Look chemicals
A BRAZILIAN COMPANY

Look Chemicals Synergy: Guidelines & Expectations

1. Corporate Purpose

At **Look Chemicals,** sustainability, ethics, and integrity are not merely declarative principles; they are non-negotiable pillars guiding our decision-making and fundamental criteria for creating shared value and maintaining business relationships within our network.

As a distributor and trading company specializing in specialty chemicals, committed to the highest international market standards, we reinforce our commitment through our **2025 EcoVadis Silver Medal** and our status as a signatory to the **United Nations Global Compact (UNGC).**

This **Synergy Handbook** sets forth the mandatory requirements, best practices, and guiding principles governing our operations, which must likewise be upheld by all suppliers, service providers, carriers, and business partners across our value chain.

Beyond establishing operational requirements, this document serves as a strategic alignment framework for fostering long-term business partnerships grounded in transparency, legal compliance, and the responsible management of social and environmental impacts.

2. Strategic Pillars & Normative Framework

Our business conduct and expectations of our supply chain are grounded in three inseparable dimensions: **Ethics, Performance, and Positive Impact.**

Each business partner is expected to ensure ongoing compliance with all applicable Brazilian and international laws and regulations, while maintaining alignment with the following globally recognized standards and frameworks:

- **UN Global Compact & Sustainable Development Goals (SDGs):** Strict adherence to the Ten Universal Principles covering Human Rights, Labour,

Environmental Protection, and Anti-Corruption, while actively contributing to the achievement of the Sustainable Development Goals.

- **Mandatory Legal Compliance:** Full compliance with the Brazilian Consolidation of Labour Laws (CLT), the Brazilian Anti-Corruption Law (Federal Law No. 12,846/2013), the General Data Protection Law (LGPD – Law No. 13,709/2018), applicable environmental regulations and requirements (CONAMA, IBAMA, and relevant state authorities), and Occupational Health and Safety Regulatory Standards (NRs).

- **International Management Standards:** Alignment with the guidelines and requirements of ISO 26000 (Social Responsibility), ISO 37001 (Anti-Bribery Management Systems), ISO 14001 (Environmental Management Systems), and ISO 45001 (Occupational Health and Safety Management Systems).

- **EcoVadis Assessment Framework:** Structured assessment of sustainability performance across its four key pillars: Environment, Labour & Human Rights, Ethics, and Sustainable Procurement.

3. Code of Conduct & Mandatory Operational Standards

All partners across the Look Chemicals supply chain are required to structure and conduct their operations in accordance with four pillars of corporate conduct.

3.1. Human Rights & Decent Work (Social Dimension)

- **Eradication of Abusive Labour Practices:** Zero tolerance for child labour (except for lawful apprenticeship programs beginning at age 14, as permitted under Brazilian law) and any form of forced labour, degrading working conditions, slavery-like practices, debt bondage, or involuntary retention of personal identification documents.

- **Decent Working Conditions & Living Wage:** Strict compliance with statutory working hours, rest periods, and breaks, ensuring fair remuneration and progressive engagement in the promotion of a Living Wage sufficient to cover the essential needs of workers and their families.

Non-Discrimination, Diversity & Equity: Equal employment opportunities and professional advancement must be ensured, with no discrimination based on gender, race, ethnicity, age, religion, disability, political beliefs, or sexual orientation.

- **Safe Working Environment & Occupational Health:** Commitment to safe and healthy working environments, including the mandatory provision of personal protective equipment (PPE) at no cost to workers, ergonomic risk management, psychosocial health considerations, and strict prevention of workplace harassment, whether moral or sexual.

- **Freedom of Association:** Respect for workers' rights to freely organize, join trade unions, and engage in collective bargaining, ensuring an environment free from intimidation, discrimination, or retaliation.

3.2. Environmental Stewardship & Ecological Performance (Environmental Dimension)

- **Waste Management & Circular Economy:** Implementation of solid waste and industrial effluent management plans, promoting reuse, recycling, and reverse logistics for packaging materials and inputs.

- **Decarbonization & Energy Efficiency:** Measurement, monitoring, and implementation of measures to mitigate Greenhouse Gas (GHG) emissions across Scopes 1, 2, and 3, alongside the responsible and efficient use of water and energy resources.

- **Traceability & Biodiversity Protection:** Assurance of legal sourcing and documented traceability of chemical inputs and raw materials, promoting deforestation- and conversion-free supply chains.

3.3. Corporate Integrity & Anti-Bribery (Ethical Dimension)

Zero Tolerance for Corruption: Strict prohibition against offering, promising, giving, soliciting, or accepting any form of bribe, kickback, facilitation payment, or improper advantage in dealings with public or private sector representatives.

- **Conflict of Interest Prevention:** Immediate obligation to disclose any business, financial, personal, or family relationship that may influence decision-making or compromise impartiality in transactions involving Look Chemicals.

- **Whistleblowing Channels & Non-Retaliation:** Maintenance and communication of independent, confidential, and accessible reporting channels for raising concerns and reporting misconduct, ensuring full protection against any form of retaliation toward individuals who report concerns in good faith.

- **Information Security & Data Protection (LGPD):** Strict protection of personal data, trade secrets, technical formulations, and strategic or confidential information accessed, processed, or exchanged in connection with the business relationship.

3.4. Supply Chain Responsibility (Value Chain Dimension)

- **Subsupplier Qualification & Due Diligence:** Extension of ethical, labour, and environmental conduct requirements to Tier 2 and lower-tier suppliers (Tier 2+), distributors, and outsourced business partners, ensuring consistent standards throughout the extended supply chain.

- **Hazardous Materials Transportation Safety:** Strict compliance with applicable technical standards and regulatory requirements for the storage, handling, and road and inland waterway transportation of hazardous chemical materials, including the maintenance and regular updating of Emergency Response Plans (ERPs).

4. Due Diligence, Monitoring & Audit Cycle

Look Chemicals maintains an ongoing approach to value chain risk management through a structured Human Rights and ESG Due Diligence (HRDD) process.

1. Supplier Qualification & Risk Assessment: Prior technical, financial, legal, and reputational assessment of third parties, including the completion of ESG Self-Assessment Questionnaires (SAQs).

2. Contractual Formalization: Mandatory inclusion of social, environmental, and ethical compliance clauses in 100% of commercial agreements.

3. Audits & On-Site Verification: Periodic assessments and audits, conducted either on-site or remotely, based on internationally recognized standards and frameworks (e.g., SMETA, Sedex, and ISO) for critical suppliers.

4. Corrective Action Plans (CAPs): Formal notification of identified non-conformities, requiring the development and implementation of corrective action plans with mutually agreed targets, responsibilities, and deadlines.

5. Disqualification Criteria & Sanctions: In cases involving serious legal violations, substantiated findings of child labour or forced labour, acts of corruption, or deliberate refusal to provide auditable evidence, Look Chemicals will implement appropriate protective measures, including immediate contract suspension and permanent supplier disqualification.

5. Formal Commitment to Compliance

The full observance of the provisions set forth in this **Synergy Handbook** is a mandatory condition for qualification and the continuation of business partnerships with Look Chemicals.

By entering into agreements, accepting purchase orders, or supplying products and services to Look Chemicals, the supplier formally represents and warrants that:

1. It has acknowledged, understood, and fully agreed to the principles, guidelines, and requirements set forth in this Handbook.

2. It conducts its business activities in strict compliance with all applicable laws and regulations, as well as recognized standards concerning Human Rights, Occupational Health and Safety, and Environmental Protection.

3. It undertakes to provide auditable evidence of compliance and actively cooperate with verification procedures and audits conducted by Look Chemicals.

6. Appendix — Good Practices Self-Assessment Checklist
(Supply Chain Verification Tool)

- **Ethics & Corporate Governance**

[ ] Maintains its own Code of Conduct or formally adheres to the Look Chemicals Code of Conduct.
[ ] Maintains documented internal policies and controls to prevent corruption and bribery.
[ ] Provides employee training on corporate integrity and maintains a secure Whistleblowing Channel.

- **Labour & Human Rights**

[ ] Ensures the complete elimination of child labour, forced labour, and slavery-like practices throughout its operations and supply chain.
[ ] Fully complies with the Brazilian Consolidation of Labour Laws (CLT), applicable collective bargaining agreements, and statutory working-hour limits.
[ ] Implements active policies on non-discrimination, equity, and harassment prevention.

- **Environment & Occupational Safety**

[ ] Maintains valid operating and environmental permits issued by the competent regulatory authorities.

[ ] Implements solid waste and industrial effluent management plans, as well as Greenhouse Gas (GHG) emissions monitoring and control measures.
[ ] Provides Personal Protective Equipment (PPE), conducts mandatory occupational health examinations, and ensures safe working conditions.

- **Supply Chain Management & Traceability**

[ ] Applies social, environmental, and Human Rights criteria when selecting and qualifying its own suppliers.
[ ] Maintains documented controls to ensure the traceability of purchased raw materials and inputs.

At Look Chemicals, global sustainability and human rights standards and frameworks go far beyond serving as mere guidelines; they form the backbone of our corporate strategy, governance, and decision-making. In a global chemical ecosystem characterized by significant complexity and an accelerated transition in industry paradigms, we uphold our ethical, social, environmental, and governance (ESG) commitments with technical rigor, transparency, and a strong sense of shared responsibility.
We anchor our operations in an unwavering commitment to consistency across our entire value chain — from raw material traceability and supplier qualification to distribution — recognizing that corporate credibility, market leadership, and external recognition are natural outcomes of the day-to-day consistency of our processes, controls, and performance.
We recognize that meaningful regenerative transformation requires alignment and collective commitment.

Therefore, we invite you, our valued business partner and supplier, to actively join us on this journey toward excellence, integrity, and shared value creation.

Sincerely,

Look Chemicals