



# Suppliers code of conduct

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## 1. INTRODUCTION

Acelen maintains the highest ethical standards in its business activities and expects the same from its Suppliers. Acting ethically requires, but is not limited to, complying with all applicable laws and regulations, conducting business with respect for basic Human Rights principles and decency when interacting with colleagues and external parties.

Thus, Acelen's Code of Conduct for Suppliers establishes the principles, standards, and behaviors expected of all Suppliers that interact with Acelen or any companies controlled by it. The purpose of this Code is to make it clear that we not only follow the laws but act ethically, transparently, with respect for the environment and Human Rights, following the highest standards of integrity based on the mission, vision, and values of Acelen, as well as the ESG (Environmental, Social and Governance) strategy.

All partner companies contracted by Acelen are responsible for acting with ethics and integrity. Therefore, it is important that all Suppliers understand and adhere to this Code.

Failure to comply with the standards of this Code of Conduct for Suppliers may reflect adversely on the relationship with Acelen and will be considered in future business determinations.

Upon receiving this Code of Conduct, our Suppliers are aware that they must conduct their activities in accordance with the guidelines established in this document. Thus, Acelen has the support of all partner companies.

All our Suppliers must be aware of and disseminate this Code of Conduct for Suppliers, at the time of their qualification, contracting, or otherwise as requested by Acelen, by signing a Term of Commitment.

## 2. PURPOSE

Our purpose is to conduct commercial relations with Suppliers with equity, in a clear, ethical, and safe way, promoting a network where everyone evolves together, choosing and maintaining commercial relationships with reliable and committed business partners, who offer good commercial conditions associated with quality, excellence of the product, material, or contracted service, which are essential in our production and administrative processes. So, we expect our Suppliers to make every effort to conduct our business in accordance with the principles established in this Code.

## 3. SCOPE

This Code of Conduct is applicable to all our Suppliers, and therefore, we expect all of them to act in accordance with the requirements set forth herein and report deviations that they witness or suspect. Acting with integrity must be the rule, and failure to comply with the practices established herein, in any hierarchical position, results in the application of administrative measures provided for in Item 10. DISCIPLINARY MEASURES AND CONSEQUENCES.

## 4. REFERENCES USED

- Code of Ethics and Conduct Acelen
- DOA: "Delegation of Authority"
- HSE Policy
- Consequence Policy
- Antitrust Policy
- Third-Party Policy
- Conflict of Interest Policy
- Corruption Prevention Policy
- SIGA Manual – 16 Guidelines

## 5. DEFINITIONS

- **Government/Public Authorities:** Every agency, department, or entity of the direct, indirect or foundational administration of any of the Federal, State, or Municipal levels, or of an entity whose creation or funding the treasury has contributed or contributes for the revenue; agencies, state entities or diplomatic regiftations of a foreign country, as well as legal entities controlled, directly or indirectly, by the public authorities of a foreign country or public international organizations, including sovereign wealth funds.
- **Private Official:** All independent third-parties, individuals or legal entities, who, by means of a contract or any type of agreement, participate in or allow, even if indirectly, the development of Acelen's corporate purpose, including third-parties, customers, and related parties.
- **Public Official:** It covers both the National Private Officer and the Foreign Private Officer.
- **National Private Official:** The one who exercises, even if temporarily or without compensation, by election, appointment, designation, contracting, or any other form or bond, a mandate, position (including commission position), employment, or role (even if advisory) in the direct, indirect, or foundational administration of any of the Federal, State, or Municipal levels, or of an entity whose creation or funding the treasury has contributed or contributed for the revenue. And, also, candidates for public office in all instances (Federal, State, or Municipal and in the Executive, Legislative, or Judiciary Powers).

- **Foreign Private Official:** The one who exercises, even if temporarily or without compensation, a position, job, or public function in agencies, state entities, or diplomatic representations of a foreign country, as well as in entities controlled, directly or indirectly, by the Public Authorities of the country abroad or in public international organizations.
- **Giveway(s):** Items with no commercial value that are distributed as a courtesy, publicity, or on occasions of special events or commemorative dates. For example: stationery, diary, pen, books, notebooks, mugs, caps, bags, and backpacks and other items usually distributed for such purposes, as long as they are company-branded.
- **Employee(s):** Personnel belonging to Acelen's workforce.
- **Competitor:** Any company operating in the same field of activity as Acelen.
- **Conflict of Interests:** Any situation in which one's own private interests or those of close relationships, in any real or apparent way, interfere or appear to interfere with Acelen's interests. It is the event or circumstance in which an Employee who has any type of business or potential transaction with Acelen is involved in a decision-making process and has the power to influence or direct the outcome of this process, ensuring gain and/or benefit for itself or a family member, friend, or other person, to the detriment of Acelen.
- **Personal Data:** Information relating to an identified or identifiable individual, in accordance with the General Data Protection Law (LGPD).
- **Human Rights:** All fundamental, social, economic, civil, labor, political, and cultural rights, including the rights of any person, group of people, or diffuse rights directly or indirectly related to the activity of Acelen, its Employees, and Suppliers, according to parameters and national and international standards.
- **Donation:** Transfers of goods or values made with the sole purpose of supporting causes, with no consideration, that is, nothing is given in exchange by the recipient who received the Donation.
- **Political Donation:** Donation to a candidate, political party, or coalition, under the Electoral Legislation.
- **Worker(s):** Employee belonging to the Supplier's workforce.
- **Supplier(s):** These are companies that provide information, inputs, raw goods, goods, equipment, services, among others, with the purpose of providing the item(s) or resource(s) necessary for a given purpose.
- **Laborer:** Who works permanently in a public or private establishment, being subordinate to the company it works for.
- **Hospitality(ies):** Accommodation, meal, travel, and transportation costs.
- **Private Social Investment ("ISP"):** Voluntary transfer of private resources in a planned, monitored, and systematic way for social, environmental, cultural, and scientific projects of public interest.
- **Anticorruption Legislation:** It includes Law No. 12.846/2012 (Business Anti-Corruption Law); Decree No. 11.129/2022, Law No. 14.230/2021 (Administrative Improbity Law); Law No. 14.133/2021 (Law of Bids and Administrative Contracts); Law No. 9.613/1998 (Money

Laundering Law); Law No. 12.813/2013 (Conflict of Interests Law); Foreign Corrupt Practices Act – FCPA (American Anti-Corruption Law) and United Kingdom Bribery Act – UKBA (UK Anti-Corruption Law).

- **Goods:** These are tangible goods, which have a body, form, matter, and can be assets and consumer goods.
- **Facilitation Payment:** Those made to Public Officers with the purpose of accelerating or ensuring a routine, non-discretionary governmental act, such as, for example, payments to accelerate the issuance of licenses.
- **Sponsorship(s):** Any transfer of values, goods, and/or services by Acelen, with or without the use of resources arising from tax incentives, to legal entities to carry out projects or events for commercial, technical, promotional, or institutional purpose. Sponsorships must provide clear and specific counterparties, such as publicity, participation in events, image or brand exposure and/or institutional relationships.
- **Gifts:** items with commercial value, perishable (e.g., wines, chocolate etc.) or not (e.g., electronic device, tie, tickets for shows, carnival, soccer games, etc.).
- **SIGA:** Acelen's Integrated Management System.
- **SLA (Service Level Agreement):** It defines the service time (service level agreement) from receipt of the approved purchase requisition to the issuance of the order and signature of the contract, when applicable.
- **Services:** It is any act or performance, essentially intangible, that one party can offer to another. The execution of a service may or may not be linked to a specific product.
- **Third-party(ies):** Any individual or legal entity who acts on behalf of, in the interest of, or for the benefit of Acelen, who provides services, as well as commercial partners or companies directly related to obtaining, maintaining, or conducting Acelen business, including but not limited to any distributors, agents, brokers, forwarders, intermediaries, supply chain partners, consultants, dealers, resellers, joint venture partners, contractors, and other professional service providers, as well as third-party laborers, direct or indirect.
- **Holder(s):** An individual whose Personal Data is the subject-matter of the processing.
- **Processing:** Any operation carried out with personal data, such as those that refer to the collection, production, receipt, classification, use, access, reproduction, transmission, distribution, processing, filing, storage, elimination, information evaluation or control, modification, communication, transfer, diffusion, or extraction.
- **Undue Advantage:** Any benefit, for its own benefit or that of a nominated Supplier, with or without financial value, which is not due as a result of a legal, contractual obligation or as a result of exercising a position, job, or role (it may be materialized through money, favor, employment, etc.).

## 6. INTEGRITY, RESPECT, AND ETHICS

### 6.1. Integrity

In Acelen's view, Integrity is not just following the law. The laws indicate what can be done or

not, whereas acting with integrity determines what to do or not, according to the expected conduct standards, although not mandatory under the applicable law.

Acelen has zero tolerance for any form of bribery or corruption. Suppliers are expected to comply with the applicable Anti-Corruption Legislation and behave ethically in all dealings for or on behalf of Acelen.

Everyone's role is to act with integrity in their daily activities and decisions. Employees and Workers in leadership positions have a duty to implement and encourage a culture of integrity at Acelen with companies providing services at Acelen's facilities. It is more than talking about the matter: it is important to act and lead by example every day.

Each Supplier is responsible for its actions and decisions. Regardless of the position held, we are responsible for the creation and promotion of a transparent, respectful, and safe environment, respecting people, Acelen's operations, the environment, and the community in general.

## **6.2. Conflict of Interests**

A Conflict of Interest is characterized when the personal benefit conflicts with Acelen's interests. Each of our Suppliers must act with honesty to avoid situations that could even seem to be a conflict – which may affect the confidence of others and jeopardize our reputation. Potential conflict situations, even if only suspicious, must be reported to the Compliance area through the Ethics channel.

### **Therefore:**

- Know how to recognize a conflict of interests situation;
- Do not get involved in activities that conflict with those carried out at Acelen or for Acelen;
- Immediately and formally report a Conflict of Interest situation;
- Declare yourself recused, if you realize a situation of real or potential conflict of interests.

## **6.3. Financial and accounting controls**

We implemented an accounting system that fully and accurately reflects the transactions performed, based on principles and practices in compliance with the applicable accounting rules.

All our Employees and Suppliers must ensure that the agreements, invoices, reports, and other documents relating to revenues and expenses reflect reality.

Maintaining proper books and records is a legal obligation of Acelen and its employees.

## **6.4. Contracting and selecting suppliers**

Suppliers, including intermediary agents, consultants, or service providers, must be contracted with impartiality, always based on technical qualifications and best prices in connection with Acelen's needs, respecting the Human Rights. No Employee or Worker may influence the contracting of Suppliers for their own benefit or that of the Supplier.

Before contracting any supplier, the need for a background check must be assessed, in accordance with the rules established in the Third-Party Policy.

We expect that our Suppliers comply with applicable legislation in force and act in accordance with Acelen's values and standards of ethics and integrity. Suppliers must comply with the provisions set forth in this Code, as well as ensure that their own intermediary agents, consultants, suppliers, or service providers comply with the provisions contained in this Code.

### **6.5. Interactions with public and private officers**

We do not accept any practice of corruption, including our interactions with Public and Private Officers, and any individuals and legal entities that are related to us.

The employees must not promise, offer, provide, or receive any type of undue advantage in connection with our activities, involving both public bodies and private entities. In addition, no payment must be performed, although permitted or accepted according to the culture of any place or jurisdiction. Official fees paid directly to the Government, such as, for example, those collected from the Federal Police for passport issuance or payment slips for the granting of licenses are not considered facilitation payments.

Our conduct must be supported by transparency and integrity; therefore, we do not accept any type of fraudulent practices.

We prevent and fight against any practice of fraud, corruption, and money laundering, in which case the Employees and Suppliers are expressly prohibited from being involved in acts or omissions that would characterize money laundering crime. Accordingly, we will not conduct activities with shell companies or private entities that conduct any questionable commercial activities.

#### **Therefore:**

- If any company and/or individual requests an undue advantage, the company and/or individual involved must immediately cease the interaction and report the fact to the Compliance area through the Ethics Channel;
- It is prohibited to offer gifts so that laborers from public or private companies grant Acelen atypical contractual conditions or, even, to receive gifts so that Employees or Suppliers favor Private Officials in a contracting carried out by Acelen;
- Payments to individuals or entities resident in tax havens or deposits in bank accounts opened in banks located in tax havens are prohibited;
- No contracted company may use Acelen's name to receive any unlawful or illegal

### **6.6. Use of Acelen's resources**

The Suppliers must use Acelen's resources for purposes directly related to Acelen's activities and businesses, according to the good industry practices, and not for any unlawful or unauthorized purpose.

Placing the company's assets, such as facilities, equipment, vehicles, and other transportation means, at the disposal of government officers and customers for personal use will probably



regift any item of value for the respective beneficiary. In this regard, the company's assets must not be provided for the personal use of customers, government officers, or third parties for any purpose other than the express commercial purposes or public interest.

### **6.7. Giveaways, gifts, and hospitality**

Our commitment is to strengthen all our relationships with customers, suppliers, and other business partners. We do not provide gifts or entertainment opportunities to inappropriately influence other people's business decisions; we do not make illegal or unethical payments. In all situations, we must exercise proper judgment and moderation to avoid suspicion of inappropriate conduct.

The Employees must not offer giveaways, gifts, and hospitalities, of any value, which could be understood as an undue advantage or a reward, or otherwise to influence the recipient's action or omission, including gifts in cash or equivalent (e.g., gift cards, vouchers etc.).

Whenever any Public Official is involved, special care must be taken as, depending on the case, the receipt or offer of Giveaways, Gifts, Hospitalities may be understood as an Undue Advantage, therefore, a violation of the applicable Anticorruption Legislation, and will be considered a violation of this Code of Conduct.

### **6.8. Donations, sponsorships, and PSI**

Donations, Sponsorships, and PSI (Positive Social Impact) must be carried out transparently and in compliance with applicable laws. In addition, they must be properly accounted for and recorded. Sponsorships can be carried out as a way to help publicize our image, brand, products, and services and to strengthen our reputation and relationship network.

Donations are initiatives that seek to provide a momentary need without creating a lasting bond between Acelen and the beneficiary. This type of initiative has a short-term impact, as it seeks to solve the problem temporarily. Donations are authorized only for philanthropic, charitable, or non-profit institutions.

On the other hand, PSI are initiatives that will impact society in a non-emergency and medium and long term way. To carry out the correct classification of the project as an ISP, it must be ensured that for this type of project there will be:

- Management with planning, monitoring, and evaluation of projects;
- Strategy focused on sustainable results of social impact and transformation;
- Engagement of the community in the development of the action.

It is prohibited to perform donations for political purposes, any politician, political party, or related organization, employee of any political party or candidate to any public position, under any circumstance, directly or through third parties.

The procedures for selection, performance, and monitoring of Donations and Sponsorships must be strictly complied with to avoid any practice of fraud, money laundering, or corruption.

The beneficiary institution must prove to Acelen the proper use of the amount or material contributed to the Donation/ISP.

All Sponsorships must provide clear and specific counterparties, such as publicity, participation in events, image or brand exposure, and institutional relationships. Such considerations must be specified in detail in the sponsorship contract and be subsequently

**Therefore:**

- Donations and Sponsorships intended to obtain, directly or indirectly, any type of Undue Advantage are not allowed;
- Political donations are not allowed, and we do not sponsor election campaign events.

evidenced through reports, photos, videos, among others.

## **6.9. Defense of Competition**

Employees and Suppliers must act in the best interest of Acelen, independently of its competitors, and in full compliance with the protection of free competition in the market, as defined in Acelen's Antitrust Policy.

Employees or Third Parties must not combine prices, on any account, or exchange sensitive information (e.g., price of products or raw goods, market strategy, participation in bidding processes, sales policies and conditions, or any other information that influences the commercial strategy) with Competitors.

## **6.10. Inside Information**

Inside information refers to the information obtained by virtue of the professional or commercial relationship with Acelen.

The disclosure of any inside information to other persons may result in serious consequences to the Employees or Suppliers, as well as to Acelen, regifting insider trading or other potential violations. In the event you have access to inside information, never share such information with Employees or Third Parties without authorization.

## **6.11. Responsibility with personal information**

Personal Data refers to information that may identify an individual, such as: name, email, address, etc. The Personal Data is collected by Acelen in the conduction of its business.

The Personal Data shall be used and processed with responsibility in order to comply with the respective purposes and law. Suppliers must not use the Personal Data for discriminatory, unlawful, or abusive purposes.

**Therefore:**

- Suppliers must always use Personal Data for legitimate, specific, and transparent purposes, limiting the collection of any personal data to the minimum necessary to fulfill the proposed purpose in a proportionate and non-excessive manner. Suppliers must not use Personal Data for discriminatory, unlawful, or abusive purposes.

## **6.12. Ethics channel and clarification of questions**

Acelen's Ethics Channel is an important communication channel available to all Employees and Suppliers. It is through this channel that Acelen becomes aware of facts that may constitute possible violations of this Code, corporate policies and procedures.

In the event you become aware or suspects of any unlawful or unethical behavior or any practice that would otherwise violate this Code or our policies, immediately report it. If you do not so, you put Acelen and your company at risk.

The failure to report will not be accepted by Acelen. If you have a question, need help, or wish to report a concern, please contact the Compliance Officer at [compliance@acelen.com](mailto:compliance@acelen.com), or if you prefer to remain anonymous, through the Ethics channel described below.

The Ethics Channel is managed by an independent company specialized in this type of service and available by internet, email or telephone.

- Website: [www.canaldeetica.com.br/acelen](http://www.canaldeetica.com.br/acelen)
- Email: [acelen@canaldeetica.com.br](mailto:acelen@canaldeetica.com.br)
- Phone: 0800 377-8007

Reports will be known, evaluated, and investigated by the Compliance area, in accordance with the Code of Ethics and the Third-Party Policy. Therefore, it is necessary that the report also provides basic information to identify the parties involved as well as a description of the events, such as the date it may have happened, name, and position/area of the involved parties and the conduct.

Every report will be treated in confidentiality. We do not tolerate any kind of retaliation against any person who has, in good faith, made any questions or reported any actions breaching our Code, policies, laws, or regulations or is helping an ongoing investigation. Those who retaliate against said person in any way shall be subject to disciplinary measures and these shall apply as well to those who have, in bad faith, submitted false or exaggerated statements.

## **7. SOCIAL RESPONSABILITY**

### **7.1. Diversity, respect to people, and prohibition to harassment**

Our strength relies on the talent and respect to the diversity of thoughts of our personnel; therefore, we must respect the right to dignity and promote the social inclusion. We do not allow any form of abusive, offensive, or harassing behavior.

The conducts that jeopardize the Suppliers' performance or that create a hostile work environment are not accepted. We will not accept conducts such as violence, bullying, abuse of authority, harassment, or any type of discrimination, inclusive by virtue of gender, race, origin, religion, sexual orientation, gender identity, gender expression, social conditions, employment agreement, physical characteristics, disability, health conditions, political opinions and cultural values, or any other type of aggression or hostility that creates an environment of intimidation. Acelen requires its Third Parties to adopt the same practices.

The contracted Companies must ensure that all decisions relating to the contracting and promotion are fairly undertaken based on the merits and business needs. Suppliers must, at all times, respect Human Rights, paying attention to the direct and indirect impacts of their activities and decisions that are related to the production chain, including Suppliers, customers, the community, and surroundings.

Suppliers must comply with all applicable employment laws, pay fair wages, and observe safe working hours, including overtime, to the extent required by the law.

## **7.2. Forced labor and child labor**

Engaging in and supporting the use of forced labor are not permitted considering suppliers activities and its third parties. Workers cannot have their documents withheld or be obliged to reimburse the employer for a debt through work (peonage situation, contractual servitude, compulsory prison labor, modern slavery).

A firm and clear statement must be established regarding the protection of Human Rights.

All Laborers, permanent and temporary, must have employment agreements freely agreed and signed between the employer and the laborer, or as provided under the local law. Likewise, these agreements can be terminated freely by the workers. The company must curb the use of corporal punishment, psychological or physical coercion, and verbal abuse towards workers.

The minimum age for contracting must comply with the provisions of the national legislation of each country, or with the recommendations of the ILO (International Labor Organization), and the strictest provisions must be followed and respected.

## **7.3. Working hours, wages, and benefits**

Considering suppliers activities and its third parties, working hours must not exceed the maximum limit allowed by the current national legislation and the workers' compensation must comply with these laws. The base salary and benefits offered to workers must be fair and paid on time, with the purpose of offering an adequate standard of living to workers and their families, providing some extra income.

Contractual arrangements that may harm the worker or deductions from wages as a punitive or disciplinary measure are not permitted (except deductions defined by legal provisions, provided for by the law).

Fair compensation systems must be established recognizing the performance, qualifications, knowledge, skills, and experience of the worker.

## **7.4. Freedom of association and right to collective bargaining**

The right of all laborers to form or join trade unions, as well as to bargain collectively, must be respected, ensuring that no one suffers reprisals. Laborers must know and understand their rights, feeling free to exercise them. Open and constructive dialogues about all aspects of the work should be frequent.

Considering suppliers activities and its third parties, harassment, intimidation, and differentiated treatment are not allowed for laborers who join associations of their choice and that bargain collectively on their behalf, or as a representative of laborers (if permitted by law).

The legal establishment of committees should not be prevented, with the purpose of discussing specific issues, or related to health, safety, and corporate activities.

All requirements and objectives set out in the International Labor Organization Conventions on freedom of association and collective bargaining must be met.

## 7.5. Community relations

We seek for strong and lasting relationships with the local communities where we operate, based on respect to Human Rights, recognition, confidence, and mutual respect.

Our communication channels are open to everyone, including local communities to get in touch with Acelen, as well as to be informed in emergency cases.

We are committed, and we have the support of our Suppliers, not to generate adverse impacts and sustainably support the social and economic development of the communities where we operate.

Thus, we expect our Suppliers to be committed to maintaining a permanent dialogue with regitatives of their communities, assuring local quality of life and respect for local culture and historical heritage.

## 8. QUALITY, HEALTH, SAFETY AND ENVIRONMENT (QHSE)

### 8.1. Responsibilities of partner companies and their workers

Suppliers contracted by Acelen must ensure that their operations reflect responsible business practices.

#### Therefore, our Suppliers must:

- Demonstrate Acelen's corporate values in all their activities;
- Be familiar with this Code of Conduct for Suppliers and the company's policies and procedures;
- Comply with the local legislation, as well as with the applicable environmental, health, labor, social security, tax, fiscal, and consumer protection regulations;
- Cooperate and provide complete and accurate information, whenever necessary, related to Acelen's audits or due diligence.

### 8.2. Commitment to quality

All applicable legal requirements, regulatory matters, and recognized good practices related to quality, level of safety, performance, effectiveness of the product, material, input or raw material purchased shall be met.

“Non-Compliant” products and services, once classified as valid, must go through an investigation process, being registered, treated, and followed up until its completion. All non-compliance analysis must be based on the investigation of its cause, immediate action, and the definition of action plans, which will be evaluated by Acelen's Quality area.

We expect from our Suppliers a continuous search for improvement and maximum performance in all activities, ensuring the quality of products, processes, and services, thus increasing productivity and competitiveness in a responsible way. Principles must be adopted for decision-making on quality issues that keep the customer in focus, guided by proactivity, speed, flexibility, innovation, and creativity.

### **8.3. Technical specifications, safety, and product life cycle**

The products and services must be delivered in accordance with the specifications defined in the contract, purchase orders, or specific agreements, meeting the established quality and safety criteria.

Any intention to change the technical specification of the raw material, product, manufacturing processes, or even changes in the supply chain must be reported at least 30 (thirty) days in advance to Acelen.

Suppliers of goods or raw goods must ensure the stability of the properties and technical specifications of the products during the entire period of validity of the supplied product.

We expect our Suppliers to commit to considering the complete life cycle of their products, from the extraction of raw goods to the final disposal of the product, passing through the production and logistics stages as well as possible recycling processes.

### **8.4. Commitment to health, safety, and the environment**

Acelen, in its values, always considers life in the first place. This means that we do not compromise on the health, safety, and protection of the environment for everyone involved in our production chain. Therefore, we invite our Suppliers to also assume this commitment and, together, achieve excellence in practices and results in health, safety, and environmental protection.

### Therefore, our Suppliers must:

- Comply with the requirements of labor and social security legislation, and of collective bargaining agreements and conventions, with their established standards and parameters;
- Obtain, maintain, and renew all licenses, legal permits and authorizations to carry out their operations.
- Offer health and safety conditions in the work environment, following the applicable laws and the rules and procedures contained in the contract;
- Report the evolution of the health and safety management indicators of their employees, as well as the results of investigations of work accidents in current contracts with Acelen;
- Provide their workers with a work environment with adequate health and safety conditions for carrying out their activities;
- Conduct assessments and inspections to identify hazards and risks associated with operations or activities, as well as implement controls to eliminate or mitigate such risks;
- Prohibit the use of illegal psychoactive drugs and alcoholic beverages by their employees in any of Acelen's facilities;
- Conduct assessments of impacts associated with operations or activities, as well as implement controls to minimize significant environmental impacts;
- Comply with procedures, mandatory requirements, and mitigation controls, demonstrating zero tolerance for cases of non-compliance;
- Define a broad and comprehensive registry of hazardous substances, keeping requirements and licenses to operate up to date;
- Comply with the laws and industry practices regarding health, safety, and the environment applicable to their activities and location of operation;
- Comply with Product Management regulations;
- Comply with the requirements of the Integrated Management System of Acelen (SIGA);
- Maintain their own health and safety management systems applicable to their business;
- Ensure that their employees are effectively trained and qualified regarding health, safety, and environmental issues;
- Practice Acelen's health, safety, and environmental commitments (HSE Policy) while working at any of Acelen's facilities;
- Always seek sustainable actions that minimize the impacts of our activities on the environment;
- Save natural resources and recycle whenever possible;
- Report Acelen of any fact that may affect the health, the safety, or the environment.

## 9. SUSTAINABILITY AND MANAGEMENT SYSTEMS

### 9.1. Commitment to sustainability in the value chain



Our Suppliers are responsible for disseminating the principles established in this code or similar codes, instructing their workers, business partners and other suppliers linked to the relationship with Acelen regarding its provisions, ensuring that the principles and values mentioned herein are effectively practiced by the Supplier in its value chain.

Acelen invites and encourages its Suppliers to build a more sustainable future by fostering an investment culture that considers ESG (Environmental, Social and Governance) at all levels of the organization. At the institutional level, at the portfolio and the individual level.

Therefore, we expect a continuous effort from Suppliers to identify sustainable sources, improving and promoting sustainability and social responsibility practices in the ecosystem in which they operate, actively participating in collaborative organizations that support the development of sustainability.

## **9.2. Continuous monitoring and improvements**

Acelen will monitor the performance of its Suppliers during the supply of products and provision of services, for the purposes of continuous improvements and strengthening of the relationship between Acelen and its business partners.

Therefore, we expect from our Suppliers the implementation of programs related to quality and sustainability, aligned with Acelen's strategic objectives, taking the necessary measures so that all relevant aspects are fulfilled.

## **9.3. Required training and skills**

A training program must be established for all teams, workers, and managers, so that they obtain and develop an adequate level of knowledge, capabilities, and skills, including sustainability in their processes and activities.

Operational-level workers, newly hired or transferred, must be properly trained before carrying out their activities. Trainings must include an attendance list and assessment of results, in addition to a risk analysis of potential consequences for non-compliance or absence from training.

We expect our Suppliers and its third parties, to carry out periodic training and refresher courses for their teams and workers to improve processes and promote suggestions for improvement.

Our Suppliers must consider the relevance of performance, knowledge, skills and abilities, to carry out planning for the progress, promotions and succession of laborers.

## **9.4. Risk management and operational continuity**

A methodology must be in place to identify, assess, and classify operational and reputational risks for carrying out any new activity or business. The results of these assessments must be documented, stored, and made available whenever requested.

Considering the suppliers activities, including its third parties, a contingency plan must be in place to ensure operational continuity, considering inputs, equipment, systems, and services, thus ensuring the continuous supply to our customers. The intention is that this plan acts in a preventive way, reducing, minimizing, or mitigating the adverse impacts generated from some type of interruption.

## **9.5. Documentation, forms, and registrations**



Our Suppliers must establish an adequate documentation system, with policies, manuals, guidelines, procedures and registrations (such as audit reports, work-related injury and illness rates, wages of laborers, inspections carried out by environmental and regulatory agencies, performance assessments). Documented information may only be shared according to the legal and antitrust provisions.

Such documentation must comply with applicable standards and management systems, being clearly established in terms of accuracy, verification, storage, backup, and recovery. Our Suppliers shall take as a basis the relevant management systems, such as Quality, Health, Safety, and Environment, to guide, implement, manage, and control all types of documentation.

## **10. DISCIPLINARY MEASURES AND CONSEQUENCES**

### **10.1. Disciplinary measures for Suppliers**

Suppliers that violated our Code, policies, bylaws, or regulations will be subject to disciplinary measures, which, depending on the seriousness of the violation, may comprise:

- 1. Warning (oral or written);**
- 2. Suspension of the contract or provision of the service;**
- 3. Termination of the contract with Acelen;**
- 4. Suspension of the business relations;**
- 5. Termination of the business relations;**
- 6. Other judicial measures in the civil, criminal, and administrative spheres.**

Other people involved in the violation may also be subject to disciplinary action. This includes those who fail to use reasonable care to detect a violation, people who refuse to disclose information that may be relevant to an investigation, as well as supervisors who approve, permit, or attempt to retaliate.

Violations of this Code will be analyzed on a case-by-case basis and will be handled according to the applicable internal procedures, trade union agreements or collective agreements, and legal provisions.

The adoption and continuous improvement of remediation actions, administrative measures, or penalties will always be aimed at mitigating the risk associated with the business with our Suppliers and service providers, so that they do not have conduct that is not consistent with our values and principles. All the action taken will be educational and for guidance, aiming at the recognition of a triggering event, with no more than one consequence for the same fact verified.

The disciplinary measures will be put into force based on the nature and severity of the breach after the Compliance Officer has duly assessed it and as approved by the Ethics Committee and executed by Acelen.

### **10.2. Term of commitment**

All our Suppliers must be aware of and make aware of this Code of Conduct for Suppliers, at the time of qualification, hiring or otherwise as requested by Acelen, upon signing a **Term of Commitment**.