



RELATIONSHIP WITH PUBLIC  
AUTHORITIES NORM





Inzag Germany GmbH is part of the Andrade Gutierrez S.A. Group (“Andrade Gutierrez”).  
As such, it is covered by Brazilian anti-corruption law (Law 12.846 / 2013).

IINZAG adopts the principles of the Code of Ethics and Conduct of Andrade Gutierrez, as well as all the guidelines of its Compliance and Integrity Program.

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#1

## INTRODUCTION

A INZAG GERMANY GMBH, AND COMPANIES UNDER ITS DIRECT OR INDIRECT CONTROL (“INZAG”) IS COMMITTED TO MAINTAINING THE HIGHEST STANDARD OF ETHICS, AND STRICT COMPLIANCE WITH APPLICABLE LAWS IN THE MARKETS WHERE IT OPERATES.

AMONG THE ADOPTED GUIDELINES TO ENSURE COMPLIANCE WITH THIS COMMITMENT, THE ANDRADE GUTIERREZ CODE OF ETHICS AND CONDUCT (“CODE”) PROVIDES THAT:

*It is expressly forbidden for any Associate to offer, promise or authorize, directly or through third parties, any undue advantage of any nature, whether in cash or any goods or service of value, to government officials, political parties and their members or any candidates for public office in Germany, Brazil or abroad; as well as their family and/or relatives or equivalent individuals, with the intention of obtaining benefit personally or for the Company.*

This Government Relations Norm (“Norm”) has the purpose of supplementing the Code and establishing guidelines compatible with the principles of compliance, which must guide the ethical conduct of Associates in their relations with the government and with foreign Public Officials in the markets where the company operates.

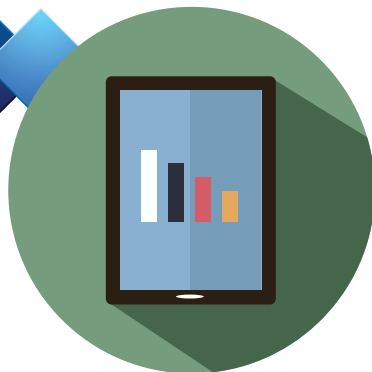
Strict compliance with this Norm will protect INZAG and its associates from criticisms, litigations or embarrassments that may result from real or alleged conflicts of interests or unethical practices.

Every associate must assume responsibility for the integrity of INZAG, by making any inquiries and by reporting any issues regarding any improper solicitations or attempts of extortion by Public Officials, as well as any suspicions with respect to violation of the principles contained in this Norm or in the Code promptly through his/her manager, the Hotline or the Ethics Committee.

## #2

## DEFINITIONS

FOR THE PURPOSES  
OF THIS NORM, THE  
FOLLOWING ARE TAKEN  
IN CONSIDERATION:



- (i) Public Official:
  - (a) any public servant, local or foreign, at any government or state level,
  - (b) any candidate for public office,
  - (c) political party leaders,
  - (d) persons in diplomatic posts and international organizations (such as Ex-Im Bank, OPIC and other international development institutions);
  - (e) employees of companies controlled directly or indirectly by any government or state level; and
  - (f) any representative of such persons, which may include their family and/or relatives;
- (ii) Associates: all employees of INZAG, including executive board members, directors, workers, interns and apprentices; and Associates: all employees of INZAG, including executive board members, directors, workers, interns and apprentices; and
- (iii) Partners: any business partner of INZAG and other Andrade Gutierrez companies, including customers, suppliers, consortium companies or any other third parties.

## #3

## SCOPE

THIS NORM APPLIES TO ALL ASSOCIATES, WHO MUST EXERCISE THEIR FUNCTION TO ENSURE THAT THIS NORM IS APPLIED BY PARTNERS ACTING BEFORE PUBLIC AUTHORITIES, ON BEHALF OR ON THE INTEREST OF THE COMPANY.



## #4

# RELATIONSHIP WITH PUBLIC AUTHORITIES NORM

INZAG PROHIBITS AND WILL NOT TOLERATE ANY ACTS OF CORRUPTION OR BRIBERY IN ITS RELATIONS WITH PUBLIC AUTHORITIES, INCLUDING THROUGH THIRD PARTIES. ACCORDING TO BRAZILIAN LAW, THE FOLLOWING CAN BE CLASSIFIED AS ACTS OF CORRUPTION OR BRIBERY OR CONTRARY TO PUBLIC INTEREST:

- (i) To promise, offer or give, directly or indirectly, undue advantage to public officials or third person related to them;
- (ii) To finance, reimburse, sponsor or support in any way unlawful acts against public interest;
- (iii) To use a third-party natural person or legal entity to conceal or disguise its real interests or the identity of the beneficiaries of the exercised acts;
- (iv) To frustrate, cheat, manipulate, prevent, disrupt or gain unfair advantage in relation to public tenders and contracts with the government, or to create a legal entity in a fraudulent or irregular manner so as to participate in such public tenders and contracts; and
- (v) To hamper investigations or supervisory activities of public agencies, entities or employees, or to intervene in their operation.

Some government relations offer greater compliance risks, given the prohibitions imposed by local and international laws. Such activities include:

- (i) Providing gratuities;
- (ii) Offerings of entertainment, hospitality, public/social image and accommodation;
- (iii) Participation in public tenders and government contracts;
- (iv) Political donations;
- (v) Sponsorship and philanthropic donations; and
- (vi) Third party mediated transactions.



INZAG is committed with the compliance of its business and with the prevention, monitoring and checking of any violation of the Code or of this Norm. The foregoing activity related guidelines are discussed with further detail in the sections below.

The following will be permitted, under any hypothesis, regardless of the value of the gratuity, entertainment, accommodation or hospitality:

- (i) Payments in cash or equivalent, for any reason;
- (ii) Offering of gratuities, entertainments or hospitality to families and/ or relatives of public officials, or related third parties;
- (iii) Offering of gratuities, entertainments or hospitality without any commercial reason, commemorative event or specific purpose of announcement over and beyond the permitted legal limits.

Contractual agreements with Public Officials and / or their families and/or relatives to exercise positions that require relations with public agencies from where such public official or his/her family and/or relative come from, must be previously approved by the Director of the applicable department and its rationale sent so that the Ethics Committee may be made aware. Associates who are second-degree relatives of Public Officials of agencies with whom they have relations, must inform immediately their manager, who must take the necessary measures to prevent potential conflicts of interest.





## #4.1 GRATUITIES

SOLELY SOUVENIRS OR GIFTS WITH NO COMMERCIAL VALUE MAY BE GRANTED OR DISTRIBUTED AS FORM OF COURTESY, ADVERTISING, REGULAR COMMUNICATIONS, FOR SPECIAL EVENTS OR COMMEMORATIVE DATES, DISTRIBUTED WITH NO SPECIFIED RECIPIENT, WHEREBY UNDER NO HYPOTHESIS GIFTS TO PUBLIC OFFICIALS COULD EXCEED EUR. 25 (TWENTY FIVE EUROS) OR THE EQUIVALENT IN FOREIGN CURRENCY. THESE SITUATIONS SHOULD ALWAYS BE REPORTED TO THE COMPLIANCE DEPARTMENT.

## #4.2 ENTERTAINMENT AND HOSPITALITY

ENTERTAINMENT AND HOSPITALITY MUST BE INTERPRETED AS ANY TYPE OF ADVANTAGE, INCLUDING SERVICES, FAVORS, DISCOUNTS, LOANS, AWARDS, IMPROVEMENT OR UPGRADE IN GOODS OR SERVICES, MEALS, TRANSPORTATION, TRIPS, LODGING, PARTIES, SHOWS, EVENTS, AMONG OTHERS.

Entertainment and hospitality of Public Officials are allowed in situations provided in contracts with public entities, as well as in conferences supported by INZAG. As example, concession contracts, public-private partnership contracts and project contracts can provide for INZAG to assume supervision costs by the public official and, as consequence, INZAG may have to pay for airline tickets, hotels and meals related to the supervising activities.

These cases must be reported to the Compliance Department and to the Ethics Committee. It should be ensured that the director of the competent state agency approves the cost assumption. Entertainment and hospitality for Public Officials for tourism purposes will not be allowed.

Entertainment and hospitality invitations can be used as occasion for discussion of matters of interest of INZAG and of the Public Official. With respect to business meals with the Public Official, they should be in accordance with the policies referring to meals of both parties; unnecessary expenses should be avoided, should be reasonable in value and in line with local customs. To avoid any risks, the approval of the director of the authority should be obtained.



## #4.3

# GOVERNMENT TENDERS AND CONTRACTS

GERMAN LAW CONSIDERS AS CORRUPTION A SERIES OF ILLICIT ACTS COMMITTED WITHIN THE SCOPE OF TENDER AND CONTRACTING PROCESSES WITH THE GOVERNMENT.

IN SOME CASES, PARTICIPATION OF THE PUBLIC OFFICIAL IS NOT EVEN REQUIRED, FOR THE ACT TO BE PUNISHABLE BY PUBLIC AUTHORITIES.



Therefore, the Associate should be aware that German or Brazilian law, or other applicable law, and INZAG prohibit any act for the purpose of:

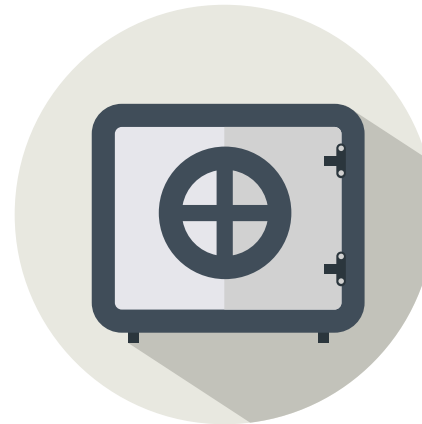
- (i) Frustrating or defrauding, through adjustment, agreement or any other business, the competitive nature of the public tender procedure;
- (ii) Hampering, disturbing or defrauding the execution of any act of public tender procedure;
- (iii) Withdrawing or attempting to withdraw a bidder, through fraud or offering of advantage of any kind;
- (iv) Defrauding public tender or contract resulting from it;
- (v) Creating, fraudulently or irregularly, a legal entity to participate in public tender and to sign a government contract;
- (vi) Obtaining advantage or undue benefit, fraudulently, from modifications or extensions of contracts signed with the government, without no authorization by law, during the convocative act of the public tender or in the respective contractual instruments; and
- (vii) Manipulating or defrauding the economic-financial balance of contracts signed with the government.

## #4.4

# POLITICAL DONATIONS

POLITICAL DONATIONS BY INZAG WILL BE LIMITED TO THE ELECTORAL CONTRIBUTIONS PERMITTED BY APPLICABLE GERMAN OR INTERNATIONAL LAW AND SHOULD BE DULY APPROVED INTERNALLY, ACCORDING APPLICABLE COMPETENCES.

INZAG will only make political donations through bank transfer. Associates may make donations out of their own resources, provided that the applicable legislation is observed and without any involvement from and no implication to INZAG.





## #4.5 SPONSORSHIPS AND PHILANTHROPIC DONATIONS

PROJECTS OF RENOWNED REPUTATION AND RESPECTABILITY, WHETHER EDUCATIONAL, SPORTS, CULTURAL OR PHILANTHROPIC, AS WELL AS SPONSORSHIPS OF ACTIVITIES WHOSE VALUES ARE COMPATIBLE WITH PRINCIPLES OF THE CODE, FORM PART OF THE COMMITMENT OF SOCIAL RESPONSIBILITY OF INZAG.

Associates responsible for sponsorships and philanthropic donations are prohibited from granting them to natural persons and must conduct all transfers of resources through bank transfers, appropriately registered in accounting and financially, under the terms of the Code.


In addition to the projects' technical requirements, the qualification process (due diligence) should require, at least, for candidates for sponsorships or donations to submit, declare or demonstrate in writing to INZAG:

- (i) Relevant experience in projects that demand sponsorship or donation;
- (ii) Identification and summarized curriculum vitae of executive directors or persons responsible for the application of resources; and
- (iii) A statement that the institution is not controlled, directly or indirectly, by any public official, that the project will not employ and will not transfer resources directly or indirectly to public officials, their family and/or relatives or other related third parties.


In case of inquiries on any of the qualification requirements set forth in this Norm or in approved procedures based on it, note that sponsorships and philanthropic donations may only be granted upon prior approval, in writing, from the Ethics Committee.



## #4.6 THIRD PARTY MEDIATED TRANSACTIONS



ASSOCIATES MUST EXERCISE THEIR FUNCTION TO ENSURE THAT PARTNERS COMPLY WITH THIS NORM BY ACTING AS INTERMEDIARIES (E.G., FORWARDERS, LAWYERS AND ENVIRONMENTAL CONSULTANTS) IN ACTS BEFORE THE GOVERNMENT, ON BEHALF OR ON THE INTEREST OF INZAG, ALWAYS IN ACCORDANCE WITH THE LOCAL LAW.



As provided in the Code, INZAG will only affiliate with Partners that:

- (i) adopt satisfactory practices of integrity and ethical conduct;
- (ii) comply with applicable law, in the development of its activities and achievement of their contractual commitments;
- (iii) maintain appropriate secrecy about confidential information that they may come to acquire due to the practiced activities for or together with INZAG. INZAG will not sign contractual commitments with partners declared and proven disreputable by the government.

To provide effectiveness to the selection, monitoring and supervision of Partners covered by this Norm, internal integrity processes and procedures must be prepared, adopted and reviewed periodically.

# #5

## PENALTIES

THE ASSOCIATE THAT COMMITS ANY VIOLATION OF THE NORM WILL BE SUBJECT TO SANCTION CORRESPONDING TO THE SEVERITY OF THE INFRACTION, INCLUDING WARNING, SUSPENSION AND DISMISSAL FOR JUST CAUSE, WITHOUT LOSS OF TOTAL REPAIR OF THE DAMAGES CAUSED AND COMMUNICATION OF THE ACT TO COMPETENT PUBLIC AUTHORITIES, ACCORDING TO THE CASE.

Crimes relative to fraud, committed against the government, including peddling of influence and corruption involving national or international government, bear penalty of arrest or imprisonment for at least 6 months and a fine, whose unlawful conduct are summarized in the foregoing first paragraph of item 4 and item 4.3. Under German law, the penalty of imprisonment for bribery in severe cases may be up to 10 (ten) years.

# #6

## FINAL PROVISIONS

POSSIBLE GAPS OR INQUIRIES IN RELATION TO THE NORM MUST BE CLARIFIED WITH THE MANAGERS THROUGH THE HOTLINE OR SOLVED THROUGH CONSULTATION WITH THE ETHICS COMMITTEE.



The documental, financial and accounting records related to the relations with the government must be maintained so that they can be checked and audited for a minimum period of 10 (ten) years.



## TERM OF COMMITMENT

I hereby declare that: (a) I have received, read and understood the **INZAG Standard of the Relationship with Public Authorities**; (b) I fully agree with the rules and guidelines it contains; and (c) I am committed to fully comply with them.

Name:

Consultant(  ) Collaborator(  ) Partner(  )

NO. COLLABORATOR: \_\_\_\_\_

TIN (for partners): \_\_\_\_\_

\_\_\_\_\_

Date: \_\_/\_\_/\_\_      Signature: \_\_\_\_\_











