

A grayscale photograph of two business partners shaking hands over a desk. The hands are the central focus, with one hand resting on top of the other. In the background, there are blurred papers and a laptop. In the foreground, a black leather folder or wallet is visible on the left side of the desk.

# **BUSINESS PARTNERS RELATIONSHIP STANDARD**

# SUMMARY

---

1. INTRODUCTION
2. COMPLIANCE WITH THE LAWS AND THE APPLICATION OF THIS STANDARD
3. COMPLIANCE WITH THE GUIDELINES AND AGREEMENTS
4. HUMAN RIGHTS AND WORK ENVIRONMENT
5. ENVIRONMENT
6. SOCIAL RESPONSABILITY
7. FOCUS ON CLIENTS
8. HEALTH AND SAFETY AT WORK
9. MARKET AND PRESS COMMUNICATION
10. SOCIAL MEDIA
11. ACCOUNTING AND FINANCIAL RECORDS
12. CONFLICT OF INTERESTS
13. CONFIDENTIALITY OF PRIVILEGED INFORMATION
14. PROTECTION AND PROCESSING OF PERSONAL DATA
15. RELATIONSHIP WITH PUBLIC AUTHORITIES
16. OBSERVANCE OF ANTITRUST LAWS
17. NON-COMPLIANCE WITH THE BUSINESS PARTNERS RELATIONSHIP STANDARD
18. COMMUNICATION CHANNELS
19. TERM OF COMMITMENT

# 1. INTRODUCTION

---

INZAG believes that preserving and fostering ethical principles in the markets where it operates is crucial to provide greater solidity to the bases of its growth and ensure its perpetuity. INZAG's reputation is one of the company's most valuable assets, which has been built on the application of our principles and values, all present in our culture.

Thus, our Business Partners ("partners") should guide their conduct in compliance with the provisions of this standard, while preserving our corporate identity and ensuring the full application of the guidelines contained herein.

## 2. COMPLIANCE WITH THE LAWS AND THE APPLICATION OF THIS STANDARD

**INZAG is committed to maintaining the highest standard of ethical conduct, with strict compliance with the standards of each market in which it operates**

It is crucial that all partners know this standard, make a commitment to complying with it, and observe the practices contained therein, thereby preventing the occurrence of legal, ethical or conduct violations that may compromise the integrity and reputation of INZAG.

INZAG shall only forge relationships with Partners that:

- Adopt practices of ethical integrity and conduct;
- Comply with the applicable legislation in the development of their activities and fulfil their contractual commitments; and
- Maintain appropriate secrecy regarding confidential information they may acquire in the activities performed for or in conjunction with INZAG.

This standard applies to all of INZAG's business partners.

### THE PARTNER MUST:



- Commit to complying with the guidelines of this standard;
- Comply with the legislation applicable to its business;
- Comply with the agreement established with INZAG;
- Comply with the standards and other regulations applicable to their activities.

### 3. COMPLIANCE WITH GUIDELINES AND AGREEMENTS

**INZAG has different guidelines set out in its policies, standards and procedures, that should be known and followed, where applicable, by partners when conducting their activities.**

Additionally, the obligations undertaken in the agreement should be fully complied with, with the commitment to deliver the agreed results.

Possible specific rules and guidelines may apply, depending on the nature of the contract and business requirements.

INZAG's Compliance Guidelines are based on the international standard ISO 37.001: 2016 (Anti-Bribery Management System) and extended to business partners through our processes.



#### THE PARTNERS MUST:



- Know and comply with the applicable guidelines established in INZAG's policies, standards, and procedures, in addition to the obligations undertaken in the agreement.

## 4. HUMAN RIGHTS AND WORK ENVIRONMENT

**INZAG'S relationship with its partners should be based on the principles of mutual trust, respect and dignity.**

INZAG does not tolerate any form of breach of human rights in the relationship between its employees and partners - whether in the form of prejudice, discrimination or harassment, or based on race, colour, religion, political affiliation, nationality, gender, orientation, age, physical condition, or any other characteristic. INZAG also does not allow its partners to conduct campaigns or actions related to political or religious issues within INZAG's work environment.

Hostility, embarrassment, threats or intrusions on people's private lives, as well as inappropriate insinuations, of any nature, shall not be tolerated.

At INZAG, the work environment shall be maintained in compliance with rules and good practices, in accordance with the applicable regulations, and with reference to the guidelines of the World Labour Organisation.

### THE PARTNERS MUST:



- Respect everyone;
- Be honest in their relationships;
- Cultivate friendly relationships.

### THE PARTNERS MUST NOT:



- Promote campaigns or actions of political or religious nature in the work environment;
- Participate in offensive or improper jokes or use curse words;
- Embarrass, threaten or intrude in the co-workers' private lives.

## 5. ENVIRONMENT

**INZAG ensures the responsible use of natural resources and encourages its business partners to seek sustainable solutions for their activities, with the least possible impact on the environment.**

All partners must act responsibly, identifying and preventing environmental risks in the course of their activities, promptly informing the applicable areas within their respective organisations, and the public authorities of any accident that may cause damages to the environment.

### THE PARTNER MUST:



- Know and respect the legal demands related to the environment;
- Communicate any incident or environmental accident related to their contract with INZAG



## 6. SOCIAL RESPONSIBILITY

**INZAG is committed to supporting social responsibility and promoting sustainable development actions, with respect for human rights, and not tolerating the use of child or forced labour at any level of its organisation or supply chain.**

Projects of renowned reputation and respectability, whether of educational, sports-related, cultural or philanthropic nature, as well as sponsorship of activities which values are compatible with the principles contained herein, form part of INZAG's commitment to social responsibility, and the same commitment is expected from its Partners.



### THE PARTNER MUST:



- Support social responsibility initiatives;
- Respect human rights.

### THE PARTNER MUST NOT:



- Disrespect any one, be it a co-worker or the communities with whom they interact;
- Use or allow child/forced labour in the workplace.



## 7. FOCUS ON CLIENTS

**The commitment to deliver good results to the client is a fundamental part of INZAG's culture.**

partners must prioritise ethical and efficient conduct, transmitting clear and useful information, within the agreed or expected time frame, while clearly highlighting the risk factors inherent to the project and outlining an adequate strategy of action - always based on the principles and standards of conduct set forth in this norm.



### THE PARTNER MUST:



- Present solutions aligned with client needs;
- Engage ethically and transparently with the client.

### THE PARTNER MUST NOT:



- Act in bad-faith;
- Lie in negotiations and in customer relations.

## 8. HEALTH AND SAFETY AT WORK

**In the relationship with its business partners, INZAG prioritises human rights, the environment, and health and safety in the workplace.**

To this end, it has processes aimed at complying with legislation and best work practices. The same level of compliance is expected from its partners.

The actions implemented provide safe premises that ensure the well-being of employees, considering the risks involved in our business.

Partners must be committed to supporting and implementing health and safety measures at work, in order to guarantee the fulfilment of INZAG's objectives.



### THE PARTNER MUST:



- Ensure a healthy and safe work environment, preventing injuries and illnesses, for all employees;
- Ensuring compliance with legal, regulatory and other applicable requirements, as well as normative references on health and safety at work;
- Consider the hazards and risks of their activity.

## 9. MARKET AND PRESS COMMUNICATION

**For any form of communication with the external public, in which strategic or business plans, results, confidential information, the name and image of INZAG are exposed, business partners must obtain consent.**

Similarly, Likewise, the partner may not make any statement, whether written or verbal, online or in the media, on behalf of INZAG, without prior authorisation.

### THE PARTNER MUST:



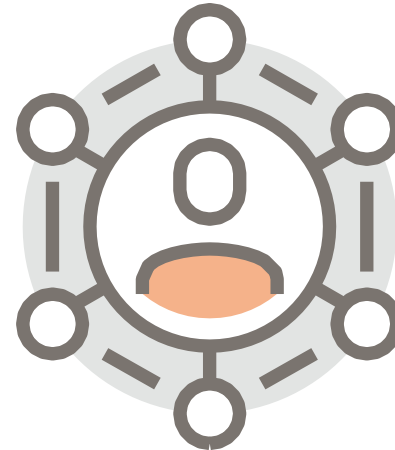
- Request authorisation when conducting any form of communication for the external public, on behalf of INZAG.



## 10. SOCIAL MEDIA

**INZAG recognises the role that social media currently plays in communication and society itself.**

Partners must protect confidential information and be sensible when engaging in social media.



### THE PARTNER MUST:



- Use their social networks to publish photos, videos or comments about their work with INZAG, in a positive way, upon authorisation.

### THE PARTNER MUST NOT:



- Post or share self-created content about INZAG, on INZAG's official channels or its own social network;
- Disclose on social media, confidential information, including financial and/or legal matters, prices, proposals, and other sensitive matters relating to their relationship with INZAG;
- Speak on behalf of INZAG in any media outlet, including social media, without prior authorisation.

## 11. ACCOUNTING AND FINANCIAL RECORDS

**Partners shall maintain, at all times, accounting, financial records and bookkeeping systems, in a transparent, automated, up-to-date and accurate manner, strictly complying with the applicable legislation and regulatory standards.**

No operation, either economic, financial or patrimonial in nature, may be conducted outside of the accounting or tax records.

### THE PARTNER MUST:



- Ensure that accounting and financial records are accurate;
- Maintain accounting, financial records, and its controls in accordance with the applicable legislation.



## 12. CONFLICT OF INTERESTS

**There is a conflict of interests when a person, including partners, uses a job, role or position to obtain an undue advantage, directly or indirectly, in conflict with the interests of the parties involved.**

For INZAG, the mere appearance of a conflict of interests can cause as much damage to its reputation and business, as an actual situation.

Partners are prohibited from: carrying out any practices of bribery; receiving/granting undue payments or advantages, including, but not limited to, financial advantages, gifts, meals, accommodation and entertainment, in breach of current legislation.

Partners must care for INZAG's tangible and intellectual property, by using the company's equipment and means of communication for professional purposes, only; and avoiding waste and diversion of resources, or using such assets or services for personal/incompatible purposes.

### THE PARTNER MUST:



- Inform the Compliance department of any relatives or close associations with public officers, Political Exposed Persons – PEP and/or INZAG employees.

## 13. CONFIDENTIALITY OF PRIVILEGED INFORMATION

**Much information is confidential in nature, and as such, cannot be disclosed, either due to the applicable legislation or the commitments undertaken.**

All information and data circulating must be protected and kept confidential, between INZAG and its business partners. All rights over know-how, intellectual property and the duty of confidentiality must continue to be respected, even after business partners have ceased their relationship with INZAG.

All business partners that have access to privileged information are obliged to keep such data confidential.

Privileged information is considered to be any information that may significantly have an influence, such as: (i) information subject to confidentiality by virtue of a contractual obligation; or (ii) any strategic information, including that which may affect INZAG's competitiveness in a bidding processes.

Only formally authorised business partners may come forward publicly to disclose de information, as long as observing the duties of confidentiality, whenever applicable.

### THE PARTNER MUST:



- Disclose, when authorised, only transparent and true information;
- Maintain secrecy of confidential information, in compliance with applicable laws and all commitments undertaken.

### THE PARTNER MUST NOT:



- Share confidential information of INZAG or other partners;
- Talk about confidential matters in public places;
- Use INZAG's information and content for private or third-party matters, without due authorisation.

## 14. PROTECTION AND PROCESSING OF PERSONAL DATA

**INZAG, as data controller, collects personal data (relating to its employees and partners) that is strictly necessary and required by law, and within the scope of the respective contractual and commercial relationships. The processing of personal data is carried out in a lawful, transparent and fair manner and for specific purposes, ensuring the protection of data subjects' privacy.**

INZAG ensures the rights of the data subjects, such as the rights of access, rectification, to be forgotten, restrict processing, data portability, object to processing and also the right to submit complaints to the Regulatory Authority (Federal Commissioner for Data Protection and Freedom of Information – BFDI).

Access to the registers of personal data is limited to employees who have adequate authorisation and need such data to perform their tasks. The registers are kept for the time strictly necessary to fulfil the purposes for which the data were collected, thus respecting the applicable legal and regulatory obligations in force.

INZAG expects all partners, that may carry out any kind of processing, to comply with all the procedures related to the data protection policy implemented and in force at INZAG, as well as all applicable laws and regulations.



## 15. RELATIONSHIP WITH PUBLIC AUTHORITIES

**It is expressly prohibited, for any partner, to offer, promise, authorise, accept or give, directly or through third parties, any undue advantage of any nature (whether in the form of cash, goods or services of value) to public agents, political parties and their members, or any such candidates, representatives and family members, or any such persons, with the purpose of obtaining a personal benefit or a benefit for INZAG - this kind of behaviour shall be considered as bribery.**

Candidates for public offices; people in diplomatic positions and in international organisations; employees of companies, directly or indirectly, controlled by public entities, whether national or foreign; and private companies to which the provision of public services has been delegated to, shall be considered public authorities.

### THE PARTNER MUST:



- Safeguard INZAG from any connection with political parties;
- Consult INZAG's Compliance department regarding any questions on relationship with Public Agents, as a result of its contract.

## THE PARTNER MUST NOT:



- Engage in bribery, i.e., to offer, promise, authorise or give undue advantages to Public Agents or anyone related;
- Offer or accept hospitality and entertainment for touristic purposes, to/from Public Agents;
- Contribute with any resources towards acts that may be considered harmful to the, direct/indirect, national/foreign, public administration;
- Use intermediaries to hide or conceal harmful acts to the direct/indirect public administration, either national or foreign;
- In any way, defraud manipulate or unlawfully interfere with public procurement and tenders.
- Interfere or hinder inspections or investigations by public bodies.



At INZAG, political donations are prohibited. Business partners may donate their own resources, provided the applicable laws are complied with, and INZAG is not involved in any way.

that may limit or restrict free competition in the market, in any way.

Any practices that may constitute unfair competition are also prohibited.

## 16. OBSERVANCE OF ANTITRUST LAWS

**Business partners must always act independently from their competitors, whether in private initiatives or in negotiations involving the, direct or indirect, public administration.**

Partners must comply with antitrust rules. Any acts aimed at limiting, distorting, or otherwise harming free competition, arbitrarily increasing profits, or abusing a dominant position, are prohibited.

In their relationship with competitors, business partners must be aware of antitrust standards, being strictly prohibited from entering any agreements and/or exchanging confidential and commercially sensitive information (for example, price, costs, margins, commercial or investment plans) with competitors; as well as any understandings and/or agreements between competitors, be it explicit or tacit, that may influence or lead to, directly or indirectly, price fixing, readjustments, discounts, production quotas and/or conditions of sale, division of markets or customers, among other measures

### THE PARTNER MUST:



- Negotiate in good faith, observing the current legislation and INZAG's guidelines;
- Refuse to receive confidential information about INZAG's competitors.

### THE PARTNER MUST NOT:

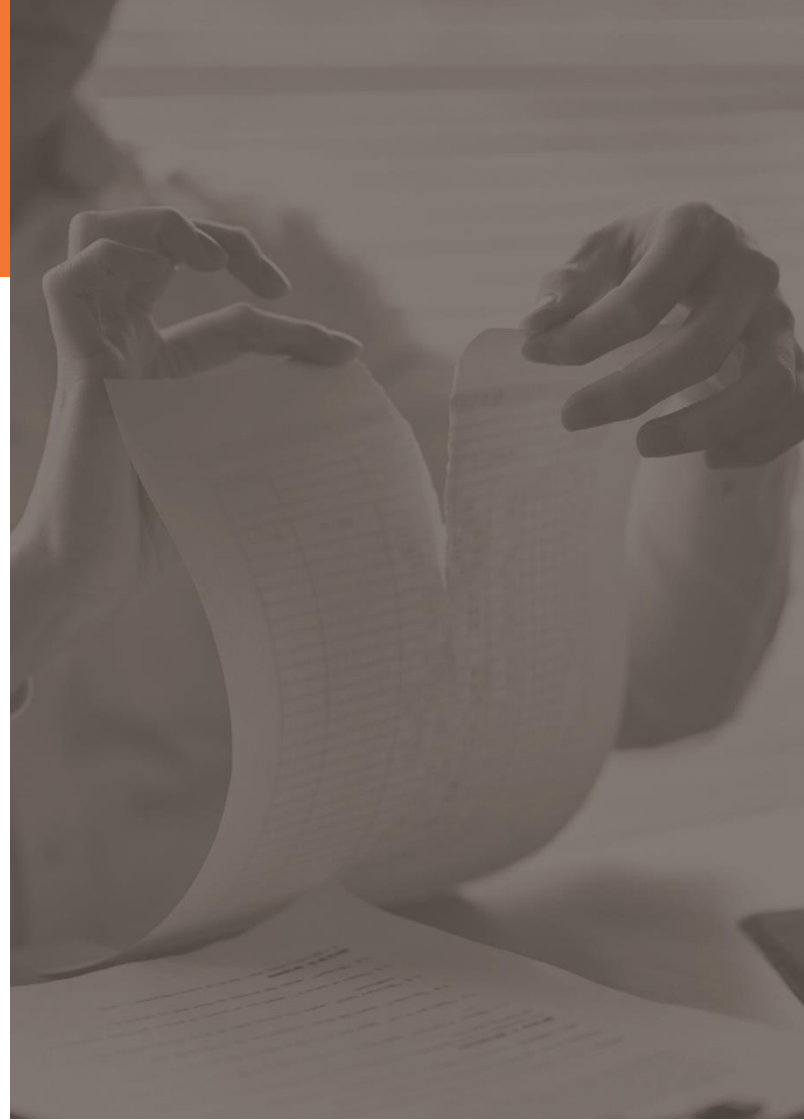


- Agree, manipulate or in any way adjust with competitors: prices, division of parts or segments of a market;
- Harm or defraud, through adjustment, agreement or any other means, the competitive nature of the public or private competitive procedure;
- Prevent, disturb or defraud any part of the competitive procedure.

## 17. NON-COMPLIANCE WITH THE BUSINESS PARTNERS RELATIONSHIP STANDARD

**Non-compliance with the principles and guidelines expressed in this standard may result in the termination of current contracts. The fulfilment of this standard is a fundamental condition for the maintenance and continuity of a business partnership with INZAG**

INZAG reserves the right to immediately terminate all agreements with the Business Partners that breach applicable laws or any requirements in this standard. Identified breaches will be communicated to the competent public authorities, when appropriate.



## 18.COMMUNICATION CHANNELS

**Business Partners may use the Whistleblower channel, available on INZAG's website, to report actual and potential breaches to this standard.**

INZAG ensures confidentiality, non-retaliation and the option of anonymity, to the whistleblower that reports in good faith and on serious grounds.

### THE PARTNER MUST:



- Report whenever it suspects or witnesses a breach of the standard.

### THE PARTNER MUST NOT:



- Report incorrect or false information on INZAG's communication channels.

### REPORTING CHANNEL:

[whistleblowersoftware.com/secure/INZAGGermanyGmbH](https://whistleblowersoftware.com/secure/INZAGGermanyGmbH)

## 19. TERM OF COMMITMENT

**I hereby declare that: (a) I have received, read and understood INZAG's Business Partners Relationship Standard; (b) I fully agree with the rules and guidelines contained therein; and (c) I undertake to fully comply therewith.**

---

Company Name:

---

Company No.:

---

Name of Company Representative

---

Role:

---

Signature:

---

Date:

---

INZAG

