General Conditions for

BEST PRACTICES

1. Compliance with the Laws

- Anti-Corruption Law (Law No. 12,846/13) and its implementing decree No. 11,129/22;
- FCPA - Foreign Corrupt Practices Act, federal law of the United States of America;
- International agreements to which Brazil is also a signatory, such as OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, the United Nations Convention against Corruption and the Inter-American Convention against Corruption - OAS.

2. Commitment to Integrity and Ethical Conduct

2.1. The Parties agree to act solely within the scope of the laws in force in the country.

2.2. The Parties, including their companies within the economic group and their managers, directors, employees, agents, representatives, contractors, subcontractors, and any other persons acting on their behalf or for their benefit (collectively, "Employees"), represent and warrant that, in the performance of this agreement and in their activities:

a. They shall not offer, give, provide, promise, pay, or authorize, directly or indirectly, money, gifts, or any item of value (even of negligible value, but which could influence decisions) to any public agency or person who is a public official or authority, whether from the Executive, Legislative, or Judicial branches or the Public Prosecutor's Office, at any level of public administration, from national or international public organizations, political parties, or candidates for political or government office;

b. They shall not receive, transfer, retain, use, conceal, or disguise the nature, origin, location, disposition, movement, or ownership of property, rights, or assets derived from criminal activities;

c. They shall not hire as employees, or otherwise maintain a professional relationship with individuals or entities involved in corruption, money laundering, drug trafficking, terrorism, or violations of economic or military embargoes.

2.3. For the purposes of complying with the provisions of this agreement, the parties hereby declare that:

a. They are aware of, familiar with, and understand the terms of the Brazilian Anti-Corruption Law or any other applicable laws regarding the subject matter of this agreement;

b. They were not convicted of the offenses set forth in the **Anti-Corruption Law No. 12,846/2013;**

2.4. If the contractor violates these rules, **Niterra do Brasil** may terminate the agreement for cause.

2.4.1. The contractor agrees to bear all losses incurred by **Niterra do Brasil** in connection with any and all liabilities, claims, losses, and/or damages, as well as penalties arising from administrative and civil liability, pursuant to **Federal Law No. 12,846/13**, court costs, attorneys' fees, and any other expenses that may arise as a result of a violation of these rules, provided that the contractor's fault and the causal link between the act committed and the damage caused to **Niterra do Brasil** are absolutely proven.

3. Representations of the Parties

a. They provide their employees with a **safe and healthy workplace**, complying with all applicable laws and ensuring they have access to drinking water, sanitation facilities, safety equipment, fire safety equipment, and adequate lighting and ventilation, among other things;

b. They respect all **workers' rights**, including the rights of association, organization, and collective bargaining, in accordance with the law;

c. **They comply with all environmental laws and make efforts to reduce, reuse, and recycle materials and resources**, such as energy, water, toxic substances, and raw materials. They should also seek to implement processes for the proper disposal of waste;

d. **They maintain their books, records, and accounting, financial, or corporate documents with sufficient detail and accuracy** to clearly and objectively reflect their transactions and the use or disposition of their resources and assets;

e. **They have not been found guilty** in any administrative or judicial proceeding **concerning violations of anti-corruption laws** and/or **administrative misconduct**;

f. They compete for business opportunities in accordance with applicable laws and regulations, adhering to **high standards of transparency and best practices in competition**;

g. They shall take all necessary precautions to **prevent or avoid any incompatibility or conflict** with other services or the interests of the other Parties, ensuring that their actions do not compromise collective interests or negatively affect the Parties' performance in their activities.

4. Compliance with Niterra's Codes of Conduct

4.1. The Business Partner hereby declares that it is aware of the contents of Niterra's Third-Party Code of Conduct, available at https://institucional.ngkntk.com.br/governanca, and agrees to follow its guidelines in good faith.

5. Socio-Environmental Responsibility

5.1. The Parties undertake to:

a. Comply with all federal, state, and municipal environmental laws and regulations, particularly with regard to the rational use of natural resources, preventing waste, and ensuring the proper disposal of commercial or industrial waste;

b. Comply with all Occupational Safety and Health standards, as well as labor and union conventions and agreements applicable to employees;

c. Not to hire, or allow its subcontractors to hire, labor that involves forced labor or child labor;

d. Do not employ minors under the age of 16, except as apprentices starting at age 14, in accordance with Law No. 10,097/2000 and the Consolidation of Labor Laws.;

e. Do not employ adolescents under the age of 18 in conditions that are detrimental to their education and development, or in dangerous or unsanitary workplaces, or in workplaces that prevent them from attending school, or during nighttime hours (from 10 p.m. to 5 a.m.);

f. Provide the other Party, upon request, with the documents required by applicable environmental and labor laws to certify compliance with its activities, and

g. Do not engage in discriminatory practices that limit access to employment or the ability to retain a job.

6. Responsible Use of Material Resources

6.3. The Parties shall use the other Party's material resources solely to carry out the activities set forth in the agreement.

6.4. The Parties shall ensure the proper use of these resources, protecting them against waste, loss, damage, misuse, theft, or abuse.

6.5. Each Party is responsible for purchasing insurance, if it deems it necessary, or for repairing or replacing materials or parts that are damaged, rendered unusable, or missing, when such damage, loss, or disappearance is substantiated.

7. Authorized Use of Identity and Brand

7.1. Unless previously authorized, each Party agrees not to use the other Party's name, logo, trademark, patent, or any other intellectual property for any purpose, including promotional or commercial purposes, and to protect them from misuse or use for personal gain.

7.1.1. Any authorization received, as described above, shall be interpreted narrowly and temporarily, granted exclusively for the authorized purpose, taking into account any restrictions or guidelines regarding its use, including the duration and manner of use.

8. Immediate Notification of Material Events

8.1. Niterra must be immediately notified of any matter related to the contract or to the Business Partner itself that could affect Niterra's image or interests. This includes incidents, controversies, public criticism, legal actions, or other relevant events. **The report must be submitted in writing within 24 hours of the incident.**

Sensitive topic: any subject that could attract public attention, create controversy or affect Niterra's reputation.

Public Impact: the ability of an event related to the contract or a party to the contract to generate interest or spark a meaningful public debate.

9. Provision of Information for Due Diligence and Audits

9.1. For the purposes of due diligence and audits, the Parties agree to provide any information requested by the other Party within the timeframe agreed upon by both Parties.

10. Integrity Program

10.1. Recognizing that it is the responsibility of every organization to promote high ethical standards and transparency in its business relationships, Niterra encourages the parties with whom it does business to develop and implement Integrity Programs in accordance with the criteria established in Decree No. 11,129/22, if they have not already done so.

11. Reporting Channel

11.1. In the event of a violation or possible violation of the obligations set forth in this Agreement, such incidents must be reported immediately to Niterra through the Reporting Channel, which is available via the following methods:

Telephone:	Website:	Application:
0800 810 8129	Click here to access	"Contato Seguro", available for Android and iOS.

12. Confidentiality

12.1. The Business Partner agrees to maintain, throughout the term of the business relationship and for a period of five (5) years following its termination, absolute secrecy and confidentiality regarding all information to which it has access by virtue of its relationship with Niterra, whether such information is of a technical, commercial, strategic, accounting, financial, legal, or intellectual property nature, or relates to internal processes.

12.2. Confidential Information includes any data, documents, communications, studies, processes, methodologies, specifications, formulas, drawings, diagrams, know-how, strategies, customer lists, personal data, and any other non-public content disclosed by Niterra, whether verbally, in writing, electronically, or by any other means.

12.3. The Business Partner undertakes to:

- **a.** Use the Confidential Information solely for the purpose of performing the contracted supply or service;
- **b.** Prevent third parties from accessing the information received, unless Niterra has given its prior and express authorization;
- **c.** Restrict access to confidential information to only those employees directly involved in serving Niterra, subject to a contractual confidentiality obligation;
- **d.** Return or destroy, at Niterra's request, all information received, in any form, upon termination of the business relationship, except where there is a legal obligation to retain it.

12.4. Confidentiality obligations shall not apply to information that:

- **a.** Are made public without violating these Terms;
- **b.** Were already legally in the Business Partner's possession prior to the start of the business relationship;
- **c.** Were legally obtained from third parties without any obligation of confidentiality;
- **d.** If required by a court order or a competent authority, in which case the Business Partner must, whenever possible, notify Niterra in advance.

12.5. Any breach of the obligations set forth in this clause shall render the Business Partner liable for losses and damages, without prejudice to other applicable legal remedies, including legal action, termination of the contract, and the suspension of new orders.

13. Participation in Corporate Events and Publications

13.1. Niterra is hereby authorized to mention its name and any information related to the partnership established between the Parties, specifically in connection with its participation in events and its inclusion in corporate rankings.

14. Press Releases and Public Statements

14.1. The Parties agree to consult with each other before issuing any press release or making any public statement regarding the content of the agreement entered into between them.

14.2. Neither Party shall issue any press release or make any public statement without the prior approval of the other Party regarding its form and content.

15. Economic and Financial Restructuring (Tax Reform)

15.1. The Parties acknowledge that this agreement was entered into in accordance with the tax laws in effect as of the date of signing this instrument. In the event of a change in applicable tax legislation, including, but not limited to, the implementation of the Tax Reform (Constitutional Amendment 132/2023) and its implementing regulations, resulting in an increase in the tax burden on the contracted services and/or products, the Parties agree to renegotiate, in good faith, the amounts, terms, and commercial conditions.

15.2. If the impasse in the renegotiation persists, within a maximum period of 30 (thirty) days, the interested party shall be entitled to request termination of the contract, without incurring any fines or penalties, subject to the prior notice provided for in the agreement.

16. Responsible Use of Artificial Intelligence (“AI”)

16.1. The Business Partner agrees to act in a responsible, ethical, and transparent manner whenever it uses Artificial Intelligence (“AI”) tools in activities related to the performance of its duties, ensuring that:

- **a.** there is no violation of copyright, privacy, data protection, or confidentiality;
- **b.** the use of AI does not result in discriminatory biases, false information, or deceptive practices;
- **c.** no sensitive information belonging to Niterra may be entered into publicly accessible generative AI platforms without prior written authorization.

16.2. Niterra reserves the right to audit the use of AI by the contractor and its subcontractors, including access to records and technical reports, to verify compliance with this clause. Failure to comply with this clause constitutes a material breach of this Agreement and shall entitle the other party to terminate the Agreement for cause, without prejudice to any other applicable legal remedies.

Public Registry Notice and Language Prevalence:

This document is an English courtesy translation of the official Portuguese version of the General Conditions for Good Practices (*Condições Gerais de Boas Práticas*) of Niterra do Brasil Ltda.. The official Portuguese version is duly registered for the purposes of public notice and legal effect vis-à-vis third parties at the 1st Registry of Deeds, Titles, and Documents and Civil Registry of Legal Entities of Mogi das Cruzes, São Paulo, under registration number 95514 (Book B), on February 27, 2026 (Protocol No. 79145 of February 19, 2026).

The authenticity of the Portuguese registration can be verified on the TJSP Digital Seal portal (https://selodigital.tjsp.jus.br) using seal: 1115674TISE000697693SE26A.

In the event of any conflict, discrepancy, or inconsistency between this English translation and the official Portuguese version, or in matters of legal interpretation, the Portuguese version shall prevail for all legal intents and purposes.
