



**SUPPLIER
CODE OF
CONDUCT**

**TECNO
SULFUR**
An OPTA Group Company®



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1. PURPOSE AND SCOPE

The Supplier Code of Conduct (the “Code”) for Opta Group, its subsidiaries, and Affiliates (including Affival and Tecnosulfur), all collectively referred to as the Opta Group (“Opta Group” or the “Company”) sets out the principles and expectations from all Opta representatives, suppliers, vendors, and contractors (each, a “Supplier”) for providing goods and services to or acting on behalf of Opta. The Code acts as an extension of the Opta Group Policies and is in line with Opta Group’s ESG (Environment, Social and Governance) commitment which includes, but is not limited to, sourcing goods and services from Suppliers who respect human rights, ethics, and the environment through responsible policies and practices along with a key focus on responsible governance towards data management, information monitoring and compliance.

Specific requirements may also come through the procurement and contracting process and may address issues identified in the Code. In the event of a conflict or inconsistency between the Code and the agreement, the Code will prevail.

2. EXPECTATIONS OF SUPPLIERS

2.1 Law and Ethical Standards

Suppliers are required to act in accordance with all applicable laws and regulations in the jurisdictions in which they operate, except if a higher standard applies as provided herein, and Suppliers are expected to conduct their business with integrity and in an ethical manner. Suppliers must respect human rights in accordance with applicable law and the International Labor Organization (ILO) Core Labor Standards and Declaration on Fundamental Principles & Rights at Work.

2.2 Forced and Child Labor

Child Labor

Suppliers shall not employ children under the legal age of employment in any country or local jurisdiction. Suppliers shall apply a minimum working age of 15 years, even where local legislation permits younger children to be employed. Workers under the age of 18 shall only perform work in accordance with legal requirements of their country of employment (e.g., with regards to working time and working conditions) and subject to any requirement regarding education or training.

Forced Labor

Suppliers shall not use any form of forced, bonded, compulsory labor or modern forms of slavery. All labor must be voluntary. Workers must be allowed to maintain control over their identification documents (e.g., passports, work permits or any other personal legal documents). Supplier shall ensure that workers do not pay fees or make any payment connected to obtaining employment throughout the hiring process and the employment period. Supplier shall be responsible for payment of all fees and expenses (e.g., licenses and levies) relating to workers, where legally required. Punishment, mental and/or physical coercion as well as any other form of human trafficking are prohibited. All disciplinary policies and procedures shall be clearly defined and communicated to the workers.

2. EXPECTATIONS OF SUPPLIERS

All Suppliers for the Opta Group must demonstrate their commitment to developing, implementing and training its employees on processes for identifying supply chain risks, responding to any concerns raised or findings of violations. In the event of such findings of a violation, all Suppliers commit to working with the Opta Group to implement reasonable measures to ensure that the impact of any remediation steps taken will mitigate the adverse impact that any resulting actions will have on the affected employees and/or his/her family through income assistance, education support etc.

2.3 Human Rights and Fair Labor Practices

Compensation and Working Hours

Suppliers shall comply with all applicable local laws and mandatory industry standards regarding working hours, including overtime, rest breaks and paid vacation. Suppliers shall compensate its workers in accordance with local minimum wage legislation and terms of applicable collective bargaining agreements as well as with industry standards. Suppliers shall pay workers in a timely manner and clearly convey the basis on which workers are being paid (i.e., receive employment documents in a language they understand). Deductions from wages as a disciplinary measure shall not be allowed, if not legally permitted.

Freedom of Association.

The employees of the Supplier must be free to join or not to join a union/employee representation of their choice, free from threat or intimidation.

2. EXPECTATIONS OF SUPPLIERS

2.4 Equity, Diversity, and Inclusion

Suppliers must promote inclusive, respectful, healthy, and safe workplaces that are free from harassment, discrimination, workplace violence, retaliation, and other disrespectful and inappropriate behaviour. Supplier shall be committed to equal opportunities and not discriminate or tolerate discrimination or harassment with respect to gender, ethnic and national origin, race, color, religion, age, disability, sexual orientation and identity, or any other characteristic protected by law. Suppliers must treat all employees and persons with whom they do business with dignity and respect and comply with legal obligations that prohibit discrimination or harassment.

2.5 Health and Safety

Suppliers must provide a safe, clean, and healthy work environment and abide by all applicable laws and regulations with respect to workplace health and safety. This includes but is not limited to providing structurally sound buildings, implementing appropriate safety procedures, training, preventative maintenance, and protective equipment, Egress routes must remain clear and accessible at all times, and functional alarms and fire extinguishers must be maintained in working order. Additionally, Suppliers should provide a workplace free from the adverse effects of Intoxicating Substances, including alcohol and drugs. The use of Intoxicating Substances can jeopardize job performance, create safety hazards for team members and the public, and create risks to the environment.

Overall, Suppliers should foster a safety culture and strive for continual improvement in safety performance and ongoing compliance with law and industry standards.

2.6 Conflict Minerals

The Supplier shall comply with all applicable laws and resulting due diligence obligations with respect to the sourcing of minerals and materials from conflict affected regions and high-risk areas, which may contribute to human rights abuses, corruption, the financing of armed groups or similar negative effects.

2. EXPECTATIONS OF SUPPLIERS

2.7 Privacy, Information Security, Confidential Information and Intellectual Property

Suppliers must protect Opta Group's sensitive information against theft, loss, destruction, unauthorized access/release or misuse. Sensitive information includes information that is proprietary, technical, business, financial, and personal or requires confidentiality. Except as required by law, Suppliers must not disclose Opta Group sensitive information to anyone outside Opta Group, without prior written approval from Opta Group. Suppliers must protect Opta Group's intellectual property such as copyrighted information, trademarks and logos, patents, and trade secrets against loss or infringement, and use them only for Opta Group business.

2.8 Data Protection

Suppliers shall adhere to applicable data protection laws, including security of personal data applicable to personal data of customers, consumers, employees, and shareholders. Suppliers shall comply with all said requirements when personal data is collected, recorded, hosted, processed, transmitted, used, or erased.

2.9 Insider Trading

Suppliers must comply with applicable insider-trading laws and regulations that govern use and sharing of sensitive information.

2.10 Environment and Climate Change

The Opta Group is committed to protecting the environment and expects its Suppliers to implement appropriate procedures to do the same. Suppliers must comply with all applicable environmental laws, statutes, and regulations of the jurisdiction in which they operate and meet all legal requirements while striving to prevent or mitigate adverse effects on the environment with a long-term objective of continual improvement. Suppliers must ensure no unlawful confiscation of land or water, and reduce waste and emissions to air, water and soil. Suppliers shall also cooperate with Opta Group to provide additional information regarding environmental and climate change initiatives, including but not limited to carbon related information for purchased products by Opta Group, as may be requested from time to time.

2. EXPECTATIONS OF SUPPLIERS

2.11 Conflict of Interest

Suppliers should always avoid situations of real or perceived conflicts of interest or try to gain improper advantage by impacting an Opta Group employee's ability to make sound, impartial and objective decisions on behalf of Opta Group. Suppliers must disclose in writing to Opta Group any situation that conflicts, appears to conflict or could potentially conflict, in any way, with the interests of Opta Group. This includes situations where an Opta Group employee has a personal interest or relationship to the Supplier's business.

2.12 Gifts and Entertainment

Gifts, entertainment, travel, per diem reimbursements, or any other form of gratuity may not be given or received by Supplier as a reward, encouragement, or improper influence for preferential treatment. Some gifts and entertainment (i.e., a business courtesy such as a meal or an event that is attended with the Opta Group employee) can be accepted provided that: (i) the value of such gifts, meals, or event does not exceed USD\$200 as a one-time invitation or less than USD\$500 during a calendar year, and/or (ii) such gift, meal, or event cannot reasonably be interpreted as an improper payment. To be clear, no gifts, meals, events can be provided to Opta Group employees, agents, contractors, and other third parties in connection with or during any actual or anticipated bidding/tendering process. Any situation involving a Supplier that may reasonably create even an appearance of conflict of interest should immediately be disclosed to Opta Group.

2.13 Competition

Suppliers must comply fully with all applicable antitrust and competition laws. Suppliers must not enter formal or informal anticompetitive arrangements that fix prices, rig bids, collude, limit supply or allocate/control markets. They must not exchange current, recent, or future pricing information with competitors. Suppliers must not participate in a cartel or any activity that would unlawfully restrain or impact competition. Violation of these laws, whether deliberate or accidental, can result in significant civil and criminal penalties, including imprisonment.

2. EXPECTATIONS OF SUPPLIERS

2.14 Anti-bribery and Anti-corruption

Suppliers must not engage, directly or indirectly, in corruption, fraud, bribery, kickbacks, money laundering, embezzlement, extortion or any other form of corruption. Suppliers may not, directly or indirectly through a third party, give or receive cash or anything of value in exchange for preferential treatment, or to obtain or retain business with Opta Group or on behalf of Opta Group. Suppliers must comply with all applicable laws related to anti-corruption and anti-bribery, including, but not limited to, the Foreign Corrupt Practices Act ("FCPA"), the Corruption of Foreign Public Officials Act ("CFPOA"), the U.K. Bribery Act ("UKBA"), China's Anti-Corruption Law, Brazil's Clean Company Act, Mexico's Federal Law Against Corruption in Public Procurement, as well as similar laws in other countries when doing business in those jurisdictions.

2.15 Anti-Money Laundering

Suppliers shall comply with all applicable laws aimed at preventing money laundering, including, but not limited to, Canada's Proceeds of Crime (Money Laundering) and Terrorist Financing Act, the Criminal Code of Canada, the U.S. Bank Secrecy Act (with amendments from the USA PATRIOT Act), and other applicable regulations in the areas Opta Group operates.

2.16 Sanctions

Sanctions involve restrictions imposed by various jurisdictions (e.g., U.S., Canada, etc.) by on specific countries, organizations, or individuals vary and can encompass a variety of measures, including restricting or prohibiting trade, financial transactions or other economic activity between the jurisdiction imposing the sanctions and the target state or individual/entity; or in some cases the seizure or freezing of property. Examples of types of sanctions include:

- Arms and related materials embargo
- Asset freeze
- Export and import restrictions
- Financial prohibitions
- Technical assistance prohibitions

2. EXPECTATIONS OF SUPPLIERS

Additional related measures (restrictions or imposed limits on certain activities with foreign states or foreign nationals) Suppliers shall adhere strictly to the sanctions, embargoes, trade restrictions, and compliance regulations that have been issued by the governments of the United States of America, Canada, and other applicable jurisdictions in which Opta Group operates.

The Supplier must expressly represent and warrant that it is not on the list of prohibited individuals, entities, or nations sanctioned by the United States, Canada, or other applicable jurisdictions in which Opta Group operates. Suppliers must not engage in transactions, directly or indirectly, with individuals, groups, entities, or nations that are sanctioned, restricted, or prohibited by the United States, Canada, or other applicable jurisdictions in which Opta Group operates.

2.17 Trade Regulation

Suppliers shall comply with all applicable export control, sanctions and customs laws and regulations. A Supplier in particular must ensure that the Supplier, its beneficial owner(s), all its agents and any other subcontractors used by the Supplier are not listed on any applicable Denied Party/Persons lists or sanctioned as detailed above.

2.18 Subcontractors and other Service Providers

If the Supplier is entitled to retain subcontractors under this Agreement, Supplier will ensure that the subcontractor also abides by this Code. This requirement will be integrated into Supplier's business processes for the selection, management, retention and performance of subcontractors and other suppliers to Supplier.

2.19 Hiring of former Opta Group Employees

Suppliers must not take any action that could jeopardize the ability of employees to meet their legal or contractual obligations to Opta Group during and following the end of their employment.

2. EXPECTATIONS OF SUPPLIERS

2.20 Respect and Duty of Care

All Suppliers are required to act and interact with respect and in good faith with Opta Group employees.

Suppliers shall protect and conserve any assets made available by the Company and shall use them only for purposes authorized by the Company. Company assets include tangible items, such as vehicles, equipment, facilities, consumables and computer and communication systems, as well as intangible items, such as the Company's good name and reputation, employee productivity and sensitive or confidential information (collectively, "of Assets").

Suppliers are to exercise due care in the use of Opta Group Assets entrusted to them by Opta Group, as if the property is their own. When using Opta Group Assets that carry a Opta Group trademark or brand, all Suppliers shall exercise particular care and act within legal requirements as any of their actions or activities may be associated with Opta Group. Any unauthorized use of branded or trademarked materials or equipment is to be avoided. It is considered a misuse of Opta Group branded or trademarked materials and equipment if even an appearance of impropriety can be inferred.

2.21 Implementation and Oversight

Suppliers shall make and keep books and records that accurately and fairly reflect the Supplier's transactions and dispositions with Opta Group, and to devise and maintain an adequate system of internal accounting controls. Supplier must comply with all record keeping and retention best practices and laws. Suppliers must record and report facts accurately, honestly, and objectively. Suppliers shall not hide, fail to record, or make false entries. All financial books and records must conform to generally accepted accounting principles.

Suppliers are expected to maintain accurate records to demonstrate their compliance with Supplier Code in accordance with applicable law and the terms of their Supplier contract. Suppliers must not destroy any records that may be relevant to any legal or regulatory proceeding. Opta Group reserves the right to conduct an appropriate audit of Suppliers to ensure Supplier Code compliance. Suppliers must cooperate with any audits or investigations into violations or suspected violations of the Supplier Code.

2. EXPECTATIONS OF SUPPLIERS

2.22 Code Compliance, Monitoring and Reporting

Suppliers who violate the Supplier Code, or who are aware of conduct by others that violates or appears to violate the Supplier Code must report it to Opta Group. Retaliation against any person for good faith reporting of breaches of the Code or Supplier Code is prohibited. There will be no reprisal against Suppliers for good faith reporting of a breach or suspected breach of the Supplier Code.

2.23 Updates

The Opta Group may, from time to time, by providing notice to Supplier, amend, supplement, or otherwise update this Code. No later than 30 days following receipt of such notice, Supplier shall forthwith advise Opta Group in the event Supplier is or will be unable, despite reasonable measures, to comply with any such amendment, supplement or update and providing sufficient explanation relating to such inability, following which the parties shall enter good faith discussions to resolve the matter. In the event Supplier does not so notify Opta Group, Supplier shall be deemed to have accepted such amendment, supplement, or update.

2.24 Consequences

A failure to comply with the Code may result in suspension or termination, in whole or in part, of the Supplier's agreement(s) with Opta Group and may include removal of the Supplier from Opta Group's vendor list. The Code is not to be read in lieu of but in addition to the supplier's obligations as set out in any agreements between Opta Group and the Supplier. In the event of a conflict between the Code and an applicable agreement, the Code will govern.

2.25 Relationship between Opta Group and Supplier

This Code does not create a contractual relationship between Opta Group and any Supplier and does not confer, nor shall it be interpreted, construed, or deemed to confer, any rights on the part of third parties, including any third-party beneficiary rights. For example, no employees of any Supplier shall have any rights or claims against Opta Group by virtue of this Code, nor shall such employees have any rights to cause Opta Group to enforce any provisions of this Code, the decision with respect to any such actions being reserved by Opta Group in its sole discretion.

3. REPORTING OF CONCERNS

The Opta Group encourages anyone who wishes to report any violations from what is outlined in the Code in person or in writing to any Opta Group business contact, the Global Compliance Committee, any Opta Group Executive or, if he/she prefers to remain anonymous, through the Anonymous Ethics and Compliance Hotline, available 24 hours a day, 365 days a year:

- Through the website of: [Denúncia Martinelli \(denunciamartinelli.adv.br\)](https://denunciamartinelli.adv.br)

SUPPLIER CERTIFICATION FORM

OPTA GROUP ("OPTA") SUPPLIER CODE OF CONDUCT

The undersigned OPTA Supplier acknowledges and agrees that:

1. It has received a copy of and read the Supplier Code of Conduct of OPTA;
2. To the best of its knowledge, it is in compliance with the Supplier Code of Conduct;
3. It shall comply with and agrees to be bound by the Supplier Code of Conduct and will not take any action or fail to take any action that violates the Supplier Code of Conduct;
4. The Supplier Code of Conduct shall form part of any agreement entered into between the Supplier and OPTA whether or not expressly incorporated into such agreement.

I have the authority to bind the Supplier named below.

- Name:
- Title:
- Company:
- Signature:
- Dated this day of , in the year:





R. Primeiro de Junho, 2000
Vale das Palmeiras - Sete Lagoas/MG
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