

## COMPLIANCE POLICY

The main objective of INZAG Germany GmbH (INZAG) is to contribute to the economic and social development of African countries by developing projects in the fields of infrastructure, energy, mining and industrial facilities.

The commitment to ethics and integrity forms the foundations of INZAG's business conduct, guiding our actions in all negotiations, partnerships and contracts. These are the bases that define the mechanisms implemented through an Anti-Corruption Management System and respective Compliance Program specific to INZAG's activity and whose main focus is the prevention of corruption.

The Corporate Governance structure model relies on a culture of Compliance and Integrity Management, comprising a Board of Directors, an Ethics Committee, Management of Corporate Areas and Operations.

It is worth noting that the Compliance department reports directly to INZAG's Ethics Committee and Board of Directors, thus ensuring its autonomy and independence.

In all the markets in which it operates, INZAG considers the following to be essential for the development of its business:

- The strict observance of ethical principles, prohibiting bribery and corruption, including facilitation payments, money laundering and terrorism financing;
- Risk management of bribery and corruption, including facilitation payments, money laundering and terrorism financing;
- Compliance with legal requirements, including anti-bribery and corruption laws, as well as requirements of normative references on Anti-Bribery Management;
- Continuous improvement in the management and performance of its processes and products;
- Guaranteeing dignified treatment of employees, based on respect and dignity, by not tolerating any form of infringement on human rights; and having both the guidelines of the World Labour Organization and the Universal Declaration of Human Rights, as a benchmark;
- Ensuring appropriate treatment for legal, ethical or conduct breaches;
- Cultivating a positive reputation in terms of compliance and integrity, both in the market and in society in general;
- Always maintaining a Compliance and Integrity culture, at every level.

Ethic underlies the way the company operates and relates to stakeholders, therefore, INZAG's Code of Ethics and Conduct is applicable to all employees and partners.

The pillars of the Compliance Management System are, in particular, the commitment of Top Management, and Compliance initiatives, including training and awareness-raising, to strengthen the culture.

INZAG is committed to operating in compliance and detecting any breaches of internal guidelines, as such, the company provides a "Whistleblower Channel", to both the internal and external public. The channel, available on INZAG's website, guarantees the confidentiality and anonymity of the Whistleblower and allows the receipt of reports on misconduct, corruption, bribery, fraud, money laundering, terrorism financing, or breaches of the Code of Ethics and Conduct.

All incidents are investigated by the Compliance Department and monitored by the Ethics Committee, in an independent and impartial manner. In the event of an actual breach, penalties/disciplinary measures will be applied.

All whistleblowers, acting in good faith and on serious grounds, are guaranteed protection against any form of retaliation. We believe it to be our duty, as citizens, to align with principles that strengthen transparency and ethics and contribute towards an increasingly fair society. This commitment is strengthened daily, so that all those involved in INZAG's operations may jointly observe the same principles.