



## PRINCIPLES OF PERFORMANCE AND BUSINESS ETHICS

TECNOSULFUR CODE OF CONDUCT



The current regulations aim to publicly disclose the main ethical conducts guided by Tecnosulfur, thus fostering a more harmonious relationship based on the principles of good faith and security among all involved parties. With over 30 years of experience in the national and international markets, Tecnosulfur currently boasts a team of collaborators, both internal and external, who indirectly provide us with the necessary foundation to operate in the market safely and responsibly. The company is certified with the Great Place to Work award, considering Tecnosulfur as one of the best companies to work for. We also place great importance on social responsibility, supporting significant projects aimed at the development of our society through voluntary services provided by our employees. The entire path taken by the company has been made possible through a consistently ethical and conscious approach, which we prioritize in all our relationships. We rely on the commitment and adherence of everyone involved so that we can continue our work, contributing and making a difference in our society. Tecnosulfur invites your participation in embracing the principles outlined below, as well as those that are similar, so that we can consistently build a fruitful and prosperous relationship.

The present regulations are intended for all those who have a direct or indirect relationship with the commercial practices of Tecnosulfur, including suppliers and purchasers of products, internal and external collaborators, and service providers. Applicability to each category is determined by the type of activity conducted with the company.

## 1.0 - SOCIAL

The Socio-Environmental Responsibility Policy encompasses the values, attitudes, and guidelines that govern relationships with our business partners and service providers. The adherent party to this regulation must act in accordance with the principles outlined here, insofar as it applies to their activities within the company, also committing to ethical, transparent, and socially responsible commercial practices. In the same way that this commitment is established here, it is essential for the adherent party to this regulation to take necessary measures to ensure, to the extent of each party's activities, that their own suppliers or other involved parties adhere to the same principles.

## **Criteria:**

1. Any form of discrimination practiced or tolerated by the party adhering to this regulation, its employees, and/or representatives based on race, color, religion, gender, social and ethnic origin, age, marital status, pregnancy, creed or political belief, disability, or sexual orientation will not be allowed. The party adhering to this regulation must provide a work environment free from any form of harassment, including moral, physical, or sexual harassment. Threats or acts of retaliation or physical punishment against workers will not be tolerated. At all times, workers must be treated with respect and dignity.

2. Tecnosulfur opposes any form of forced labor, involuntary prison labor, or any means of work or service required by a person under threat or coercion, always paying attention to the provisions of Article 2, paragraph 1 of the Forced Labour Convention. In the event of any of the aforementioned practices being identified, the company reserves the right to immediately terminate the contract with the party that violated the established norms, while also preserving its right to seek damages resulting from the illicit conduct.

3. The party adhering to this regulation must not engage in, allow, or support any form of work performed by children and/or young individuals below the legal minimum age. It must comply with the conditions established in the Brazilian Constitution, such as the prohibition of hiring individuals under 18 years for night shifts or hazardous or unhealthy activities, or hiring individuals under 16 years, except as apprentices - starting from 14 years.

4. The party adhering to this regulation must recognize and respect the right of workers to associate freely or organize as allowed by applicable laws and regulations and be free to raise concerns related to labor issues. It must also respect the lifestyle of the communities with which it interacts in the development of its activities. Tecnosulfur suggests the development of tools to identify, monitor, and mitigate potential social impacts in these communities.

5. The party adhering to this regulation must provide appropriate working conditions for its employees in a healthy environment that promotes the physical and mental well-being of the teams.

6. The labor rights stipulated in our legislation, as well as the social rights of employees or representatives who act on behalf of or represent the party adhering to this regulation, must be respected and ensured.

7. The adherent to this code of conduct must invariably respect the Preliminary Risk Assessment (APR) established with Tecnosulfur, adhering to the elaborated work plan. Any changes made without the consent of Tecnosulfur will be the sole responsibility of the adherent.

8. Tecnosulfur respects internationally recognized human rights, as well as all other conditions outlined in this code of conduct, and we request the adherent party to this regulation to adopt the same approach.

## 2.0 - GOVERNANCE



The ESG risks are threats and opportunities related to governance, environmental, and social factors that impact the management, credibility, transparency, and reputation of the company.

### Criteria:

1. The adherent to this code of conduct must use reliable and transparent accounting methods, avoid conflicts of interest, ensure decision-making power to shareholders, and ensure no involvement in illegal practices.
2. The adherent to this code of conduct must observe integrity and anticorruption practices, implement fraud prevention procedures, and maintain reliable and traceable internal controls for financial records.
3. Tecnosulfur will not tolerate situations where the involvement in illicit activities, such as embezzlement, corrupt acts, and other related offenses by the adherent to this code of conduct, is proven.
4. A company committed to ESG generates highly relevant positive impacts for both society and the environment as a whole. This includes circular economy practices, the creation of opportunities/income, safety guided by ethics, compliance, and added value.

## 3.0 - ENVIRONMENT



Environmentally friendly management is a fundamental objective of Tecnosulfur's policy. Therefore, we expect the party adhering to this code of conduct to establish an adequate environmental management system for all its partners. Additionally, the party is committed to developing and promoting environmental policies following the instructions outlined in ISO 14001 within its company and subcontractors. Ecological challenges need to be approached with caution and foresight, prompting action not only to deal with the environment responsibly but also to ensure that all involved parties work towards environmentally sound development and expansion.

The topic of environmental responsibility is broad; however, Tecnosulfur expects, at a minimum, the consideration of possible implementations. This doesn't imply that the adherent party should restrict themselves to the outlined conduct but should continually explore new actions related to the presented theme:

### **Criteria:**

1. The use of renewable energy sources in the process and environmental control systems, limiting emissions of pollutants, and above all, respecting air quality, always maintaining values within the specified limits. For each substance, indicating the maximum acceptable concentration.

2. Implementation of tools for controlling and reducing greenhouse gas (GHG) emissions and the use of electric energy from clean sources.
3. Minimization of damage to the environment and public health by using natural resources conscientiously through a new model of development and sustainable consumption. This model is based on the moderation of our consumption and respect for nature.
4. Implementation of responsible chemical management to ensure the quality of laboratory services, adhering to rules, procedures, standards, and systems for quality control. This is done to monitor the progress of operations and ensure that employees adhere to pre-established safety standards.
5. The respect for water quality and reduction in water consumption; the entity's administration is responsible for the quality of water supplied to its users. Suppliers are committed to controlling and reducing water consumption.
6. The management of environmental waste during production and development, implementing selective collection and proper disposal of materials. The adherent to this code of conduct must ensure, throughout the life cycle of raw materials and products, an evaluation aimed at minimizing or eliminating waste with a focus on proper environmental management and without risk to the environment.

7. Counting on the participation of third parties that are more sustainable doesn't solely depend on selecting new partners already adopting such practices. It is possible to work on relationship management as a whole to gradually develop a more sustainable culture in their own operations. Therefore, Tecnosulfur understands that the successful implementation of environmental protection and preservation in the company's daily operations depends on regular training of employees and representatives, with motivation and information.

## 4.0 CONFIDENTIALITY, INTEGRITY, AND SECRECY



Tecnosulfur values the security and respect for personal and sensitive data of the parties with whom it has any form of relationship and dealings. Thus, it demands that other partners and actors described in this code of conduct also observe and safeguard the confidential data entrusted to them. It is emphasized that this confidentiality extends not only to the provisions of Law 13,709/2018 (Brazil's General Data Protection Law) but to all data and information necessary and entrusted to the adherent for the development of activities with Tecnosulfur.



## **Criteria:**

1. The adherent to this code of conduct must protect confidential information entrusted to them as a result of the services provided to Tecnosulfur. They must also ensure the protection of personal and sensitive data in accordance with Law 13,709/2018. Therefore, it is the duty of all employees and representatives of the adherent to this code of conduct to fully understand that the processing of personal and sensitive data is allowed only for specific purposes, in accordance with Article 7 or 11 of the LGPD (Brazil's General Data Protection Law). They should verify which personal and sensitive data are truly necessary for the development of their activity before collecting, accessing, storing, and/or disclosing them.
2. The adherent to this code of conduct must adopt cybersecurity measures and good market practices to ensure the availability, integrity, and confidentiality of any data collected and documents related to Tecnosulfur.

3. In the event of a data breach involving Tecnosulfur, the adherent must notify immediately, providing information on the types of compromised data and the extent of the damages, so that appropriate measures can be taken.

- a. The adherent to the code of conduct must inform if there is storage and/or processing of data outside the national territory.
- b. Under no circumstances can information related to Tecnosulfur be used to serve personal interests, for the benefit of employees or third parties, and especially not for direct or indirect competitors.
- c. Confidentiality in business relationships is essential.
- d. The adherent to this code of conduct may be audited at any time to validate compliance with agreements or provide clarification regarding the provisions in this item, concerning the security and responsibility of Tecnosulfur.

**Finally, Tecnosulfur relies on the understanding and collaboration of the party adhering to this code of conduct, aiming for the best social, environmental, and professional development in the economic market. It seeks measures based on ethics and respect, emphasizing that the violation of any guidelines presented here, as well as analogous ones, grants Tecnosulfur the right to immediate contract termination without any cost and compensation for all incurred damages, both indirect and/or direct.**

**TECNOSULFUR LIQUID METAL TREATMENT SYSTEM.**