
Previous full calendar year (2023)	1.08%	0.62%	-	1.7%

Number of days lost through job absence in the year, calculated as: (Number of days lost through job absence in the year) / [(Number of employees on 1st day of the year + Number of employees on the last day of the year) / 2] * (Number of available workdays in the year).

Are accidents recorded?

Yes

When Accidents occur, they are recorded and informed to National Social Security Institute - INSS in accordance to Federal Law Nº 8.213 / 91 provides in its article 22 that all work-related injury or professional illness should be reported by the company.
No accidents occurred on the last 5 years

Annual number of work related accidents and injuries (per 100 workers)*

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2024)	0.0%	0.0%	-	0.0%
Previous full calendar year (2023)	0.0%	0.0%	-	0.0%

* Calculated as (number of work related accidents and injuries * 100) / number of total workers.

Lost day work cases (per 100 workers)*

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2024)	0.0%	0.0%	-	0.0%
Previous full calendar year (2023)	0.0%	0.0%	-	0.0%

* Calculated as (number of lost days due to work accidents and work related injuries * 100) / number of total workers.

Percentage of workers that work on average more than 48 total hours in a given week

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2024)	0.0%	0.0%	-	0.0%

Percentage of workers that work on average more than 48 total hours in a given week

Previous full calendar year (2023)	0.0%	0.0%	-	0.0%
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Percentage of workers that work on average more than 60 total hours in a given week

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2024)	0.0%	0.0%	-	0.0%
Previous full calendar year (2023)	0.0%	0.0%	-	0.0%

0. Enabling accurate assessment

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>0.A Access to all the company's facilities and documents was complete.</p> <p>0.B Not offer bribes to or threaten the auditor, nor in any way induce the auditor to be dishonest. Evidence: Bureau Veritas' code of ethics and conduct was presented and signed by the company at the opening audit.</p> <p>0.C Provide an accurate site description and Sedex site profile declared prior to or during the audit. Evidence: The SAQ was presented completely answered and updated by the company.</p> <p>0. D Maintain a written human rights policy statement that is approved at the most senior level, communicated to all workers and trained to relevant personnel (including managers). Evidence: The company has defined its Code of Conduct and its policies for dealing with the ETI Code. Document: Code of Conduct revised on 03/06/2025</p>		

0. Enabling accurate assessment

Data points

Has the site received an official notice, fine, prosecution, or withhold release order (WRO) for non-compliance with legislation, regulation, consent, or permits within the last three years, relating to Health and Safety, labour rights or the environment? No

Did any workers selected by the auditor decline to be interviewed? No

1. Employment is freely chosen

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met Robust Management Systems

Appoint a manager with sufficient seniority who is responsible for implementing procedures Robust Management Systems

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures Robust Management Systems

Monitor the effectiveness of procedures to meet policy and workplace requirements Robust Management Systems

Management systems

Explanation for management systems grades

1. Policies and Procedures:

Verified that the company has Policy covering Human Rights through Code of Conduct issued on 03/06/2025 that ensures that Employment is Freely Chosen throughout all its operations aligned with the companies context and workplace requirements are met. Aligned with the ETI Code.

- Procedure PGQ-025 Rev 3 08/09/2025 Human resources for the stages of recruitment, selection, admission, dismissal, hiring of family members, person with a disability, Training, including internal and external employees ensuring that responsible recruitment is met, and is aligned with the ETI Code.

- Procedure IT-040 – Suppliers evaluation management system rev. 02 made on 28/02/2025.

- Procedure MRS rev 01 made on 16/09/2025 – Manual of Social responsibility. Management System – Inform How to treat employees in relation to Employment is Freely Chosen.

It was verified that the company reviews and updates policies and procedures on its management system and no nonconformity was identified.

Verified that in accordance to the companies management system that policies are revised every 03 years .

2. Resources:

The company appointed Estefane Novaes dos Santos - Administrative Coordinator is held responsible for the Code of Conduct, employee Manual and all Policies and approval of procedures as verified on the Job descriptions. During interviews she showed knowledge, qualification and authority to effectively manage this subject. The Manager is responsible for implement Procedure in named areas, which includes all areas of the business. Procedures are in place for interim responsibility in the case of position change or absence and management structure and responsibilities are reactive to changing circumstances and capable demonstrate effectiveness of the management structure to achieve compliance sustainability over time.

3. Communication and Training

Last training on the its Code of Conduct - Employment is Freely Chosen .made on 12/08/2025 for all employees including managers given by the Administrative Coordinator and after each training all employees an evaluation of the effectiveness of the training is carried in accordance to - Procedure PGQ-025 Rev 3 08/09/2025.

Training is conducted according to a training matrix utilized by the manager that ensures that there is a very low chance of gaps in regards to this training.

4. Monitoring

Management systems

The company monitors the effectiveness of procedures through PGQ-008 Audit Rev 03 made on 24/07/2025 procedure For Internal Audits to meet policy and Workplace Requirements. Verified that internal audits report made annually last made on including SMETA 4 pillars 17/06/2025, as result of this internal audits suggestions of improvement and deviations are addressed to ensure continuous improvement. Verified Corrective actions evaluation spread sheet evidencing that the company is treating all corrective actions and are approved by the management. Verified that the internal audits are in accordance the companies management system for all areas of the site, clearly including SMETA 4 Pillars, like - Employment is Freely Chosen .

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

Systems and evidence examined to validate this code section

1 The Company has provided a Policy covering Human Rights through Code of Conduct issued on 03/06/2025 and Employees Induction Manual expressing the commitment with the respect of the Human Rights Principles throughout its Stakeholders: employees, customers, suppliers, and the communities, approved by Daniel Araujo – Director and Estefane Novaes dos Santos – Administrative Coordinator held responsible for the Code of Conduct and all Policies

The policy provides for the proper treatment of workers and compliance with the ETI CODE. Code is reviewed every two years, and controlled by quality management system procedure.

1 B The interviews with employees and the visit to the facilities showed that control is not carried out with the use of force.

1 C The visit to the facilities and the interviews conducted revealed that: workers can freely leave the workplace. Security guards or other authoritative figures do not restrict

workers' freedom of movement beyond what is reasonable. The company doesn't have accommodation.

1D The visit to the premises and the interviews with employees revealed that there are no security guards or TV circuits in the company that limit workers' freedom.

1E The interviews with employees and the visit to the facilities showed that the company doesn't prevent workers from communicating with others inside or outside the workplace, deny workers social interaction or otherwise intentionally subject workers to isolation.

1F It was verified in the human resources department and confirmed in the interviews that workers' documents are not retained.

1.G It was verified during documents revision in the human resources department and confirmed during

interviews that workers can terminate their employment contract at any time, receiving the full wages owed including any holiday pay/benefits.

1.H Verified during documents revision (Payment slips and deposit bills) and interviews with employees that payments are made on a monthly basis are in accordance to the law.

1.I Verified during interview with the Human Resources and employees that company does not make loans.

1.J Verified during documents revision (Payment slips) and interviews with employees that the company does not make deductions or withhold part of a worker's salary as a deposit, or require workers to post bonds or repay government levies.

1.K Verified during documents revision (Payment slips) and interviews with employees that the company does not make deductions or withhold any payments until a worker's term of work is complete (forced savings), delay payments, or implement any other financial scheme that prevents workers from leaving their employment.

1.L Verified during documents revision (Payment slips) and interviews with employees

that the company pays workers in accordance to with the minimum wages defined in the CBA

1. M The company has a procedure for evaluating suppliers and carrying out due diligence. Procedure IT-040 – Suppliers evaluation management system rev. 02 made on 28/02/2025.

Procedure implemented.

1.N The human resources department verified that the company does not use prison labor.

1. O The company complies with applicable legislation as documents and registers evaluated.

Evidences:

Interviews with 12 employees Including 02 contractors, Record of payments and working hours for the

months of September 2024 (random month) January 2024 (random month) and August 2025 (current month)

Policy is communicated to workers during induction training and refreshment training last carried out in 12/08/2025.

Compliance of Policy is verified through internal audits made annually last made on 16/072025 , , and a result of this internal audits suggestions of improvement were found.

1. Employment is freely chosen

Data points

If required under local law, is there a published 'modern slavery' or similar statement? Not Applicable

Does the site utilise any workers who are prisoners? No

Does the site use the labour of persons required to work under any government scheme? No

1.A. Responsible recruitment and entitlement to work

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met Robust Management Systems

Appoint a manager with sufficient seniority who is responsible for implementing procedures Robust Management Systems

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures Robust Management Systems

Monitor the effectiveness of procedures to meet policy and workplace requirements Robust Management Systems

Management systems

Explanation for management systems grades

1. Policies and Procedures:

Verified that the company has Policy covering Human Rights through Code of Conduct issued on 03/06/2025 that ensures that Responsible recruitment and entitlement to work throughout all its operations aligned with the companies context and workplace requirements are met. Aligned with the ETI Code.

- Procedure PGQ-025 Rev 3 08/09/2025 Human resources for the stages of recruitment, selection, admission, dismissal, hiring of family members, person with a disability, Training, including internal and external employees ensuring that responsible recruitment is met, and is aligned with the ETI Code.

- Procedure IT-040 – Suppliers evaluation management system rev. 02 made on 28/02/2025.

- Procedure MRS rev 01 made on 16/09/2025 – Manual of Social responsibility. Management System – Inform How to treat employees in relation to Responsible recruitment and entitlement to work

It was verified that the company reviews and updates policies and procedures on its management system and no nonconformity was identified.

Verified that in accordance to the companies management system that policies are revised every 03 years .

2. Resources:

The company appointed Estefane Novaes dos Santos - Administrative Coordinator is held responsible for the Code of Conduct, employee Manual and all Policies and approval of procedures as verified on the Job descriptions. During interviews she showed knowledge, qualification and authority to effectively manage this subject. The Manager is responsible for implement Procedure in named areas, which includes all areas of the business. Procedures are in place for interim responsibility in the case of position change or absence and management structure and responsibilities are reactive to changing circumstances and capable demonstrate effectiveness of the management structure to achieve compliance sustainability over time.

3. Communication and Training

Last training on the its Code of Conduct - Responsible recruitment and entitlement to work made on 12/08/2025 for all employees including managers given by the Administrative Coordinator and after each training all employees an evaluation of the effectiveness of the training is carried in accordance to - Procedure PGQ-025 Rev 3 08/09/2025.

Training is conducted according to a training matrix utilized by the manager that ensures that there is a very low chance of gaps in regards to this training.

Management systems

4. Monitoring

The company monitors the effectiveness of procedures through PGQ-008 Audit Rev 03 made on 24/07/2025 procedure For Internal Audits to meet policy and Workplace Requirements. Verified that internal audits report made annually last made on including SMETA 4 pillars 17/06/2025, as result of this internal audits suggestions of improvement and deviations are addressed to ensure continuous improvement. Verified Corrective actions evaluation spread sheet evidencing that the company is treating all corrective actions and are approved by the management. Verified that the internal audits are in accordance the companies management system for all areas of the site, clearly including SMETA 4 Pillars, like - Responsible recruitment and entitlement to work.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

Systems and evidence examined to validate this code section

1.A . A Review original photographic identification to validate that all workers are available and all employees have their fingerprints registered in the time and attendance system, with their individual photo too.

1.A. B It was verified that all employees are registered in the Brazilian government system (e-social) with valid legal documents.

1.A.C It was evaluated in the interviews held and in the selection process documents evaluated.

1.A.D / AE and AF The company does not use agencies and recruitment partners.

1.A.G The company carries out the entire recruitment and selection process internally and no costs are passed on to the employee, as proven in the interviews and in the selection and hiring records.

1.A.H The company has Labor providers (Contractors-Procedure IT-040 – Suppliers evaluation management system rev. 02 made on 28/02/2025.

Procedure implemented.

1.A. I Verified in interviews and selection records that workers do not pay recruitment fees or related costs.

1.A. J Verified that all applicable legislation is complied with.

Evidences:

Interviews with 12 employees Including 02 contractors, Record of payments and working hours for the

months of September 2024 (random month) January 2024 (random month) and August 2025 (current month)

and interviews conducted.

Selection and hiring processes of the 12 employees.

Recruitment and selection procedure Procedure PGQ-025 Rev 3 08/09/2025 Human resources

1.A. Responsible recruitment and entitlement to work

Data points

Labour hire

Does the site use labour providers and/or formal, temporary, seasonal or guest worker programmes?	Workers are recruited, selected, and hired directly by our company
How do the labour providers recruit and hire workers?	N/A - Recruitment providers not used
Where labour providers were used to recruit, what was the highest number of tiers identified in a workers recruitment journey?	0
Are there any subcontracted workers (excluding dispatched labour) on site?	Yes
How many contractors are present and what are the names of the employer(s)?	The company uses the services of 2 labor provider (contractor) - Astima Serviços Combinados e Treinamentos Ltda. (Work safety) - CNPJ 14.682.274/0001-12 - Tensão Eletrica manutenção e Instalação Ltda. (Electricity Maintenance - CNPJ 49.937.630/0001-86.
Were all non-employee (e.g. agency or subcontracted) workers included within the scope of this audit for the purpose of document review and (if onsite on date of audit) interview?	Yes
Were sufficient documents for non-employee (e.g. agency or other subcontracted) workers available for review?	Yes

[← Code area 1.A](#)

[Code area 2 →](#)

Migrant workers

Do any workers migrate across international borders to work at this site? No

Percentage of workers that are migrant 0%

Do any workers migrate from other states, provinces or regions within the country to work at this site? No

Recruitment fees

Were you able to detect recruitment fees and costs paid by workers during the recruitment and employment process? Not Applicable

Were recruitment fees or costs identified during worker interviews? No

No recruitment fees or costs identified during worker interviews and documents revision.

2. Freedom of association and right to collective bargaining are respected

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met Robust Management Systems

Appoint a manager with sufficient seniority who is responsible for implementing procedures Robust Management Systems

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures Robust Management Systems

Monitor the effectiveness of procedures to meet policy and workplace requirements Robust Management Systems

Management systems

Explanation for management systems grades

1. Policies and Procedures:

Verified that the company has Policy covering Human Rights through Code of Conduct issued on 03/06/2025 that ensures that Freedom of association and right to collective bargaining are respected throughout all its operations aligned with the companies context and workplace requirements are met. Aligned with the ETI Code.

- Procedure PGQ-025 Rev 3 08/09/2025 Human resources for the stages of recruitment, selection, admission, dismissal, hiring of family members, person with a disability, Training, including internal and external employees ensuring that responsible recruitment is met, and is aligned with the ETI Code.

- Procedure IT-040 – Suppliers evaluation management system rev. 02 made on 28/02/2025.

- Procedure MRS rev 01 made on 16/09/2025 – Manual of Social responsibility. Management System – Inform How to treat employees in relation to Freedom of association and right to collective bargaining are respected

It was verified that the company reviews and updates policies and procedures on its management system and no nonconformity was identified.

Verified that in accordance to the companies management system that policies are revised every 03 years .

2. Resources:

The company appointed Estefane Novaes dos Santos - Administrative Coordinator is held responsible for the Code of Conduct, employee Manual and all Policies and approval of procedures as verified on the Job descriptions. During interviews she showed knowledge, qualification and authority to effectively manage this subject. The Manager is responsible for implement Procedure in named areas, which includes all areas of the business. Procedures are in place for interim responsibility in the case of position change or absence and management structure and responsibilities are reactive to changing circumstances and capable demonstrate effectiveness of the management structure to achieve compliance sustainability over time.

3. Communication and Training

Last training on the its Code of Conduct - Freedom of association and right to collective bargaining are respected made on 12/08/2025 for all employees including managers given by the Administrative Coordinator and after each training all employees an evaluation of the effectiveness of the training is carried in accordance to - Procedure PGQ-025 Rev 3 08/09/2025.

Training is conducted according to a training matrix utilized by the manager that ensures that there is a very low chance of gaps in regards to this training.

Management systems

4. Monitoring

The company monitors the effectiveness of procedures through PGQ-008 Audit Rev 03 made on 24/07/2025 procedure For Internal Audits to meet policy and Workplace Requirements. Verified that internal audits report made annually last made on including SMETA 4 pillars 17/06/2025, as result of this internal audits suggestions of improvement and deviations are addressed to ensure continuous improvement. Verified Corrective actions evaluation spread sheet evidencing that the company is treating all corrective actions and are approved by the management. Verified that the internal audits are in accordance the companies management system for all areas of the site, clearly including SMETA 4 Pillars, like - Freedom of association and right to collective bargaining are respected.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

Systems and evidence examined to validate this code section

2A / B Knowledge was verified in the interviews with employees. Evidenced documented - Collective Agreement - Sindicato dos Trabalhadores nas Industrias quimicas Farmaceuticas Plasticas e similares de São Paulo (Union of Workers in the Chemical, Pharmaceutical, Plastic and Similar Industries of São Paulo)
 CHAIRMAN: F.C.C. – Freely elected 16/12/2021 for 05 years
 Agreement validity: 29/03/2025 to 28/03/2026 Category salary: R\$ 2.197,04 / month. Last meeting made in 13/02/2025 discussed subjects: Assistance contribution.

2C Communication with the union takes place through regular meetings and the results are posted on the notice boards. Evidenced: Interviews and boards communication boards.

2D The company has a CIPA in place which holds monthly meetings and the results are posted on the notice boards. Evidences: Verified The company has implemented CIPA "Internal Accidents Prevention Commission composed of 01 indicated Last indication made on 16/09/2025 in accordance to NR - 05 .
 Verified CIPA meeting 16/09/2025 with the participation of 01 CIPA Member main subjects treated were Accidents numbers and use of PPE.

2E Verified that all applicable legislation is complied with.

2. Freedom of association and right to collective bargaining are respected

Data points

Are trade unions allowed by law in the national context?	Yes
Are there any registered trade unions in the workplace?	Yes
Are they active?	<p>Collective Agreement - Sindicato dos Trabalhadores nas Industrias quimicas Farmaceuticas Plasticas e similares de São Paulo (Union of Workers in the Chemical, Pharmaceutical, Plastic and Similar Industries of São Paulo)</p> <p>CHAIRMAN: F.C.C. – Freely elected 16/12/2021 for 05 years</p> <p>Agreement validity: 29/03/2025 to 28/03/2026 Category salary: R\$ 2.197,04 / month.</p> <p>Last meeting made in 13/02/2025 discussed subjects: Assistance contribution</p>
Does the employer recognise the trade union?	Yes
Are the worker representative bodies, trade union or otherwise, accessible to all workers, including more vulnerable workers (such as female, migrant, agency, and seasonal workers)?	Yes
Are the worker representatives freely elected by the workforce as a whole?	Yes
Does union/worker committee membership reflect the gender composition of the workforce?	Yes
Does the membership reflect the nationality composition of the workforce?	Yes

[← Code area 2](#)

[Code area 3 →](#)

Has there been any industrial action (e.g. strikes, unrest, or cases raised to formal tribunals or labour courts) in the past two years? No

3. Working conditions are safe and hygienic

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met Robust Management Systems

Appoint a manager with sufficient seniority who is responsible for implementing procedures Robust Management Systems

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures Robust Management Systems

Monitor the effectiveness of procedures to meet policy and workplace requirements Robust Management Systems

Management systems

Explanation for management systems grades

1. Policies and Procedures:

Verified that the company has Policy covering Human Rights through Code of Conduct issued on 03/06/2025 that ensures that Working conditions are safe and hygienic throughout all its operations aligned with the companies context and workplace requirements are met. Aligned with the ETI Code.

- Procedure PGQ-025 Rev 3 08/09/2025 Human resources for the stages of recruitment, selection, admission, dismissal, hiring of family members, person with a disability, Training, including internal and external employees ensuring that responsible recruitment is met, and is aligned with the ETI Code.

- Procedure IT-040 – Suppliers evaluation management system rev. 02 made on 28/02/2025.

- Procedure MRS rev 01 made on 16/09/2025 – Manual of Social responsibility. Management System – Inform How to treat employees in relation to Working conditions are safe and hygienic.

It was verified that the company reviews and updates policies and procedures on its management system and no nonconformity was identified.

Verified that in accordance to the companies management system that policies are revised every 03 years .

2. Resources:

The company appointed Estefane Novaes dos Santos - Administrative Coordinator is held responsible for the Code of Conduct, employee Manual and all Policies and approval of procedures as verified on the Job descriptions. During interviews she showed knowledge, qualification and authority to effectively manage this subject. The Manager is responsible for implement Procedure in named areas, which includes all areas of the business. Procedures are in place for interim responsibility in the case of position change or absence and management structure and responsibilities are reactive to changing circumstances and capable demonstrate effectiveness of the management structure to achieve compliance sustainability over time.

3. Communication and Training

Last training on the its Code of Conduct - Working conditions are safe and hygienic made on 12/08/2025 for all employees including managers given by the Administrative Coordinator and after each training all employees an evaluation of the effectiveness of the training is carried in accordance to - Procedure PGQ-025 Rev 3 08/09/2025.

Training is conducted according to a training matrix utilized by the manager that ensures that there is a very low chance of gaps in regards to this training.

Management systems

4. Monitoring

The company monitors the effectiveness of procedures through PGQ-008 Audit Rev 03 made on 24/07/2025 procedure For Internal Audits to meet policy and Workplace Requirements. Verified that internal audits report made annually last made on including SMETA 4 pillars 17/06/2025, as result of this internal audits suggestions of improvement and deviations are addressed to ensure continuous improvement. Verified Corrective actions evaluation spread sheet evidencing that the company is treating all corrective actions and are approved by the management. Verified that the internal audits are in accordance the companies management system for all areas of the site, clearly including SMETA 4 Pillars, like - Working conditions are safe and hygienic

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

Systems and evidence examined to validate this code section

3.A Verified integrated policy for, Quality , Food Safety, Environment, Health and Safety and social responsibility revision: 12/2024 Informed to employees during induction, trainings and to all visitors when accessing the company.

3.B PGR – Programa de Gerenciamento de Riscos - Risk management program in accordance with Regulatory norm NR 01 – General provisions and occupational risk management issued on 08/04/2025 valid until 08/04/2026 made by Astma Assessoria em Segurança do Trabalho , Saúde e Meio Ambiente . Under responsibility of Cesar Luiz de Nascimento – Safety eng. CREA 5070114170).. Manages the risk by task work and when necessary a work permission is issued for the task, with the information regarding the PPE which are needed for each activity and during the facility tour it was verified that all workers were using its PPE adequately.

Verified risk assessment made for each listed activity ensuring safe working conditions for all types of workers, especially the most vulnerable. Production: main risks analyzed are Physic, noise, Chemical, ergonomic, accidents among others.

3.C Verified that the company has designated Estefane Novaes dos Santos - Administrative Coordinator as responsible for Health, Safety and environment during interviews with the appointed manager he showed knowledge, qualification and authority to effectively implement Health and safety system

3.D - The company has implemented CIPA “Internal Accidents Prevention Commission composed of 01 indicated Last indication made on 16/09/2025.

Verified CIPA meeting 16/09/2025 with the participation of 01 CIPA Member main subjects treated were Accidents numbers and use of PPE.

- CIPA “Internal Accidents Prevention Commission trainings given by Alex Diniz Nogueira – Safety Technician made on 16/09/2025 valid until 16/09/2026 for the representant of the CIPA for in accordance to NR 05 - CIPA.

Trainings:

- All employees are annually trained on the use of PPE last held - Regulatory Norm NR 06 – Use of PPE given by Gilmar Gonzaga – Safety Technician, training List for 43 Employees on 15/05/2025 valid until 15/05/2026.

-

- Regulatory Norm NR 11 – Work with products transport given by Diego Pereira Souza – Safety Technician for 04 employees on 22/09/2025 Without specified validity.

Regulatory Norm NR 12 – Machinery and Equipments Given by Rodrigo Maia – Safety

Technician from 23 to 24/09/2025 valid until 24/09/2026 for 36 employees.

3.F Verified that trainings effectiveness is measured and in case of necessity trainings are done again.

3.G Verified that First Aid Kits are available throughout all the company and in sufficient number, first aid training given for all shifts by Maria Julia Cruz de Carvalho – Safety Technician. MTE 0132311/SP for 09 brigadiers on 22/05/2025 valid until 22/05/2026 .

Verified that the fire brigade is composed of 09 members from all shifts

3.H - Confirmed during documents review (PGR - 08/04/2025 valid until 08/04/2026) that PPE are adequate to the risks, adapted to the conditions of work and free of charge.

- Conformed during interviews that the PPE present the respective valid “Approval Certificate – CA”, and no deviations were identified. In addition, all the employees signed the “Responsibility Term” related to PPE use, as well as the respective “Service Order” and no deviations were identified.

- All the employees use in a regular way, the respective Personal Protective Equipment - PPE appropriate to the nature of the activity being developed. The PPE delivery (free of charge) is registered on the form “Individual Personal Protective Equipment Control Record”, in accordance to the following examples:

- Ms. A . ear protective device CA 5745 , delivered on 06/03/2025.

3.I - When Accidents occur, they are recorded and informed to National Social Security Institute - INSS in accordance to Federal Law Nº 8.213 / 91 provides in its article 22 that all work-related injury or professional illness should be reported by the company. No accidents occurred on the last 5 years

Verified on the companies policy that employees are free to stop working whenever they feel imminent danger.

3.K Verified during tour that the company’s building has no visible integrity issues and has provided

- - Fire Fighting License: AVCB Nº 633139 issued on 13/03/2023 Valid until 13/03/2026. during which the company’s buildings are evaluated for fire security Verified Inspection report issued on 29/05/2025 to be revised annually made by the Luan Araujo de Souza CREA 50 71680028 evaluating and approving the buildings structural conditions.

- Control of fire extinguishers in accordance with NBR 12962 Inspection, maintenance, and recharge fire extinguishers. All inspections are made by Nova ideal Extintores . the last inspection was made on 16/09/2025 for 29 fire extinguishers in case of necessity extinguishers are substituted.

Evidenced Fire hoses Hydrostatic test made annually for all water hoses and Hydrants. last Hydrostatic test made on 24/09/2025 for 02 waterhoses , Inspecons are carried out every six months last made on 24/09/2025 for 02 waterhoses and 01

hydrant in accordance to NBR 12779/1912- Inspection, maintenance and care of waterhoses referer March /2013.

3.L Verified report Issued by Josué Paulo Lomeu – Electrotechnician . CRT 39954417850 issued on 12/06/2025 and valid until 12/06/2026 attesting that Lighting Systems, Emergency exits, Emergency signage and alarm are in good conservation state. And fire drills and trainings as mentioned on this report.

3.M - Verified that all production equipment's are listed and andergo preventive and Corrective Maintenance managed trough Traction system.

Verified that all equipments of the unit are maintained in accordance to maintenance plan mainly preventive and corrective 87% of the plan

Verified Pressure vessel inspections book for pressure vessel N° 1822713 Last inspection made by \escala - \produtos e Serviços de Calibração Ltda. Made on 27/05/2025 under responsibility of Bruno Alpha Corsi de Lima Industrial Engineer CREA 0601477755-SP.

3.N -- Verified during tour that all chemicals are properly stored on contained areas and that MSDS is available for all chemical products and on the main working stations and Chemical Storage areas. MSDS

Workers are instructed on how to handle Chemicals on a continuous manner by the health and Safety team.

3.O - - "Inspection Report for Protection System Against Atmospheric Discharges - SPDA", issued on 12/06/2025 12/06/2026. Made by Josué Paulo Lomeu – Electrotechnician . CRT 39954417850 as responsibly taking in account 08 monitoring points. It was evidenced the complete fulfillment regarding NBR 5419:2015 Standard, which e4stablishes 10 ohms as a maximum value (Average value observed: 5,40 ohm).

Certificate of Conformity of Electrical Installations (Atestado de conformidade das instalações elétrica): the building's electrical system (including lightning protection system) was inspected and verified in accordance with the requirements of NBR 5410, NBR 5419 and NBR 10898 - under responsibility of Josué Paulo Lomeu – Electrotechnician . CRT 39954417850 issued on 12/06/2025 12/06/2026

3.P - - Emergency plan – Plano de Atendimento a Emergência - PAE for the following scenarios Fire, accident Chemical products spillage and explosion, first aid, among others. Revised on 14/06/2025.

- Emergency exits and evacuation routes are not blocked, sufficient in numbers and well signalled. Workers can safely and quickly exit the premises.

- Emergency drills made every six months by complete fire brigade, Cipa components and all employees, verified Drill report made on 11/09/2025 contemplating evacuation, due to risk fire on the plant for all shifts :

- Administrative , A shifts and b shift 13:30 to 13:388.

- C shift made on 22:00 to 22:09

3.Q Implementing systems to ensure workers are safe from risks associated with

extreme weather conditions, including heat stress trough PGR – Programa de Gerenciamento de Riscos - Risk management program in accordance with Regulatory norm NR 01 – General provisions and occupational risk management issued on 08/04/2025 valid until 08/04/2026 made by Astma Assessoria em Segurança do Trabalho , Saúde e Meio Ambiente . Under responsibility of Cesar Luiz de Nascimento – Safety eng. CREA 5070114170). Manages the risk by task work and when necessary a work permission is issued for the task, with the information regarding the PPE which are needed for each activity and during the facility tour it was verified that all workers were using its PPE adequately

- PCMSO Base Document – Occupational Health Medical Control Program, in accordance to NR 07 Standard - Occupational Health Control Program Made by Astma Assessoria em Segurança do Trabalho , Saúde e Meio Ambiente under responsibility Dr. William Yujiro Kusumoto CRM 139010 Work doctor , issued on April 2025 valid until April 2026.

- LTCAT – Technical Report on Environmental Working Conditions Issued by Astma Assessoria em Segurança do Trabalho , Saúde e Meio Ambiente. Under responsibility of Gilmar Pereira Gonzaga – Safety eng. CREA (5069235630), issued 19/12/2022 to 19/12/2025.

-Ergonomy Ergonomic work analysis NR. -17 made by Astma Assessoria em Segurança do Trabalho , Saúde e Meio Ambiente. Under responsibility of Gilmar Pereira Gonzaga – Safety eng. CREA (5069235630), issued 19/12/2022 to 19/12/2025..

3.R Verified during tour that all sectors are clean and hygienic including canteen, water stations, toilets and sufficient locker rooms. No complains during interviews of 12 employees about any hygiene issues.

3.S no accommodation provided as verified during tour and interviews with employees and Management.

- Drinking water is offered to all employees through Water fountains, Potability issued by Eurofins labor 3 report N° 27744-1/2025.0 ssued on 15/09/2025 in accordance to Portaria GM/MS N° 888/2021 by the Ministry of Health (Drinking fountain)..

3.T During tour, documents revision and interviews it was verified that workers don't use contracted transport. In general, they use own transport or Public transport .

3.U Legal requirements are met

3. Working conditions are safe and hygienic

Data points

Is someone within the company responsible for health and safety?	Yes, senior manager or business owner
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	No
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	Yes Evidenced that company has some chemicals used during maintenance, but no chemicals are classified as high risk. It is important to say that chemicals are not used in production process. All chemicals are stored properly and have MSDS.
Who organises accommodation for workers?	Not applicable
Who organises worker transportation between accommodation and worksite?	Not applicable
Who organises worker transportation while at work?	Not applicable
Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	Not Applicable No structural additions on the last year
Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	No
Are there any cracks observed in the walls, floors, ceilings or other areas of the facility, both internally or externally?	No

[← Code area 3](#)

[Code area 4 →](#)

Does the site have a structural engineer evaluation? Yes

[← Code area 3](#)

[Code area 4 →](#)

4. Child labour shall not be used

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met Robust Management Systems

Appoint a manager with sufficient seniority who is responsible for implementing procedures Robust Management Systems

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures Robust Management Systems

Monitor the effectiveness of procedures to meet policy and workplace requirements Robust Management Systems

Management systems

Explanation for management systems grades

1. Policies and Procedures:

Verified that the company has Policy covering Human Rights through Code of Conduct issued on 03/06/2025 that ensures that Child labour shall not be used throughout all its operations aligned with the companies context and workplace requirements are met. Aligned with the ETI Code.

- Procedure PGQ-025 Rev 3 08/09/2025 Human resources for the stages of recruitment, selection, admission, dismissal, hiring of family members, person with a disability, Training, including internal and external employees ensuring that responsible recruitment is met, and is aligned with the ETI Code.

- Procedure IT-040 – Suppliers evaluation management system rev. 02 made on 28/02/2025.

- Procedure MRS rev 01 made on 16/09/2025 – Manual of Social responsibility. Management System – Inform How to treat employees in relation to Child labour shall not be used.

It was verified that the company reviews and updates policies and procedures on its management system and no nonconformity was identified.

Verified that in accordance to the companies management system that policies are revised every 03 years.

2. Resources:

The company appointed Estefane Novaes dos Santos - Administrative Coordinator is held responsible for the Code of Conduct, employee Manual and all Policies and approval of procedures as verified on the Job descriptions. During interviews she showed knowledge, qualification and authority to effectively manage this subject. The Manager is responsible for implement Procedure in named areas, which includes all areas of the business. Procedures are in place for interim responsibility in the case of position change or absence and management structure and responsibilities are reactive to changing circumstances and capable demonstrate effectiveness of the management structure to achieve compliance sustainability over time.

3. Communication and Training

Last training on the its Code of Conduct - Child labour shall not be used made on 12/08/2025 for all employees including managers given by the Administrative Coordinator and after each training all employees an evaluation of the effectiveness of the training is carried in accordance to - Procedure PGQ-025 Rev 3 08/09/2025.

Training is conducted according to a training matrix utilized by the manager that ensures that there is a very low chance of gaps in regards to this training.

Management systems

4. Monitoring

The company monitors the effectiveness of procedures through PGQ-008 Audit Rev 03 made on 24/07/2025 procedure For Internal Audits to meet policy and Workplace Requirements. Verified that internal audits report made annually last made on including SMETA 4 pillars 17/06/2025, as result of this internal audits suggestions of improvement and deviations are addressed to ensure continuous improvement. Verified Corrective actions evaluation spread sheet evidencing that the company is treating all corrective actions and are approved by the management. Verified that the internal audits are in accordance the companies management system for all areas of the site, clearly including SMETA 4 Pillars, like - Child labour shall not be used.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

Systems and evidence examined to validate this code section

4.A and 4.B There is no recruitment of child labour and the minimum age as per national law for hiring is 14 years old in the case of young apprentice program bucompany has set that the minimum age is 14 years old. The youngest worker is 17 years old ad works as Administrative auxiliary at the human resources .

4.C and H Facility does not hire under age workers but is aware that if needed, young workers may not be submitted to night or dangerous work as requested by ETI CODE and Brazilian Labour Law. Facility is compliant with local law.

4.D The policies and procedures are in compliance with ILO standards and if any child labour is observed, facility will provide conditions and basic needs which will allow the child to become adult with a good life.

4.E The Company doesn ´t have accommodation.

4.F and G Company developed a policy forbidden child labour with remediation actions as per provision of ILO if any issue is observed. As mentioned above, there is no underage workers at company.

Additional information:
Facility has measured the risk covering child labour and as there is no evidence of child labour in the last 05 years, the control remains the same.
Risk assessment is the same informed in ETI CODE 0B.
Facility during hiring requires the ID and Brazilian register called CPF and through Personnel files including ID copies for all types of workers.

Evidences:
Recruitment procedures.
Child labour policy and procedure, including remediation (when applicable).
Contracts and Service Level Agreement workers confirming absence of child labour.
Risk assessment program as informed in ETI CODE 0B
Workers interview: 12 out of 12 confirming policies and procedures.

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	18%
Enter the legal age of employment	14
Enter the age of the youngest worker identified	17
Enter the number of workers under local legal minimum age	0
Enter the number of workers under 15 years old	0
Percentage of workers that are apprentices, trainees or interns	0.0%
Were there children present on the work floor but not working at the time of audit?	No
Do children live at the accommodation provided to workers?	Not Applicable

[← Code area 4](#)

[Code area 5 →](#)

5. Legal wages are paid

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met Robust Management Systems

Appoint a manager with sufficient seniority who is responsible for implementing procedures Robust Management Systems

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures Robust Management Systems

Monitor the effectiveness of procedures to meet policy and workplace requirements Robust Management Systems

Management systems

Explanation for management systems grades

1. Policies and Procedures:

Verified that the company has Policy covering Human Rights through Code of Conduct issued on 03/06/2025 that ensures that Legal wages are paid throughout all its operations aligned with the companies context and workplace requirements are met. Aligned with the ETI Code.

- Procedure PGQ-025 Rev 3 08/09/2025 Human resources for the stages of recruitment, selection, admission, dismissal, hiring of family members, person with a disability, Training, including internal and external employees ensuring that responsible recruitment is met, and is aligned with the ETI Code.

- Procedure IT-040 – Suppliers evaluation management system rev. 02 made on 28/02/2025.

- Procedure MRS rev 01 made on 16/09/2025 – Manual of Social responsibility. Management System – Inform How to treat employees in relation to Legal wages are paid

It was verified that the company reviews and updates policies and procedures on its management system and no nonconformity was identified.

Verified that in accordance to the companies management system that policies are revised every 03 years .

2. Resources:

The company appointed Estefane Novaes dos Santos - Administrative Coordinator is held responsible for the Code of Conduct, employee Manual and all Policies and approval of procedures as verified on the Job descriptions. During interviews she showed knowledge, qualification and authority to effectively manage this subject. The Manager is responsible for implement Procedure in named areas, which includes all areas of the business. Procedures are in place for interim responsibility in the case of position change or absence and management structure and responsibilities are reactive to changing circumstances and capable demonstrate effectiveness of the management structure to achieve compliance sustainability over time.

3. Communication and Training

Last training on the its Code of Conduct - Legal wages are paid made on 12/08/2025 for all employees including managers given by the Administrative Coordinator and after each training all employees an evaluation of the effectiveness of the training is carried in accordance to - Procedure PGQ-025 Rev 3 08/09/2025.

Training is conducted according to a training matrix utilized by the manager that ensures that there is a very low chance of gaps in regards to this training.

Management systems

4. Monitoring

The company monitors the effectiveness of procedures through PGQ-008 Audit Rev 03 made on 24/07/2025 procedure For Internal Audits to meet policy and Workplace Requirements. Verified that internal audits report made annually last made on including SMETA 4 pillars 17/06/2025, as result of this internal audits suggestions of improvement and deviations are addressed to ensure continuous improvement. Verified Corrective actions evaluation spread sheet evidencing that the company is treating all corrective actions and are approved by the management. Verified that the internal audits are in accordance the companies management system for all areas of the site, clearly including SMETA 4 Pillars, like - Legal wages are paid

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

[← Code area 4](#)

[Code area 5.A →](#)

Systems and evidence examined to validate this code section

5A The company pays all employees the amount above the salary defined in the CBA. Evidenced: Documents evaluated for 12 employees Including 02 contractors, Record of payments and working hours for the months of September 2024 (random month) January 2024 (random month) and August 2025 (current month)

5B The company pays all insurances and benefits (including leave entitlements) they are legally or contractually entitled to, as evidenced in the documents evaluated for 12 employees Including 02 contractors, Record of payments and working hours for the months of September 2024 (random month) January 2024 (random month) and August 2025 (current month)

5C Any partial payments with in-kind benefits do not exceed the national legal limit or the ILO recommended maximum of 50% of wages, whichever is lower. Evidenced: documents evaluated for 12 employees Including 02 contractors, Record of payments and working hours for the months of September 2024 (random month) January 2024 (random month) and August 2025 (current month) , and interviews conducted.

5D The deduction from workers pay is not for disciplinary sanctions. Deductions are provided for by national laws are legal, and do not take workers below the legal minimum wage. Workers are provided with information to understand any wage deductions and provide their authorisation. Evidenced: documents evaluated for 12 employees Including 02 contractors, Record of payments and working hours for the months of September 2024 (random month) January 2024 (random month) and August 2025 (current month) and interviews conducted.

5E Workers are remunerated for all time worked, including meetings and essential training. Meetings and essential training are take place at no cost to the worker and during remunerated working hours. Evidenced: Interviews conducted and records of trainings doing at working time.

5F The company provide all workers with clearly written information, in a language workers understand, outlining wage information (rates of and total pay, overtime, payment frequency, deductions, benefits and insurances, and paid leave) before employment begins, and with clearly written information relating to any changes of the same during the course of employment. Evidences: Documents evaluated for 12 employees Including 02 contractors, Record of payments and working hours for the months of September 2024 (random month) January 2024 (random month) and August 2025 (current month) and interviews conducted.

5G The company maintain records to demonstrate that workers receive a wage statement, or payslip each pay period with a clear and understandable breakdown of their wages, benefits and any deductions. Evidences: Documents evaluated for 12 employees Including 02 contractors, Record of payments and working hours for the months of September 2024 (random month) January 2024 (random month) and August 2025 (current month)

5H The payment is compliant with all applicable legislations. Evidences: Documents evaluated for 12 employees Including 02 contractors, Record of payments and

working hours for the
months of September 2024 (random month) January 2024 (random month) and
August 2025 (current month)

[← Code area 4](#)

[Code area 5.A →](#)

5. Legal wages are paid

Data points

What is the basic wage paid to workers?	<p>Wages are based on job skills and experience</p> <p>Wages are defined by a legally recognised collective bargaining agreement (CBA)</p> <p>The legal minimum wage</p>
Does the site use digital payment methods (i.e. money paid directly into a bank account) to pay workers?	Only digital payments
How much as a percentage of their pay does a worker receive as 'payment-in-kind' benefits?	None

Worker remuneration

Which benefits are provided to permanent or full-time workers that are not provided to temporary or part-time workers?	<p>Life insurance</p> <p>Health care</p> <p>Disability and invalidity coverage</p> <p>Parental leave</p>
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Summary information

Is legal wage/legally recognised CBAs data available for any of these options?	Monthly
Is actual wage data available on site for any of these options?	Monthly

Maximum legal working hours	Max hours per day	8.0
	Max hours per week	44.0
	Max hours per month	220.0
Actual required working hours	Required hours per day	8.0
	Required hours per week	44.0
	Required hours per month	220.0
Maximum legal overtime hours	Max hours per day	8.0
	Max hours per week	12.0
	Max hours per month	48.0
Actual overtime hours	Max hours per day	0.59
	Max hours per week	3.57
	Max hours per month	14.3
Minimum legal wage	Min per hour	Non applicable
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	2197.04
Actual minimum wage	Actual per hour	Non applicable
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	2197.04

Minimum legal overtime wage	Min per hour	16.97
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable
Actual minimum overtime wage	Actual per hour	16.97
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	Non applicable

Wage analysis

Number of workers' records checked	12
Provide the date and details of the records	12 workers from September 2024 (Random) 12 workers from January 2025 (Random) 12 workers from August 2025 (Current)
Are there different legal minimum/legally recognised CBAs wage grades?	No
For the lowest paid workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum/ legally recognised CBAs?	Meets legal minimum
Indicate the breakdown of workforce per earnings	62.75 Meet Legal minimum 37.75 Above legal minimum
Are there any bonus schemes used?	No

[← Code area 5](#)

[Code area 5.A →](#)

Were accurate records shown at the first request? Yes

Were any inconsistencies found? No

[← Code area 5](#)

[Code area 5.A →](#)

5.A. Living wages are paid

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section	<p>5.A.A and 5. A. B The company has defined the procedure for calculating and updating the value of the living wage, on a yearly basis. The company calculates the employee's income, including the amounts paid or granted: Food vouchers, meals provided, transportation, 1/3 of proportional vacation, medical insurance, 1/3 of thirteenth salary, Medical care, Life insurance ..</p> <p>Verified during documents revision that the system used is aligned with one of the 06 Benchmarks established by IDH Living Wage, the Wangelindicator Methodology and meets ILO's Principles for living wage estimation.</p> <p>As a result of the last assessment it was found out that employee's total income is Total R\$ 2.828,25, which exceeds the minimum living wage in 12% for this region assessed by Wangelindicator which is R\$ 2.521,48 .</p> <p>Metodology</p> <p>The minimum wage paid by IMEXDEN is in accordance with the category's 2024/2025 Collective Bargaining Agreement, which was readjusted in 06/205 above the INPC (National Consumer Price Index) index. IMEXDEN sought to compare it with the Living Wage in São Paulo in 2024, and for this it used the calculation carried out by WageIndicator as a Benchmark. WageIndicator's Living Wage calculation methodology is supported by the principles of the ILO (International Labour Organization). In this comparison we conclude that the wage paid by IMEXDEN is above the "Living Wage".</p>		

6. Working hours are not excessive

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met Robust Management Systems

Appoint a manager with sufficient seniority who is responsible for implementing procedures Robust Management Systems

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures Robust Management Systems

Monitor the effectiveness of procedures to meet policy and workplace requirements Robust Management Systems

Management systems

Explanation for management systems grades

1. Policies and Procedures:

Verified that the company has Policy covering Human Rights through Code of Conduct issued on 03/06/2025 that ensures that Working hours are not excessive throughout all its operations aligned with the companies context and workplace requirements are met. Aligned with the ETI Code.

- Procedure PGQ-025 Rev 3 08/09/2025 Human resources for the stages of recruitment, selection, admission, dismissal, hiring of family members, person with a disability, Training, including internal and external employees ensuring that responsible recruitment is met, and is aligned with the ETI Code.

- Procedure IT-040 – Suppliers evaluation management system rev. 02 made on 28/02/2025.

- Procedure MRS rev 01 made on 16/09/2025 – Manual of Social responsibility. Management System – Inform How to treat employees in relation to Working hours are not excessive.

It was verified that the company reviews and updates policies and procedures on its management system and no nonconformity was identified.

Verified that in accordance to the companies management system that policies are revised every 03 years.

2. Resources:

The company appointed Estefane Novaes dos Santos - Administrative Coordinator is held responsible for the Code of Conduct, employee Manual and all Policies and approval of procedures as verified on the Job descriptions. During interviews she showed knowledge, qualification and authority to effectively manage this subject. The Manager is responsible for implement Procedure in named areas, which includes all areas of the business. Procedures are in place for interim responsibility in the case of position change or absence and management structure and responsibilities are reactive to changing circumstances and capable demonstrate effectiveness of the management structure to achieve compliance sustainability over time.

3. Communication and Training

Last training on the its Code of Conduct - Working hours are not excessive made on 12/08/2025 for all employees including managers given by the Administrative Coordinator and after each training all employees an evaluation of the effectiveness of the training is carried in accordance to - Procedure PGQ-025 Rev 3 08/09/2025.

Training is conducted according to a training matrix utilized by the manager that ensures that there is a very low chance of gaps in regards to this training.

Management systems

4. Monitoring

The company monitors the effectiveness of procedures through PGQ-008 Audit Rev 03 made on 24/07/2025 procedure For Internal Audits to meet policy and Workplace Requirements. Verified that internal audits report made annually last made on including SMETA 4 pillars 17/06/2025, as result of this internal audits suggestions of improvement and deviations are addressed to ensure continuous improvement. Verified Corrective actions evaluation spread sheet evidencing that the company is treating all corrective actions and are approved by the management. Verified that the internal audits are in accordance the companies management system for all areas of the site, clearly including SMETA 4 Pillars, like - Working hours are not excessive.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

Systems and evidence examined to validate this code section

6A It was evident that in the company the working hours do not exceed legal limits or limits in collective bargaining agreements, whichever gives more protection for workers. Evidences: Samples of the working hours and payment records of 12 employees Including 02 contractors, Record of payments and working hours for the months of September 2024 (random month) January 2024 (random month) and August 2025 (current month) and interviews conducted.

6B It was evident that workers receive all legally required rest and meal breaks, including continuous rest hours between shifts. Evidences: Samples of the working hours and payment records of 12 employees Including 02 contractors, Record of payments and working hours for the months of September 2024 (random month) January 2024 (random month) and August 2025 (current month) and interviews conducted.

6C It was evident that the company provide workers with at least 24 hours of consecutive rest in every 7-day period or, where allowed by national law, two 24 hour periods in every 14-days. Evidences: Samples of the working hours and payment records of 12 employees Including 02 contractors, Record of payments and working hours for the months of September 2024 (random month) January 2024 (random month) and August 2025 (current month) and interviews conducted.

6D It was evident that working hours do not exceed 60 hours in a standard working week for any worker, except where all of the following are met: this is allowed by national law; - this is allowed by a collective agreement freely negotiated with a workers' organisation representing a significant portion of the workforce; - appropriate safeguards are taken to protect the workers' health and safety; and – the employer can demonstrate that exceptional circumstances apply such as unexpected production peaks, accidents or emergencies. Evidences: Samples of the working hours and payment records of 12 employees Including 02 contractors, Record of payments and working hours for the months of September 2024 (random month) January 2024 (random month) and August 2025 (current month) and interviews conducted.

6E It was evident that the standard working week excluding overtime is not more than 44 hours per week and is included in workers' contracts. Evidences: Samples of the working hours and payment records of 12 employees Including 02 contractors, Record of payments and working hours for the months of September 2024 (random month) January 2024 (random month) and August 2025 (current month) and interviews conducted..

6F It was evident that where overtime is used, it is in order to manage changes in demand or in exceptional circumstances and not used to replace regular employment.

Evidences: Samples of the working hours and payment records of 12 employees Including 02 contractors, Record of payments and working hours for the months of September 2024 (random month) January 2024 (random month) and August 2025 (current month) and interviews conducted..

6G It was evident that overtime is voluntary and can be refused without penalty. Evidences: Interviews with 12employees Including 02 contractors.

6H It was evident that overtime is always compensated at a premium rate, which is not less than 125% of the regular rate of pay. Evidences: Samples of the working hours and payment records of 12 employees Including 02 contractors, Record of payments and working hours for the months of September 2024 (random month) January 2024 (random month) and August 2025 (current month) and interviews. Actual overtime Compensation is 170% more than normal hours from Monday to Saturday.210% more than normal hours on Sundays and holidays.

6I: It was evident that undertake a review of appropriate frequency of the working hours of individual workers and the workforce as a whole and use this review to responsibly manage overtime. Evidences: Samples of the working hours and payment records of 12 employees Including 02 contractors, Record of payments and working hours for the months of September 2024 (random month) January 2024 (random month) and August 2025 (current month) and interviews.

6J The working hours are correct and that it complies with all applicable legislation.

6. Working hours are not excessive

Data points

Is the sample size the same as in the wages section?	Yes
Normal day overtime premium as a percentage of standard wages	170%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	NA
Excluding overtime, what are the regular working hours per week for workers at this site?	44.0
Including overtime, what is the average number of working hours per week for full-time workers at this site?	45.9
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	47.57
Maximum number of days worked without a day off in sample	6

[← Code area 6](#)

[Code area 7 →](#)

7. No discrimination is practiced

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met Robust Management Systems

Appoint a manager with sufficient seniority who is responsible for implementing procedures Robust Management Systems

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures Robust Management Systems

Monitor the effectiveness of procedures to meet policy and workplace requirements Robust Management Systems

Management systems

Explanation for management systems grades

1. Policies and Procedures:

Verified that the company has Policy covering Human Rights through Code of Conduct issued on 03/06/2025 that ensures that No discrimination is practiced throughout all its operations aligned with the companies context and workplace requirements are met. Aligned with the ETI Code.

- Procedure PGQ-025 Rev 3 08/09/2025 Human resources for the stages of recruitment, selection, admission, dismissal, hiring of family members, person with a disability, Training, including internal and external employees ensuring that responsible recruitment is met, and is aligned with the ETI Code.

- Procedure IT-040 – Suppliers evaluation management system rev. 02 made on 28/02/2025.

- Procedure MRS rev 01 made on 16/09/2025 – Manual of Social responsibility. Management System – Inform How to treat employees in relation to No discrimination is practiced.

It was verified that the company reviews and updates policies and procedures on its management system and no nonconformity was identified.

Verified that in accordance to the companies management system that policies are revised every 03 years.

2. Resources:

The company appointed Estefane Novaes dos Santos - Administrative Coordinator is held responsible for the Code of Conduct, employee Manual and all Policies and approval of procedures as verified on the Job descriptions. During interviews she showed knowledge, qualification and authority to effectively manage this subject. The Manager is responsible for implement Procedure in named areas, which includes all areas of the business. Procedures are in place for interim responsibility in the case of position change or absence and management structure and responsibilities are reactive to changing circumstances and capable demonstrate effectiveness of the management structure to achieve compliance sustainability over time.

3. Communication and Training

Last training on the its Code of Conduct - No discrimination is practiced made on 12/08/2025 for all employees including managers given by the Administrative Coordinator and after each training all employees an evaluation of the effectiveness of the training is carried in accordance to - Procedure PGQ-025 Rev 3 08/09/2025.

Training is conducted according to a training matrix utilized by the manager that ensures that there is a very low chance of gaps in regards to this training.

Management systems

4. Monitoring

The company monitors the effectiveness of procedures through PGQ-008 Audit Rev 03 made on 24/07/2025 procedure For Internal Audits to meet policy and Workplace Requirements. Verified that internal audits report made annually last made on including SMETA 4 pillars 17/06/2025, as result of this internal audits suggestions of improvement and deviations are addressed to ensure continuous improvement. Verified Corrective actions evaluation spread sheet evidencing that the company is treating all corrective actions and are approved by the management. Verified that the internal audits are in accordance the companies management system for all areas of the site, clearly including SMETA 4 Pillars, like - No discrimination is practiced.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

Systems and evidence examined to validate this code section

7A It was evident that no discrimination is practiced, taking particular consideration of race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation, as evidenced below.

7B It was evident that employment policies and processes are sufficient to prevent discrimination at all stages of employment. This includes hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation, as evidenced below.

7C It was evident that the company does not require or allow health checks for workers to take place during the recruitment process or during employment where the results are used to unfairly avoid hiring or retaining workers with certain health issues or medical conditions. This includes pregnancy (unless explicitly required by law) or HIV/AIDS, as evidenced below.

7D It was evident that grievance mechanisms are accessible to all workers, regardless of race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership and political affiliation, as evidenced below.

7E It was evident that the company has a dedicated equity approach in recruitment, training, development and promotion processes, in accordance to Procedure PGQ-025 Rev 3 08/09/2025 Human resources - as verified during interviews and documents revision of 12 employees.

The company has training and development programs for all employees , with equal opportunity always based on merit and performance enduring fair treatment regardless of personal Characteristics rather than discriminatory factors .

Evidences;

Site Visit

Interview with management

Interview with 12employees including 2 contractors

Human rights Policy on the Code of Conduct revision made on 03/06/2025.

Termination records last one made on 15/07/2025

Training records made for managers last made on 12/08/2025.

- Procedure PGQ-025 Rev 3 08/09/2025 Human resources For the stages of recruitment, selection, admission, dismissal, hiring of family members, person with a disability, training , including internal and external employees ensuring that responsible recruitment is met , and is aligned with the ETI Code

7F The company are complies with all applicable legislation, as evidences below.

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EVIDENCES

Job opportunity and anti-discrimination policy.

Disciplinary cases and list of terminated workers.

Payroll & workers attendance list confirming absence of difference between male and female wages.

Contracts.

Job postings / advertisements and job application form as following:

communication board of the company and website of the company

Training records.

Interviews.

7. No discrimination is practiced

Data points

Percentage of women workers in skilled or technical roles (e.g. where specific qualifications are needed, such as engineer/laboratory analyst)? 9%

Representation of women in managerial roles (ratio of women workers to women managers) 4%

Representation of women in supervisory roles (ratio of women workers to women supervisors) 0%

Three most common nationalities in managerial and supervisory roles Brazilian

8. Regular employment is provided

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met Robust Management Systems

Appoint a manager with sufficient seniority who is responsible for implementing procedures Robust Management Systems

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures Robust Management Systems

Monitor the effectiveness of procedures to meet policy and workplace requirements Robust Management Systems

Management systems

Explanation for management systems grades

1. Policies and Procedures:

Verified that the company has Policy covering Human Rights through Code of Conduct issued on 03/06/2025 that ensures that Regular employment is provided throughout all its operations aligned with the companies context and workplace requirements are met. Aligned with the ETI Code.

- Procedure PGQ-025 Rev 3 08/09/2025 Human resources for the stages of recruitment, selection, admission, dismissal, hiring of family members, person with a disability, Training, including internal and external employees ensuring that responsible recruitment is met, and is aligned with the ETI Code.

- Procedure IT-040 – Suppliers evaluation management system rev. 02 made on 28/02/2025.

- Procedure MRS rev 01 made on 16/09/2025 – Manual of Social responsibility. Management System – Inform How to treat employees in relation to Regular employment is provided.

It was verified that the company reviews and updates policies and procedures on its management system and no nonconformity was identified.

Verified that in accordance to the companies management system that policies are revised every 03 years.

2. Resources:

The company appointed Estefane Novaes dos Santos - Administrative Coordinator is held responsible for the Code of Conduct, employee Manual and all Policies and approval of procedures as verified on the Job descriptions. During interviews she showed knowledge, qualification and authority to effectively manage this subject. The Manager is responsible for implement Procedure in named areas, which includes all areas of the business. Procedures are in place for interim responsibility in the case of position change or absence and management structure and responsibilities are reactive to changing circumstances and capable demonstrate effectiveness of the management structure to achieve compliance sustainability over time.

3. Communication and Training

Last training on the its Code of Conduct -Regular employment is provided made on 12/08/2025 for all employees including managers given by the Administrative Coordinator and after each training all employees an evaluation of the effectiveness of the training is carried in accordance to - Procedure PGQ-025 Rev 3 08/09/2025.

Training is conducted according to a training matrix utilized by the manager that ensures that there is a very low chance of gaps in regards to this training.

Management systems

4. Monitoring

The company monitors the effectiveness of procedures through PGQ-008 Audit Rev 03 made on 24/07/2025 procedure For Internal Audits to meet policy and Workplace Requirements. Verified that internal audits report made annually last made on including SMETA 4 pillars 17/06/2025, as result of this internal audits suggestions of improvement and deviations are addressed to ensure continuous improvement. Verified Corrective actions evaluation spread sheet evidencing that the company is treating all corrective actions and are approved by the management. Verified that the internal audits are in accordance the companies management system for all areas of the site, clearly including SMETA 4 Pillars, like - Regular employment is provided

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

Systems and evidence examined to validate this code section

8.A and 8B Every extent possible work performed is based on recognised employment relationship established through national law and practice with proper employment contract as checked to the entire sample. Meet its contractual and legal obligations in cases of dismissal, termination or redundancy.

8C The company uses an employment or commitment model that is appropriate to the nature of the work carried out in the local context. All employees are registered in accordance with the law and receive an employment contract and take part in training before starting work.

8 D Agency (Contractors), and Permanent workers are hired , as verified at interview and samples of records of employee contracts ..

8.E Verified during interviews and documents revision at Human resources that the company meets legal conditions for the use of Agency (Contractors) workers.

8.F Verified during interviews and documents revision at Human resources that the company does not restrict Agency (Contractors), workers from seeking regular employment.

8.G Verified during interviews with employees and at the human resources that always when possible the permanent contracting of apprentices once the apprenticeship term is completed.

8H The company are complying with all applicable legislation.

Evidences:

Contracts
 Service Level Agreements with employees workers.
 Payment records with workers as per ETI CODE 05.
 Personnel files
 Hiring and termination records
 Employees interview: 12 employees Including 02 contractors.

8. Regular employment is provided

Data points

Percentage of workers that are permanently or temporarily employed	96.23%
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Percentage of workers that have been engaged via irregular, sub-contracted or non-employment models of labour, rather than permanent or temporary contracts of employment	3.77%
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Percentage of workers employed as apprentices, trainees or interns	0.0%
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8.A. Sub-contracting and homeworkers are used responsibly

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met Robust Management Systems

Appoint a manager with sufficient seniority who is responsible for implementing procedures Robust Management Systems

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures Robust Management Systems

Monitor the effectiveness of procedures to meet policy and workplace requirements Robust Management Systems

Management systems

Explanation for management systems grades

1. Policies and Procedures:

Verified that the company has Policy covering Human Rights through Code of Conduct issued on 03/06/2025 that ensures that Sub-contracting and homeworkers are used responsibly throughout all its operations aligned with the companies context and workplace requirements are met. Aligned with the ETI Code.

- Procedure PGQ-025 Rev 3 08/09/2025 Human resources for the stages of recruitment, selection, admission, dismissal, hiring of family members, person with a disability, Training, including internal and external employees ensuring that responsible recruitment is met, and is aligned with the ETI Code.

- Procedure IT-040 – Suppliers evaluation management system rev. 02 made on 28/02/2025.

- Procedure MRS rev 01 made on 16/09/2025 – Manual of Social responsibility. Management System – Inform How to treat employees in relation to Sub-contracting and homeworkers are used responsibly.

It was verified that the company reviews and updates policies and procedures on its management system and no nonconformity was identified.

Verified that in accordance to the companies management system that policies are revised every 03 years .

2. Resources:

The company appointed Estefane Novaes dos Santos - Administrative Coordinator is held responsible for the Code of Conduct, employee Manual and all Policies and approval of procedures as verified on the Job descriptions. During interviews she showed knowledge, qualification and authority to effectively manage this subject. The Manager is responsible for implement Procedure in named areas, which includes all areas of the business. Procedures are in place for interim responsibility in the case of position change or absence and management structure and responsibilities are reactive to changing circumstances and capable demonstrate effectiveness of the management structure to achieve compliance sustainability over time.

3. Communication and Training

Last training on the its Code of Conduct -Sub-contracting and homeworkers are used responsibly made on 12/08/2025 for all employees including managers given by the Administrative Coordinator and after each training all employees an evaluation of the effectiveness of the training is carried in accordance to - Procedure PGQ-025 Rev 3 08/09/2025.

Training is conducted according to a training matrix utilized by the manager that ensures that there is a very low chance of gaps in regards to this training.

Management systems

4. Monitoring

The company monitors the effectiveness of procedures through PGQ-008 Audit Rev 03 made on 24/07/2025 procedure For Internal Audits to meet policy and Workplace Requirements. Verified that internal audits report made annually last made on including SMETA 4 pillars 17/06/2025, as result of this internal audits suggestions of improvement and deviations are addressed to ensure continuous improvement. Verified Corrective actions evaluation spread sheet evidencing that the company is treating all corrective actions and are approved by the management. Verified that the internal audits are in accordance the companies management system for all areas of the site, clearly including SMETA 4 Pillars, like - Sub-contracting and homeworkers are used responsibly.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

Systems and evidence examined to validate this code section

8.A.A - Verified during visit, interviews and documents revision that the company does have procedures that ensures that all in-house work and subcontracted work is authorized by the relevant customers receiving the products.

8.A.B – Verified during visit, interviews and documents revision that the company does not sub-contract workers only contractors - Labor providers.. In case of sub contracting, has systems in place to assess working conditions at sub-contracted sites and communicate do relevant costumers receiving the products .

8.A.C - Verified during visit, interviews and documents revision that the company does not have homeworkers on its activities.

8.A.D – The company has Knowledge of all other applicable laws to comply with the subjects.

There is no subcontracting or homeworking only contractors - Labor providers..

Evidences:

Interview with site manager and verification into invoice system confirming absence of outsources with cross check with the PCP system.

8.A. Sub-contracting and homeworkers are used responsibly

Data points

Are homeworkers employed directly or engaged through an agent? Directly

Gender disaggregated data available Men and women

Number of homeworkers used

	Men	Women	Other	Total
Number of workers	0	0	-	0

What processes are carried out by homemaker? NA

Are full records of homeworkers available at the site? No
NA

Does the supplier buy products or services from suppliers that use homeworkers? Information not available
The company does not track the information in the supply chain

Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity? No
NA No Subcontracting on this site only contractors - Labor providers.

[← Code area 8](#)

[Code area 9 →](#)

Are any sub-contractors used?

No

[← Code area 8.A](#)

[Code area 9 →](#)

Audit company:
Bureau Veritas Certification

Audit reference:
ZAA600159107

Start Date:
2025-09-25

End Date:
2025-09-26

9. No harsh or inhumane treatment is allowed

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met Robust Management Systems

Appoint a manager with sufficient seniority who is responsible for implementing procedures Robust Management Systems

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures Robust Management Systems

Monitor the effectiveness of procedures to meet policy and workplace requirements Robust Management Systems

Management systems

Explanation for management systems grades

1. Policies and Procedures:

Verified that the company has Policy covering Human Rights through Code of Conduct issued on 03/06/2025 that ensures that No harsh or inhumane treatment is allowed throughout all its operations aligned with the companies context and workplace requirements are met. Aligned with the ETI Code.

- Procedure PGQ-025 Rev 3 08/09/2025 Human resources for the stages of recruitment, selection, admission, dismissal, hiring of family members, person with a disability, Training, including internal and external employees ensuring that responsible recruitment is met, and is aligned with the ETI Code.

- Procedure IT-040 – Suppliers evaluation management system rev. 02 made on 28/02/2025.

- Procedure MRS rev 01 made on 16/09/2025 – Manual of Social responsibility. Management System – Inform How to treat employees in relation to No harsh or inhumane treatment is allowed.

It was verified that the company reviews and updates policies and procedures on its management system and no nonconformity was identified.

Verified that in accordance to the companies management system that policies are revised every 03 years.

2. Resources:

The company appointed Estefane Novaes dos Santos - Administrative Coordinator is held responsible for the Code of Conduct, employee Manual and all Policies and approval of procedures as verified on the Job descriptions. During interviews she showed knowledge, qualification and authority to effectively manage this subject. The Manager is responsible for implement Procedure in named areas, which includes all areas of the business. Procedures are in place for interim responsibility in the case of position change or absence and management structure and responsibilities are reactive to changing circumstances and capable demonstrate effectiveness of the management structure to achieve compliance sustainability over time.

3. Communication and Training

Last training on the its Code of Conduct - No harsh or inhumane treatment is allowed made on 12/08/2025 for all employees including managers given by the Administrative Coordinator and after each training all employees an evaluation of the effectiveness of the training is carried in accordance to - Procedure PGQ-025 Rev 3 08/09/2025.

Training is conducted according to a training matrix utilized by the manager that ensures that there is a very low chance of gaps in regards to this training.

Management systems

4. Monitoring

The company monitors the effectiveness of procedures through PGQ-008 Audit Rev 03 made on 24/07/2025 procedure For Internal Audits to meet policy and Workplace Requirements. Verified that internal audits report made annually last made on including SMETA 4 pillars 17/06/2025, as result of this internal audits suggestions of improvement and deviations are addressed to ensure continuous improvement. Verified Corrective actions evaluation spread sheet evidencing that the company is treating all corrective actions and are approved by the management. Verified that the internal audits are in accordance the companies management system for all areas of the site, clearly including SMETA 4 Pillars, like - No harsh or inhumane treatment is allowed.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

Systems and evidence examined to validate this code section

9.A Physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation are prohibited.

9.B The company's policy is defined in the Code of Conduct revised on 03/06/2025 and is available, communicated and trained to all employees. Training in Code of Conduct for all employees at data 12/08/2025.

9.C The policies on disciplinary practices are included in the Code of an Conduct and have been communicated and trained to all employees and managers.

9 D The company has implemented measures to prevent and control the risks of harsh or inhumane treatment, including gender-based violence and harassment, based on the identification of hazards and risks, including transportation of workers. Evidences: Code of Conduct revised on 03/06/2025 and is available, communicated and trained to all employees. Training in Code of Conduct for all employees at data 12/08/2025.

Company has provided to workers access to a confidential grievance mechanism for all workers and stakeholders.

9. E and Training was provided as per attendance list. There is a commission composed by the management and human resources responsible for investigation known by workers as confirmed during interviews.

Also, regarding grievance, there is a procedure identified Procedure PGQ-025 Rev 3 08/09/2025 Human resources .

used to guide the investigation with a deadline of four weeks for a complete investigation. Training in Code of Conduct for all employees at data 12/08/2025.

9F Verified that employees (taking particular consideration of vulnerable worker groups) have accessible information and accessible training (where relevant) on the measures taken to prevent and control harsh or inhumane treatment, the identified risks and their rights and responsibilities. Training is provided as per attendance list on the Training in Code of Conduct for all employees at data 12/08/2025, as confirmed during interviews.

9 G The company does not carry out body searches, as evidenced by the visit to the premises and the interviews with employees.

9.H Company has provided to workers access to a confidential grievance mechanism for all workers and stakeholders. Company has grievance in place . Mechanism possibilities anonymous reporting, and is known by workers.

Company has one internal procedure covering investigation for harassment or inhumane treatment including disciplinary procedure as per national law.

Disciplinary actions are recorded as checked during the audit and nothing wrong was observed. Mechanism possibilities anonymous reporting and is known by workers.

Workers do not feel harassed. Workers are aware of the disciplinary procedures and as per interview, all reports and issued raised by them are properly treated.

Facility provided training to managers covering harassment aligned with the Code of Conduct revised on 03/06/2025.

Grievance in place:

- The company has a grievance system Canal de Denuncia on the website , Phone number 1 59276539 and suggestion box for all stakeholders. Managed by the Human resources where anyone can anonymously and confidentially report any deviations to the Code, during interviews it became clear that employees have knowledge of the system. During the audited year 01 complaint registered and 01 complaint treated. 9l The company comply with all other applicable laws that impose conditions on Code Area 9.

Evidences:

Training records: 24/01/2025 among others including for managers.

Disciplinary policy.

Personnel files and disciplinary notes.

Training records.

Minutes from grievance hearing confirming that grievance procedure is effective.

9. No harsh or inhumane treatment is allowed

Data points

Is there a formal process for workers to report concerns, complaints, or problems ('grievance mechanism')?	Yes, there is a formal grievance process
What type of grievance mechanism(s) are available?	- The company has a grievance system Canal de Denuncia on the website , Phone number 1 59276539 and suggestion box for all stakeholders. Managed by the Human resources where anyone can anonymously and confidentially report any deviations to the Code, during interviews it became clear that employees have knowledge of the system. During the audited year 01 complaint registered and 01 complaint treated.
Number of grievances raised in the last 12 months	1
Number of grievances resolved in the last 12 months	1

10.A. Environment 2-Pillar

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met Robust Management Systems

Appoint a manager with sufficient seniority who is responsible for implementing procedures Robust Management Systems

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures Robust Management Systems

Monitor the effectiveness of procedures to meet policy and workplace requirements Robust Management Systems

Management systems

Explanation for management systems grades

1. Policies and Procedures:

Verified that the company has Policy covering Human Rights through Code of Conduct issued on 03/06/2025 that ensures that Environment throughout all its operations aligned with the companies context and workplace requirements are met. Aligned with the ETI Code.

- Procedure PGQ-025 Rev 3 08/09/2025 Human resources for the stages of recruitment, selection, admission, dismissal, hiring of family members, person with a disability, Training, including internal and external employees ensuring that responsible recruitment is met, and is aligned with the ETI Code.

- Procedure IT-040 – Suppliers evaluation management system rev. 02 made on 28/02/2025.

- Procedure MRS rev 01 made on 16/09/2025 – Manual of Social responsibility. Management System – Inform How to treat employees in relation to Environment.

It was verified that the company reviews and updates policies and procedures on its management system and no nonconformity was identified.

Verified that in accordance to the companies management system that policies are revised every 03 years .

2. Resources:

The company appointed Estefane Novaes dos Santos - Administrative Coordinator is held responsible for the Code of Conduct, employee Manual and all Policies and approval of procedures as verified on the Job descriptions. During interviews she showed knowledge, qualification and authority to effectively manage this subject. The Manager is responsible for implement Procedure in named areas, which includes all areas of the business. Procedures are in place for interim responsibility in the case of position change or absence and management structure and responsibilities are reactive to changing circumstances and capable demonstrate effectiveness of the management structure to achieve compliance sustainability over time.

3. Communication and Training

Last training on the its Code of Conduct -Environment made on 12/08/2025 for all employees including managers given by the Administrative Coordinator and after each training all employees an evaluation of the effectiveness of the training is carried in accordance to - Procedure PGQ-025 Rev 3 08/09/2025.

Training is conducted according to a training matrix utilized by the manager that ensures that there is a very low chance of gaps in regards to this training.

4. Monitoring

Management systems

The company monitors the effectiveness of procedures through PGQ-008 Audit Rev 03 made on 24/07/2025 procedure For Internal Audits to meet policy and Workplace Requirements. Verified that internal audits report made annually last made on including SMETA 4 pillars 17/06/2025, as result of this internal audits suggestions of improvement and deviations are addressed to ensure continuous improvement. Verified Corrective actions evaluation spread sheet evidencing that the company is treating all corrective actions and are approved by the management. Verified that the internal audits are in accordance the companies management system for all areas of the site, clearly including SMETA 4 Pillars, like - Environment.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

Systems and evidence examined to validate this code section

10 A A and 10 A.B

The company surveys and updates the environmental legislation applicable to its business and controls licenses and their expiration dates.

Verified the legal requirements attended, as documents:

- Business License 15.235.149/0001-27 without expiration date
- Environmental License Operation area: - LPIO N° 2477/2024 issued on 21/08/2024 valid until 21/08/2028.
- CTF - Federal Technical Register IBAMA: license 7489624 valid until 22/12/2025
- Fire Fighting License: AVCB N° 633139 issued on 13/03/2023 Valid until 13/03/2026. during which the company's buildings are evaluated for fire security.
- Municipal License N° 14512402738/2024 Issued on 14/11/2025

10A.C Verified that the company has designated Estefane Novaes dos Santos - Administrative Coordinator as responsible for Health, Safety and environment responsible to verify with customers any additional requirement and attended. The requirements are assessed and included in the survey of environmental aspects and impacts and in the environmental operational control procedures, if applicable.

10 A. D Verified that the company does not use prohibited chemicals. Evidences: Visit the facilities and safety data sheets for the products used.

10.A. Environment 2–Pillar

Data points

Has the site received an official notice, fine or prosecution for any non-compliances with environmental legislation, regulation, consent or permits (within the last three years)?

No

Does the site have any valid environmental or energy management certificates?

No environmental certifications

Are there any other sustainability certifications present (e.g. Forest Stewardship Council (FSC), Marine Stewardship Council (MSC))?

No

Has the site implemented or made plans to implement any adaptive measures to protect workers from the impact of climate change?

No

10.B. Environment 4-Pillar

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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No findings

[← Code area 10.A](#)

[Code area 10.C →](#)

Systems and evidence examined to validate this code section

1 Verified that the company has designated Estefane Novaes dos Santos - Administrative Coordinator as responsible for Health, Safety and environment during interviews with the appointed manager he showed knowledge, qualification and authority to effectively implement Health and safety system

2 Verified integrated policy for, Quality , Food Safety, Environment, Health and Safety and social responsibility revision: 12/2024 Informed to employees during induction, trainings and to all visitors when accessing the company. The Policy includes commitments to improve environmental performance and an approach to managing environmental impacts on relevant stakeholders. When hiring a supplier, the company sends out its environmental policy and obtains the commitment of suppliers to comply with it, which includes reducing environmental impacts.

3 Verified Aspects and impacts Lista de Identificação de Aspectos e avaliação de Impactos Ambientais made 05/08/2025 valid until 05/08/2028 For all activities of the company with operational controls included. The assessment is made per process including is objectives and targets, targets in place for use of water with a reduction target of 0.01 L per Cap produced and energy with a use of less than 0.01 KW/H per Cap produced and taking adequate steps to prevent Pollution.

4 - It was verified that the company has a Solid - Waste management plan made by the company 07/08/2025 4.

- The company does not generate industrial waste waters , only sanitary waste water and solid waste. The sanitary waste waters are sent the public sewage company. Solid waste sent for Recycling.
- The final disposition is performed in accordance to be legal requirements, through authorized companies. All the records were promptly available, regarding the storage and final disposition, and no deviations of any kind were identified. All the applicable licenses were available, and effective.
- Hazardous wastes are classified in accordance to NBR 10.004 which establishes the criteria for classifying solid waste in terms of its potential risks to the environment and human health..
- The final disposition is performed in accordance to be legal requirements, through authorized companies. All the records were promptly available, regarding the storage and final disposition, and no deviations of any kind were identified. All the applicable licenses were available, and effective.
- .- Waste destination Manifest N° 250006352028 for 0,3500 ton used rugs sent to Energy Tecnologia Ambiental Ltda. made on 04/06/2025.
- Waste destination Manifest N° 067213 for 200Lof used oil sent to Brazão Lubrificantes . made on 10/06/2025.

Evidence of training sessions for all employees on environmental management, according to the attendance list held in August 2025.

5 The company monitors the effectiveness of procedures through PGQ-008 Audit Rev 03 made on 24/07/2025 procedure For Internal Audits to meet policy and Workplace Requirements. Verified that internal audits report made annually last made on including SMETA 4 pillars 17/06/2025, as result of this internal audits suggestions of improvement and deviations are addressed to ensure continuous improvement...

6 The company Record energy use, water use, solid waste, material use, hazardous substance use and waste, and effluent discharge. As shown on Usage/discharge analysis on this report.

Verified external noise made by atual Ambiental . Under responsibility of Citia Nunes – Environmental engineer engineer made 31/10/2025 in accordance to item 12 of the operational license and Resolução CONAMA 01 / NBR 10151 2019.

7 - Verified that due to its main activity (Plastic caps) the is not required to Monitor and mitigate the site's impacts on biodiversity by its environmental license.

10.B. Environment 4-Pillar

Data points

Has the site conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks?	Yes
What additional specific environmental policies does the site capture?	Responsible use and management of water Packaging optimization
Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	Yes The responsible for environment verify with customers any additional requirement and attended. The requirements are assessed and included in the survey of environmental aspects and impacts and in the environmental operational control procedures, if applicable
Does the site have reduction targets in place to manage climate related risks?	None
Does the site have reduction targets in place for environmental aspects (e.g. water consumption and discharge, waste, energy and green-house gas emissions: (Scope 1, 2 & 3))?	Yes targets in place for use of water with a reduction target of 0.01 L per Cap produced and energy with a use of less than 0.01 KW/H per Cap produced
Has the site checked that any sub-contracting agencies or business partners operating on the premises have the appropriate permits and licences and are conducting business in line with environmental expectations of the facility?	Not Applicable

Usage/discharge analysis

Last full calendar year (2024)

Previous full calendar year (2023)

[← Code area 10.B](#)

[Code area 10.C →](#)

Total electricity consumption from non-renewable sources (kWh)	0	0
Total electricity consumption from renewable sources (kWh)	843,509	619,806
Sources of renewable energy used	Utility provider	Utility provider
Types of renewable energy used	Hydroelectric	Hydroelectric
Total natural gas consumption (kWh)	866	585
Usage of other purchased fuels	0	0
Has the site completed any carbon footprint analysis?	No	No
Water sources	Public Supplier SABESP	Public Supplier SABESP
Does the site use mercury or mercury compounds?	No	No
Water volume used (m3)	539	435
Water discharged	Public sewage	Public Sewage
Water volume discharged (m3)	539	435
Water volume recycled (m3)	0	0
Total waste produced (mt)	4.1	3.7
Total hazardous waste produced (mt)	0.9	0.8

[← Code area 10.B](#)

[Code area 10.C →](#)

Waste to recycling (mt)	2.9	2.6
Waste to landfill (mt)	0.3	0.3
Waste to other (mt)	0	0
Total product produced (mt)	145,832,978	130,550,356

[← Code area 10.B](#)

[Code area 10.C →](#)

10.C. Business ethics

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met Robust Management Systems

Appoint a manager with sufficient seniority who is responsible for implementing procedures Robust Management Systems

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures Robust Management Systems

Monitor the effectiveness of procedures to meet policy and workplace requirements Robust Management Systems

[← Code area 10.B](#)

Management systems

Explanation for management systems grades

1. Policies and Procedures:

Verified that the company has Policy covering Human Rights through Code of Conduct issued on 03/06/2025 that ensures that Business ethics throughout all its operations aligned with the companies context and workplace requirements are met. Aligned with the ETI Code.

- Procedure PGQ-025 Rev 3 08/09/2025 Human resources for the stages of recruitment, selection, admission, dismissal, hiring of family members, person with a disability, Training, including internal and external employees ensuring that responsible recruitment is met, and is aligned with the ETI Code.

- Procedure IT-040 – Suppliers evaluation management system rev. 02 made on 28/02/2025.

- Procedure MRS rev 01 made on 16/09/2025 – Manual of Social responsibility. Management System – Inform How to treat employees in relation to Business ethics.

It was verified that the company reviews and updates policies and procedures on its management system and no nonconformity was identified.

Verified that in accordance to the companies management system that policies are revised every 03 years .

2. Resources:

The company appointed Estefane Novaes dos Santos - Administrative Coordinator is held responsible for the Code of Conduct, employee Manual and all Policies and approval of procedures as verified on the Job descriptions. During interviews she showed knowledge, qualification and authority to effectively manage this subject. The Manager is responsible for implement Procedure in named areas, which includes all areas of the business. Procedures are in place for interim responsibility in the case of position change or absence and management structure and responsibilities are reactive to changing circumstances and capable demonstrate effectiveness of the management structure to achieve compliance sustainability over time.

3. Communication and Training

Last training on the its Code of Conduct - Business ethics made on 12/08/2025 for all employees including managers given by the Administrative Coordinator and after each training all employees an evaluation of the effectiveness of the training is carried in accordance to - Procedure PGQ-025 Rev 3 08/09/2025.

Training is conducted according to a training matrix utilized by the manager that ensures that there is a very low chance of gaps in regards to this training.

4. Monitoring

[← Code area 10.B](#)

Management systems

The company monitors the effectiveness of procedures through PGQ-008 Audit Rev 03 made on 24/07/2025 procedure For Internal Audits to meet policy and Workplace Requirements. Verified that internal audits report made annually last made on including SMETA 4 pillars 17/06/2025, as result of this internal audits suggestions of improvement and deviations are addressed to ensure continuous improvement. Verified Corrective actions evaluation spread sheet evidencing that the company is treating all corrective actions and are approved by the management. Verified that the internal audits are in accordance the companies management system for all areas of the site, clearly including SMETA 4 Pillars, like - Business ethics

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

[← Code area 10.B](#)

Systems and evidence examined to validate this code section

- 10C.A Company meets the requirements of local and national laws related to bribery, corruption, or any type of fraudulent Business Practices, considering that no deviation was observed during the audit and there is no fines or prosecution to the company as checked after online research.
- 10.C. B Facility conducts its business ethically without bribery, corruption, or any type of fraudulent Business Practice as verified on risk assessment made on October 2024 including bribery, corruption or any fraudulent or unethical business practices and none of such were identified.. In the Code of Conduct, the company has defined the management principles for non-corruption, implemented the code through training for all employees and leaders and has a whistleblowing channel in place.
- 10C.C Facility has provides the annual financial report when asked for confirming that all financial issues are compliant and are communicated to the Brazilian government.
- 10C D Code of Ethics and Conduct (aligned with the ETI Code) committed to complying with Good Practices in Business in line with the Law 12.846, of August 1, 2013, known as the Anti-Corruption Law, which deals with the administrative and civil liability of legal entities (companies) for the practice of acts of corruption against public administration, at national or foreign level, and complies with the international pact signed by Brazil.
The objective is to curb the performance of companies in corruption schemes and, thus, to prevent large losses from being caused to public coffers.
Suppliers' trough purchase contract are informed About the Code were the business conduct policy is inserted covering bribery, corruption, or any type of fraudulent business practice to all appropriate parties, including its own suppliers always when supply contracts are signed.
- 10C.E Evidence of the training record for workers in the areas of Logistics, Sales and Purchasing, referring to the Anti-corruption Last training made on 12/08/2025.
- 10C.F Facility has a grievance available the same than informed in ETI CODE OA and 9 that allows the reporter to raise anonymous complaint and one of the premises of grievance is non retaliation Policy. Grievance was checked and nothing was observed. Grievance in place:
 - - The company has a grievance system Canal de Denuncia on the website , Phone number 1 59276539 and suggestion box for all stakeholders. Managed by the Human resources where anyone can anonymously and confidentially report any deviations to the Code, during interviews it became clear that employees have knowledge of the system. During the audited year 01 complaint registered and 01 complaint treated.
- 10C.G The company has a defined policy for accessing and using employees' personal data. This data is kept private and confidential, with access only granted to authorized persons, as defined by Brazilian law. .
- 10C.H No evidence of fines or prosecutions after online research.
- 10C.I Verified the legal requirements attended, as documents:
 - - Business License 15.235.149/0001-27 without expiration date

[← Code area 10.B](#)

- Environmental License Operation area: - LPIO N° 2477/2024 issued on 21/08/2024 valid until 21/08/2028.
 - CTF - Federal Technical Register IBAMA: license 7489624 valid until 22/12/2025
 - Fire Fighting License: AVCB N° 633139 issued on 13/03/2023 Valid until 13/03/2026. during which the company's buildings are evaluated for fire security.
 - Municipal License N° 14512402738/2024 Issued on 14/11/2025
- Verified Land use municipal inscription N° 02.02.363.0070.003 issued by Prefeitura Municipal de Colombo Issued 01/2024.

Evidences:

Training records.

Code of ethics.

Grievance management.

Negative certificate of debts issued at the day of the audit and valid for 12 months.

Policies.

Grievance in place

Workers interview.

10.C. Business ethics

Data points

Has the site received an official notice, fine or prosecution for any non-compliances with business ethics legislation, regulation, consent or permits (within the last three years)?

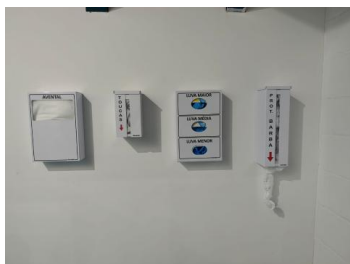
No

Provide any certified anti-bribery management systems for the site

No anti bribery Certification

[← Code area 10.C](#)

Attachments



[Photo 12 PPE equipment .jpg](#)



[Photo 14 Shower .jpg](#)



[Photo 13 Suggestion box.jpg](#)

[CERTIFICAÇÃO ISO9001.pdf](#)



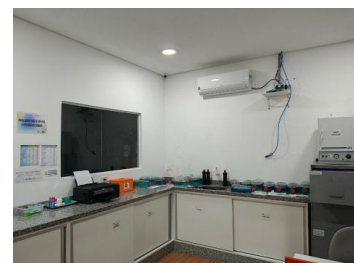
[Photo 21 Emergency exit door.jpg](#)



[Photo 16 Toilet .jpg](#)



[Photo 10 Training area .jpg](#)



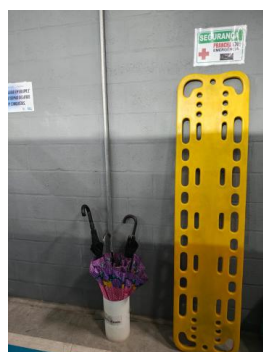
[Photo 09 Quality lab .jpg](#)



[Photo 07 emergency exit signage .jpg](#)



[Photo 08 emergency route signage .jpg](#)



[Photo 22 First aid .jpg](#)



[Photo 11 Water fountain .jpg](#)



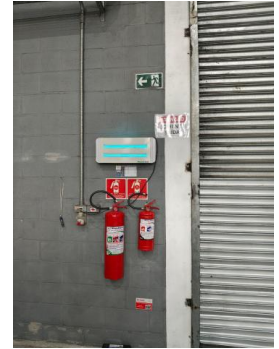
[Photo 03 Production and first aid .jpg](#)



[Photo 15 Lockers .jpg](#)



[Photo 27 Emergency meeting point .jpg](#)



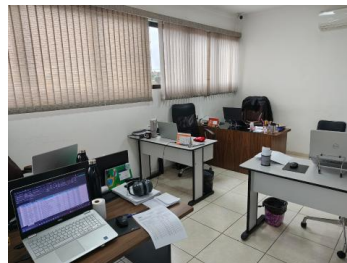
[Photo 06 Fire extinguishers and alarm .jpg](#)



[Photo 17 Electrical board and Waterhos-Hydrant .jpg](#)



[Photo 01 Mainentrance.jpg](#)



[Photo 02 Admiistrative area.jpg](#)



[Photo 04 Production .jpg](#)



[Photo 05 Production .jpg](#)



[Photo 28 Emergency kit .jpg](#)



[Photo 25 Finshed and raw material storage .jpg](#)



[Photo 23 Waste management .jpg](#)



[Photo 26 Chiler and air compressor .jpg](#)



[Photo 20 Fire extinguishers .jpg](#)



[Photo 18 Canteen.jpg](#)



[Photo 19 Waste collectors .jpg](#)



[Photo 24 Chemicals storage .jpg](#)



[Photo 29 Employee wearing PPE.jpg](#)



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