



CODE OF CONDUCT 2026
Yokogawa South America

1. Objective

Since its founding, the Yokogawa Group has based its business practices on integrity, honesty, fair dealing, and full compliance with all applicable laws. Its employees worldwide live and uphold these commitments in their daily activities, making the organization's reputation its most important asset today.

Therefore, we have established Business Management Principles that indicate certain values to which we are committed worldwide.

We developed this Code of Conduct to specify the Company's Principles and contribute to their continuous application. It is essential that all employees become familiar with it upon joining Yokogawa and are informed of any updates, following its guidelines in all situations.

We believe in responsible and sustainable growth, and to that end, each employee must act in accordance with our values — Integrity, Respect, Responsibility — and with the expected behaviors. Our Code defines non-negotiable principles, and its structure was developed to provide a benchmark for application in all activities.

This document describes the expected standards of conduct for all YSA employees, third parties, and business partners, who must fully comply with its guidelines.

2. Description of activities

2.1 Responsibility and integrity

We are a company that operates with responsibility and integrity, conducting our business ethically and transparently, in compliance with applicable regulations and promoting appropriate conduct among our employees in all activities.

2.1.1 Respect for laws, human rights and cultural differences

We value the full compliance with and respect for national and international laws, regulations, standards, and guidelines, in accordance with ethical standards and norms related to human rights.

Any infringements and violations of these rights must be addressed immediately upon identification.

We do not tolerate any form of discrimination based on race, color, age, gender, sexual orientation, religion, nationality, disability, or any other individual characteristics or choices.

Our organizational culture is based on mutual respect, prohibiting any and all forms of harassment or abuse in the workplace. We ensure a work environment free from intimidation and undesirable conduct, dealing with any violation of these principles with absolute rigor.

2.2 Relationship with business partners

i. Fair business practices

No form of corruption and/or unfair business practices are tolerated; business must be conducted with integrity and transparency, strengthening ethical relationships with stakeholders. Illegal or unfair solicitations will be refused, and there will be no participation in any activity that compromises social order or encourages criminal practices.

Yokogawa prohibits its employees from offering or accepting gifts, favors, or benefits that exceed the limits established in internal policies, as well as the exchange of undue advantages with business partners, in violation of good market practices and ethical standards.

ii. Mutual trust, lasting partnerships, and transparency

We conduct our business relationships ethically and transparently, without any type of discrimination or imposition of abusive conditions in negotiations, promoting market confidence.

iii. Fair and Free Competition in the Market

We are committed to fair competition, strictly complying with antitrust laws in all markets where we operate, not participating in cartels, anti-competitive agreements, or any unfair business practices, and always adopting ethical and transparent conduct.

iv. Compliance with international transactions

We strictly comply with the rules for exporting controlled goods and services and the applicable tax laws in all countries where we operate, adapting to the norms and regulations of commercial security control, cooperating in the maintenance of international peace and security.

YSA adopts all necessary legal procedures to verify the final recipient of its goods or technologies, preventing their use in weapons of mass destruction.

3. Employee relations

i Labor standards and laws

We are rigorous in complying with labor laws and regulations, guaranteeing rights and prioritizing transparent communication to strengthen trust between employees and management.

ii Use and management of company assets

The assets are for exclusively corporate use only, and their personal use or use by third parties is prohibited. We maintain meticulous protection of confidential information, both before and after the termination of employment, in strict accordance with security protocols.

iii Prohibition of conflict of interests

Situations in which the personal interests of employees conflict with the company's business are not tolerated. Employees must refrain from obtaining any personal benefits or advantages for themselves or for third parties by virtue of their work.

iv Responsibility of senior management

We are fully committed to the Group's ethical and moral values, from the highest management level, to complying with the Code of Conduct and to adopting immediate corrective and disciplinary measures in case of violations of the rules of said code.

4. Relationship with society

i Relationship with public bodies

We maintain strictly professional relationships with public officials, refraining from offering or receiving any type of entertainment, gifts, or advantages that could be considered bribery. Interactions with governments and public bodies strictly adhere to applicable laws and regulations, including bidding processes and commercial transactions, without any conduct that could be interpreted as bribery of authorities or officials.

ii Proper provision and lawful use of information

We guarantee that all market and competitor information is obtained, processed, and used through legal means and in accordance with ethical standards.

iii Protection of intellectual property rights

We protect the intellectual property of third parties and business partners, just as we protect our own, ensuring that their rights are not violated.

iv Contribution to the environment

We promote our business through sustainable development using safe and socially responsible solutions, aligned with global needs.

5. Helpline and reporting channels

i Purpose of the reporting channel

To ensure that all complaints are properly received and handled with integrity, guaranteeing due confidentiality, as well as protecting the whistleblower from any form of retaliation.

Employees must report any practices or actions that may be considered illegal, inappropriate, or that violate the principles of this Code or other company policies.

Complaints can be made:

- 1) in a confidential manner, using the appropriate channels for this purpose;
- 2) through direct communication with their direct managers; or
- 3) to the members of the Compliance Committee.

Yokogawa prohibits any retaliation against employees for reports made in good faith, as this also protects the rights of the person involved.

TOGETHER



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