

2017

ANTI-CORRUPTION AND BRIBERY POLICY



Luiz Roberto Peluso
www.pelusocoffee.com
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A - COMPANY POLICY:

A1 - It is our company's commitment to conduct business honestly and ethically, acting always in professional way.

A2 - Our attitude will be:

- 01) demonstrate the responsibility of company and all people that work with us seeking to preserve the policy of conducting business ethically and responsibly;
- 02) provide all necessary support and information to all who work with us to preserve business involving giving and receiving bribes and/ or corruption;

A3 - According to the Brazilian Laws bribery and corruption are liable to imprisonment and damages the reputation of the person. Our company assumes full responsibility for our actions.

A4 - The policy of our company is that "third parties" means individuals or institutions which we construct business opportunities, prospective clients, current clients, suppliers, distributors, business contacts, our agents, government agencies, consultants, policemen, politicians and political parties.

B - People Involved by Company Policy:

Employees of all levels, Consultants and employees outside the company who have business relations with our company.

C - What does bribery mean?

In our language and culture, bribery means some kind of incentive and/ or advantage to a person for the purpose of obtaining benefits and contractual advantages for specific economic and financial purposes.

Example Offering a Bribe:

- 01) Is common Offer a national airline ticket for the client and wife if he agrees to become a business partner with our company.
- 02) A pharmacist lab pays the Doctor a Post-Graduation for him with the objective of the Doctor to indicate products.

Example Receiving a Bribe:

- 01) Accept the political support of a Member or his political party with the purpose of the company to support him in the next elections by the local influence that the company possesses.

D - Courtesy and hospitality:

D1 - Hospitalities are accepted and received and seen by the company with normality but not with second intentions

E - Giving and receiving presents is not considered prohibitive **if** the following recommendations are followed:

- (1) Should not be accepted or given with the clear intention to influence people;
 - (2) When it is given in the name of the company and not on behalf of the person;
 - (3) It is not allowed to give cash or equivalent;
 - (4) It is part of the culture of the Brazilian people to give and receive gifts but at appropriate and moment;
 - (5) Of course, the type and value of the present must be taken into account and whether the moment is appropriate;
 - (6) It must be given or received publicly;
 - (7) No gift shall be accepted or given without authorization from the Board of Directors, principally to public officials, officials, police officers, politicians, political parties, etc.
- F - What is unacceptable:

- (1) Give, promise, offer money, gift or some kind of kindness in the expectation of receiving in return some commercial benefit;
- (2) Accept payment from a Third Party that you know the person is suspect of offering bribery with the expectation of gaining advantages;
- (3) Threatening or retaliating workers who are against these anti-corruption and bribery policies of the company;
- (4) Engage in any activity that is against this policy;

G - Payments and Commissions Facilities:

G1 - It is the policy of the company to never accept payments or any kind of commissions with the purpose of facilitating commercial operations

G2 - If any person who is part of the company's board of directors and officers is asked to make any payment on behalf of the company, be sure to know exactly what is being paid, what product and/ or service is involved and if the values correspond asking for a receipt or invoice

G3 - Commissions are typically offered in Brazil with the objective of obtaining some commercial advantage. Never accept them

H – Donations:

We only make contributions to Beneficiary Institutions and under the Law.

I - Your responsibilities:

I1 - Make sure you have read, understand and have the commitment and involvement in being part of this policy of our company;

I2 - It is mandatory to inform the Board of Directors if any employee believes or suspect anything concerning bribery and/or corruption;

I3 - In case of bribery and/ or corruption the employee will be severe adverted with the possibility be dismissed of your activities;

J - Internal Recording and Recording:

J1 - As internal company policy, we keep financial documents for a long period of time in order to verify possible cases of bribery and/ or corruption;

J2 - Every employee who gives and/ or receives any type of kindness must register the fact and keep it if he/ she is asked to present it in case of suspected bribery and / or corruption;

J3 - Receipts and invoices must be delivery to the Board of Directors in cases of travel;

K – Protection:

K1 - Every employee of the company at any level will have unconditional support in cases of constraints regarding bribes and/ or corruption.

L - Training and Communication Processes:

L1 – Employees in the company will undergo informative training on company policy;

L2 - The purpose is all our customers and suppliers having understood the company policy before making byz with us;

M - Who is responsible for this company policy?

M1 - The Chief Executive Officer of the company as the main responsible for the execution of these measures and all employees as co-participants in the process.

N - Monitoring and Updating Process:

N1 – Follows the internal standard of the company;

N2 – All people involved in the company are invited to give your support to improve the standard of company policy;

N3 – The bribery and/or corruptions policy do not belong to the employee contract about Brazilian law;

O - Risk Scenarios - The List is not limited to those:

(1) When a payment is requested to be made in a country other than the one where the customer and/ or supplier resides;

(2) When a customer and/ or supplier requests an extra payment without prior notice in order to facilitate the contracted service;

(3) When a client and/ or supplier requests the hiring of a relative and/ or friend;

(4) Where a third party requests the use of separate letters containing terms and conditions outside the main contract;

(5) When the company receives an invoice for services with values different from those proposed and the type of service performed;

(6) When the third party requests that it include another person in the transaction for the realization of the business knowing the company would be unnecessary and inconvenient;

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