INTEGRITY AND ANTI-CORRUPTION POLICY

LABORALTEC® – ENGENHARIA E PRODUTOS PARA LABORATÓRIO LTDA

English translation for reference. The Portuguese version prevails.

1. PURPOSE

This Policy establishes the principles and rules of conduct that Laboraltec, its partners, directors, employees, interns, representatives, consultants, and third parties acting on its behalf must observe to prevent, detect, and remediate corruption, bribery, fraud, and other acts harmful to domestic or foreign public administration.

2. SCOPE

This Policy applies to all partners, officers, employees, interns, and service providers of Laboraltec, as well as to sales representatives, distributors, consultants, customs brokers, and any third parties acting on behalf of or for the benefit of the company, in Brazil or abroad.

3. APPLICABLE LAW

Laboraltec conducts its business in compliance with:

- Brazilian Anti-Corruption Law No. 12,846/2013 and Decree No. 11,129/2022;
- Law No. 8,429/1992 (Administrative Improbity);
- Law No. 14,133/2021 (Public Procurement and Administrative Contracts);
- U.S. Foreign Corrupt Practices Act (FCPA);
- UK Bribery Act (UKBA);
- UN Convention Against Corruption and the OECD Anti-Bribery Convention.

4. PROHIBITED CONDUCT

Any person subject to this Policy is expressly prohibited from, directly or indirectly:

- Promising, offering, authorizing, or giving any undue advantage, in cash or any other form of value, to a domestic or foreign public official, or to a third party related to such official;
- Financing, funding, sponsoring, or otherwise subsidizing the practice of unlawful acts;
- Using an intermediary individual or entity to conceal or disguise its real interests or the identity of the beneficiaries of the acts performed;
- Frustrating or defrauding the competitive nature of a public tender, or obtaining an undue advantage in contracts with public administration;
- Obstructing investigation or oversight by public authorities, or interfering with their activities;
- Offering or accepting bribes, kickbacks, or any other payment intended to improperly influence a business decision;
- Making facilitation payments, even of small value, to expedite routine governmental action.

5. GIFTS, HOSPITALITY, AND ENTERTAINMENT

5.1. Definitions. Promotional material means an item branded with the Laboraltec logo, delivered in standardised form without selection of recipient, whose total value per person does not exceed BRL 100.00 per year. A gift means an item directed at a specific person, regardless of value.

5.2. Promotional material. Promotional material includes items such as pens, mugs, notebooks, planners, insulated bottles, keychains, tote bags, and stress balls, branded with the company logo. This includes the standard welcome kit shipped with equipment, of standard composition and with no individual selection of recipient; the kit is assessed by its total value, not per item. Promotional material may be given to any customer, public or private, and requires no individual record. The purchase invoice for the batch constitutes sufficient documentation.

5.3. Distribution at events and trade shows. Promotional material handed out at trade shows, congresses, technical events, and commercial visits, offered indiscriminately to booth visitors or attendees, is not subject to the per-person limit in item 5.1 and requires no identification of recipients. Batch record-keeping applies, based on the purchase invoice and identification of the event.

5.4. Prize draws and promotions at events. Prize draws held at trade shows and events are permitted when participation is free and open to visitors, with no link to any purchase, quotation, or negotiation, and the winner is selected at random. Public officials and employees of direct or indirect public administration entities, state-owned enterprises, public universities and institutes, public hospitals, and university support foundations may not participate, in accordance with item 5.6. The entry form (Annex D) must include the participant's declaration to that effect. Before delivery, Laboraltec confirms the nature of the winner's company or institution; where an impediment exists, a new draw is held. The promotion is recorded with the list of participants, date, description of the prize, and identification of the winner, retained by Management.

5.5. Gifts to private-sector customers. Gifts valued up to BRL 100.00 may be offered to private-sector customers. Higher values require prior written approval from Management and must be recorded in Annex C, including date, customer, recipient, item, and value.

5.6. Public-sector customers. Offering gifts to public officials or to employees of direct or indirect public administration entities, state-owned enterprises, public universities and institutes, public hospitals, and university support foundations is prohibited, regardless of value. Only promotional material as defined in items 5.2 and 5.3 is permitted.

5.7. Training, demonstration, and testing. Conducting technical training, demonstrations, and instrument testing is unrestricted and forms part of the company's commercial activity, including during an ongoing quotation or public tender, provided it is recorded in the usual controls (service order, test report, demonstration report, or attendance list). Covering customer travel, accommodation, and meals is permitted where there is a technical purpose and the same record. Where a public official is involved, covering travel, accommodation, or meals requires prior written approval from Management and does not occur during an ongoing tender or procurement process.

5.8. Absolute prohibitions. Under no circumstances may cash, gift vouchers, gift cards, alcoholic beverages, or entertainment be offered or given, nor may any delivery occur during an ongoing public tender, quotation, bidding process, or commercial negotiation.

6. DONATIONS AND POLITICAL CONTRIBUTIONS

Laboraltec does not make political contributions of any kind, on behalf of the company, to parties, campaigns, candidates, or holders of elected office. Charitable donations may only be made to duly constituted entities, with accounting records and Management approval, and never as consideration for business.

7. CONFLICTS OF INTEREST

Partners, directors, and employees must keep their private interests separate from those of Laboraltec, avoiding even the appearance of a conflict.

The following require prior written disclosure to and approval by Management:

- Engaging a closely related person (spouse, partner, relative, or friend) as a supplier, service provider, or representative of Laboraltec;
- Engaging a company in which a closely related person is an owner, officer, or employee;
- Holding a secondary occupation for a competitor, customer, or supplier of Laboraltec;
- Holding a direct or indirect equity interest in a competing company.

Anyone in a conflict situation must abstain from participating in the corresponding decision, at any stage.

8. THIRD-PARTY RELATIONSHIPS

Laboraltec requires that sales representatives, distributors, consultants, customs brokers, and other third parties acting on its behalf:

- Sign the Compliance Declaration (Annex B), certifying that they are aware of and comply with this Policy and applicable Anti-Corruption Laws;
- Accept an anti-corruption clause in contracts executed with the company;
- Provide services for compensation consistent with market rates and properly documented;
- Observe applicable international trade rules, in particular official export and import prohibitions and embargo and sanctions provisions;
- Permit audit of records relating to services provided to Laboraltec.

Engagement of third parties who interact with public administration is subject to prior documented due diligence, retained by Management.

The Compliance Declaration is required from third parties acting on behalf of Laboraltec before customers or public bodies. For suppliers of goods and services generally, the commitments of this Policy are extended through an anti-corruption clause included in every purchase order and supply contract entered into by the company, under document FOR-CMP-002.

Laboraltec observes applicable export control rules and restricted party and sanctions lists in its import and resale operations, and does not enter into business that would contravene them.

9. BOOKS, RECORDS, AND INTERNAL CONTROLS

All transactions must be recorded completely, accurately, and promptly in the company's books and systems, with supporting documentation describing the true nature of the expense. Creating false, incomplete, or misleading records, or maintaining unrecorded funds or accounts, is prohibited.

10. TRAINING

All partners, directors, and employees receive training on this Policy upon hiring and at least annually thereafter. Training records (attendance list, content, and date) are retained by Management and available for audit.

Every employee signs an Acknowledgment and Commitment Statement (Annex A) upon receiving the Policy, retained in their personnel file.

11. REPORTING CHANNEL

11.1. Channel. Suspected or actual violations of this Policy must be reported to compliance@laboraltec.com.br, under the responsibility of the Quality department. Reports may be made on an identified or anonymous basis.

11.2. Record-keeping. Every report received is logged by the Quality department in a dedicated record, including date of receipt, nature of the report, and action taken, even when referred externally. Records are retained for a minimum of five years.

11.3. Acknowledged limitation of independence. Laboraltec expressly acknowledges that, given its size and ownership structure, it does not have an internal body independent of Management. This Policy does not claim independence the company does not possess. For this reason, the conflict rules in items 11.4 and 11.5 apply.

11.4. Report involving one of the partners. Such a report is investigated exclusively by the other partner, who conducts the process without any participation, access, or interference by the partner involved.

11.5. Report involving both partners, or fear of retaliation. Where a report involves both partners, or where the reporter expresses fear of internal retaliation, the report may be submitted directly to external public channels, free of charge and independent of Laboraltec:

- Fala.BR – Integrated Ombudsman and Access to Information Platform of the Office of the Comptroller General of Brazil (falabr.cgu.gov.br), which accepts anonymous reports;
- Public Prosecutor's Office of the State of São Paulo (mpsp.mp.br);
- Civil Police or other competent authority, depending on the nature of the matter.

11.6. Protection of the reporter. Laboraltec ensures confidential treatment and expressly prohibits any form of retaliation, disciplinary sanction, professional detriment, or reprisal against anyone reporting in good faith, even if the report is ultimately found to be

unsubstantiated. The same protection extends to the Quality department representative in receiving, recording, and referring reports.

11.7. Response time. Reports are reviewed within 30 calendar days. Where the reporter is identified, they are informed of the conclusion of the review and its general outcome, subject to the protection of third-party information.

12. SANCTIONS

Violation of this Policy subjects the offender to disciplinary measures proportionate to the severity of the conduct, including written warning, suspension, and termination for cause, without prejudice to contract termination in the case of third parties and applicable civil and criminal liability.

13. RESPONSIBILITY AND EFFECTIVE DATE

Laboraltec Management is responsible for approving, communicating, applying, and reviewing this Policy. This Policy takes effect on the date of its approval and remains valid until formally revised or revoked.

Annexes A (FOR-CMP-003, Acknowledgment and Commitment Statement), B (FOR-CMP-004, Third-Party Compliance Declaration), C (FOR-CMP-005, Gift Register), and D (FOR-CMP-006, Prize Draw Entry Form) form part of this Policy and are issued as separate documents. The annexes are not published on the corporate website and are available upon request at compliance@laboraltec.com.br.

Revision History

Revision	Date	History
00	23 Sep 2026	Initial issue.

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Management	CMP	23 Sep 2026	00	23 Sep 2026