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ANTI-CORRUPTION P O L I C I E S



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About PLBrasil Group

With more than 15 years of tradition and ethical consolidation in the market, **PLBrasil Group** is structured to serve companies of all segments, legal departments and law firms inside our country and abroad, providing excellent paralegal services (constitution and regularization of company licenses and registrations), legal representation and virtual address (corporate and tax), registration of foreign capital inside the country and Brazilian capital abroad, digital certification, Due Diligence and administrative/forensic certificates.

Besides optimizing and solving the processes in public and private agencies so that companies and their professionals can fully dedicate to their strategic areas and their clients, our work and team expertise is dynamic, intellectual, and, consequently, faster.

In 2017, **PLBrasil Group** has consolidated an important milestone: the expansion of its operation areas, including services of translation, insurance brokerage and coworking in its portfolio.

We recently carried out two important expansions, one of them is the creation of Business Process Outsourcing (BPO) solutions, comprising the following fields: accounting, tax, financial and payroll. And PLBrasil Health&Safety, a service that includes a set of technical, medical and educational measures aimed at preventing accidents and diseases in workplaces, protecting the worker's physical and psychosocial integrity.

Our primary goal is to offer the best business solutions, with efficiency and quality, to companies and investors and foreigners who wish to expand their investments and have a quality back office in our country.

Makes it easy.



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Anti-corruption Code

This Code is an integral part of the “Manual” and aims to ensure that its members and correspondents understand the general requirements of anti-corruption laws, especially the Law 12.846/2013 and the FCPA - Foreign Corrupt Practices Act and UKBA - UK Bribery Act), also serving as a prevention tool to guide members to recognize and avoid conflicts and violations of these laws.

PLBrasil Group and its members are committed to conducting business in a legal, ethical, transparent and professional way, and everyone has the obligation to assimilate, accept and execute the guidelines and policies contained in this Manual.

This is a significant responsibility, especially given the complexity and high risks in complying with the FCPA and UKBA. After reading this Manual, you are required to complete and sign the Commitment Agreement as an evidence that the message has been understood and it will be followed.

Failure to comply with anti-corruption laws can result in serious penalties to **PLBrasil Group** or its members, up to and including criminal liability for the individual involved with fraudulent payments or with knowledge and approval of such payments; and disciplinary actions by the company, when it is for members, including termination and loss of benefits. Periodically, the company will verify that everyone is acting in accordance with this Policy and the anti-corruption laws, through the managers and coordinators who shall take measures to ensure that the members under their responsibilities obey the rules and guidelines contained in this Manual. The member who has any doubt or question about this Manual, any anti-corruption law or regulation, must ask for clarification from his or her immediate manager, who, if necessary, will seek support from the Legal Department or even from external lawyers for the proper clarifications.



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Introduction

Important Considerations about Law 12486/13

1. In January 2014, the entry into force of Law No. 12.846 as of August 1, 2013 was announced, which provides for the administrative and civil liability of legal entities for the practice of acts against the public administration. Among the differences announced, one of them highlights the possibility of criminal punishability for entities in general.
2. Local laws shall be obeyed. If the compliance with this Manual would imply a violation of the law in force in Brazil, the local law must be followed, and managers and coordinators must be informed of the conflict.
3. From then on, companies involved in fraud will be the target of civil and administrative proceedings and may pay fines ranging from 0.1% to 20% of gross annual revenue (when it is not possible to calculate this revenue, the amount may be stipulated by a judge and vary between R\$ 6 thousand and R\$ 60 million). In some cases, the Courts may even order the closure of the company.
4. This Manual supplements, but does not replace, the FCPA/UKBA Act and the Disciplinary and Ethical Conduct Manual.

Definitions

In order to make the understanding of anti-corruption laws easier, especially Law 12.846/2013, FCPA and UKBA, it is essential that all members are familiar with the following definitions:

CORRUPTION

It is abuse of power or authority by a person to obtain advantages for oneself. The most common type of corruption is bribery.

BRIBERY

It consists of the offering, donation, receiving of something with value in exchange for favorable treatment by a company, official authority, or public official.

CIVIL SERVANT (OR GOVERNMENT EMPLOYEE)

A “civil servant” or “government employee” is considered to be all directors and employees of public or government-controlled companies, this term also includes family members of any such person (spouse, partner, grandparents, parents, children, siblings, nephews/nieces, uncles/aunts, and first cousins).



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See below some authorities and categories of individuals that are considered to be “civil servants” for the purpose of anti-corruption laws:

1. Directors and employees of any governmental entity at the national, state, regional, municipal or local level, including elected officials;
2. Any individual acting temporarily in an official capacity for or on behalf of any governmental entity;
3. Directors and employees of companies with government participation;
4. Candidates for political office at any level, political parties and their representatives; and
5. Directors, employees or official representatives of any public international organization, such as the World Bank, the United Nations and the International Monetary Fund.

FACILITATION PAYMENT

It is a small payment to civil servants to ensure or expedite the performance of an action or service to which a person or company is normally and legally entitled.

For example, small payments for obtaining permits, licenses, and other official documents; processing government documents such as visas and work orders; provision of telephone services; provision of water and electricity, etc.

MONEY LAUNDERING

It is a set of commercial or financial operations that seek to incorporate into the economy resources, goods and services that originate from or are linked to illicit acts.

UNDUE ADVANTAGE OR PAYMENT

Cash payments and any transfer of tangible or intangible value to influence or reward any official act or decision of a civil servant.

GOVERNMENT ENTITIES

This refers to commercial enterprises, institutions, agencies, departments and bodies owned or controlled by the government and other public entities (whether the ownership or control is full or partial), including research institutions, universities and hospitals.

KNOWLEDGE

Knowledge, as described in the FCPA and UBKA Law, is a broader term than “true” knowledge. To violate the anti-corruption provisions of the law, a person must “know” that an illegal payment is being offered. According to the FCPA, knowledge is present when a person is aware that “it is virtually certain that a particular outcome will occur” or when he/she “firmly believes” in the existence of that possibility.



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THING OF VALUE

It includes cash, gifts, travel, entertainment, job offers, meals on business. Any item of value can also include event sponsorship, scholarships, research support, and charitable contributions requested by, or for the benefit of, a government employee, their family members, even if they are for the benefit of a legitimate charitable organization.



1. PLBrasil Group Values

Underpinning values guide **PLBrasil Group's** anti-corruption policies. These values are based on legality, transparency, reliability, integrity and social responsibility.

PLBrasil Group and its members are committed to conducting their business in a legal, ethical, transparent and professional manner, in light of the requirement to assimilate, accept and execute anti-corruption policies and guidelines.



2. Scope

For the purposes of this Anti-Corruption Manual, we clarify that anti-corruption laws apply to all members, including corporate members, and to any third party that is acting on behalf of the

company.

All third parties representing the **PLBrasil Group**, such as correspondents, service providers, business partners and suppliers will be informed about this Manual and will undertake to follow all relevant anti-corruption laws, being a prerequisite to act on behalf of the **PLBrasil Group**.



3. Anti-corruption laws

3.1 FCPA (Foreign Corrupt Practices Act)

The U.S. Foreign Corrupt Practices Act (FCPA), in general, strictly prohibits the payment of bribes to foreign government representatives for the purpose of obtaining, retaining, or directing business.

The FCPA is the main American anti-corruption law, having been passed by the United States Congress in 1977; it is the model for the anti-corruption laws of several other countries, being the most important and effective anti-corruption rule.

Thus, under the FCPA, a company may not give, offer, promise, or authorize the giving of anything



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of value to foreign government employees, either directly or through an intermediary, in order to influence the employees' actions to obtain a not proper advantage.

This prohibition, in fact, is intended to prevent the giving of not only money, but anything of value, including gifts, travel, meals or entertainment, donations, sponsorships, offers of employment, and other advantages that could personally benefit the civil servant or members of his or her family.

The FCPA created criminal and civil penalties for employees, managers and representatives of companies that commit acts of corruption abroad, whether such acts are carried out by the parent companies or their subsidiaries.

FCPA enforcement involves the following bodies:

- The U.S. Department of Justice, which enforces the law; and
- The Securities and Exchange Commission - SEC (a body similar to Brazilian Securities and Exchange Commission), which is responsible for its coordination.

The FCPA has two core principles: the anti-bribery provisions, which deals with bribes to civil servants outside the United States, accounting records, which deals with

requirements for maintaining files and internal controls. The following is a summary of these principles:

ANTI-BRIBERY PROVISIONS

The FCPA forbids companies from making corruptly motivated payments, directly or indirectly, to any foreign civil servant (including their family members) or to political parties, politicians, or political candidates (including their family members), to obtain or retain business, direct transaction with any person, or gain any improper business advantage.

For the purpose of the FCPA, an illegal payment can be in the form of cash or any other item of value, or it can be any other type of benefit, such as unnecessary or extravagant travel or entertainment.

The FCPA covers payments made directly by the company and indirectly through an intermediary such as business partners.

Illegal payments can include corrupt payments made to get or keep government contracts, or payments made to obtain any other benefit from a government employee, such as a tax reduction, legal approval, a change in the law, or the receipt of necessary permits.



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ACCOUNTING RECORD PROVISIONS

The FCPA requires companies to keep records that accurately and fairly reflect their transactions and to establish accounting controls to provide reasonable assurance that transactions are accurately recorded. False, misleading or incomplete entries in these record books or other documents are forbidden.

These requirements are intended to prevent companies from concealing bribes and to discourage fraudulent accounting practices, and they extend to anyone acting on behalf of the company.

3.2 UKBA (*UK Bribery Act*)

The UK Bribery Act (UKBA) is a British law to combat and prevent corruption. It is considered one of the strictest laws in the world with regard to combating corporate corruption - in many respects, the UKBA's criteria surpass its equivalent law in the United States, the FCPA. It is transnational in nature in that it applies to legal entities with their registered office (or, at the very most, their corporate representation) in

the United Kingdom (England, Wales, Scotland and Northern Ireland), but also to those doing business with legal entities established in the United Kingdom.

The UKBA was adopted by the British Parliament in April 2010, and came into effect in July of the following year. This new law repealed and replaced the previous laws, creating four offenses:

- Active corruption of public or private individuals (Section 1);
- Passive corruption of public or private individuals (Section 2);
- Corruption of foreign public officials (Section 6);
- Failure of companies to prevent corruption (Section 7)..



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4. Main Features

The six principles

The introduction of the crime of corporate failure to prevent corruption is particularly innovative in that it emphasizes the benefits of prevention rather than simple repression, leading companies to implement internal anti-corruption rules and procedures. This new criminal offense is unprecedented in that it focuses purely and simply on legal entities or, in the terms of the law, “relevant business organizations” whereas, the punishment of legal entity under criminal law is still a recent reality. In this context, the British Ministry of Justice published in March 2011 (non-binding) guidance guidelines concerning the procedures set out in the law. The general principles of the guidelines can be summarized as follows:

1st Principle - Proportional Procedures: the procedures to be adopted should be proportional to the perceived risks of corruption and the nature, scale and complexity of the activity pursued by the legal entity. Furthermore, these procedures should be clear, practical, accessible, effective, implemented and enforced by the entity.

2nd Principle - Commitment of the upper hierarchy: the upper management of the entity should commit to anti-corruption measures and adopt a culture of collectivity in

which corruption is considered unacceptable. This commitment should include ways of communicating this anti-corruption policy within the organization and the involvement of senior management themselves in the development of anti-corruption procedures.

3rd Principle - Risk assessment: There should be an assessment - periodic, informed and documented - of the nature and extent of the entity’s exposure to internal and external potential risks to corruption. The most common external risks are classified into five groups: country risk, sector risk, transaction risk, business opportunity risk, and business partnership risk.

4th Principle - Due Diligence: due diligence, proportional to and guided by the risk, should be performed on the business counterparties.

5th Principle - Communication (including training): through internal and external communication and training measures, the anti-corruption policy should be embraced by the organization, to an extent commensurate with the risks it faces.

6th Principle - Monitoring and evaluation: the procedures aimed at fighting corruption should be monitored and evaluated, and the necessary adjustments should be implemented whenever necessary.



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5. Rules and Procedures

All members and third parties acting on behalf of the **PLBrasil Group** are required to comply with the rules and procedures detailed below, which are designed to ensure compliance with Anti-Corruption Laws..

These rules and procedures cover the following items involving civil servants::

- Bribery.
- Meals, travel, and entertainment
- Gifts, giveaways.
- Facilitation payments.
- Third-party representatives.
- Contributions to charitable causes.
- Political contributions.
- Sponsorships.
- Acquisitions.
- Accurate books and records.

In case of doubt about the proper application of the rules and procedures of this policy, the member should contact his or her immediate manager and/or coordinators.

It is **PLBrasil Group's** policy that, when doing business, all its members and/or third parties acting on its behalf must fully comply with

applicable anti-corruption laws, laws in general. Therefore, everyone acting on behalf of the **PLBrasil Group** is prohibited from offering, promising, making, authorizing, or providing (directly or indirectly through third parties) any improper advantage, payments, gifts, or the transfer of anything of value to any civil servant (including their family members) to influence or reward any official action or decision of such person for the benefit of the company.

Anti-corruption laws, such as the FCPA, not only apply to the individual who pays the bribe, they also apply to the individuals who acted in a way that encouraged the payment, i.e. they apply to any individual who:

- Approve the payment of a bribe;
- Provide or accept false invoices;
- Retransmit bribe payment instructions;
- Cover up the payment of a bribe; or
- Knowingly cooperate with the payment of a bribe.

No member will be punished for delay or loss of business resulting from his or her refusal to pay a bribe.



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6. Relationship with suppliers and correspondents

These rules and procedures are applicable to all third parties representing the **PLBrasil Group**, such as correspondents, service providers, business partners, suppliers, etc. Contracting a third party must be based on the business needs of the **PLBrasil Group** and the merits of the company or individual contracted.

No third party acting on behalf of the **PLBrasil Group** must exercise improper influence over civil servants. Third parties must also not have been appointed by civil servants.

The **PLBrasil Group** only does business with honest, reputable and qualified partners and maintains appropriate procedures to conduct an audit on any business partners to assess the risk of corruption before doing any business with them.

PLBrasil Group must also check to see if any of these partners are known to have engaged in corruption or are under investigation, prosecution, or conviction.

If so, the **PLBrasil Group** must investigate the facts and decide based on the results, taking into account the risk of damage to its reputation.

As of the date of this Manual, all contracts with business partners must include clauses to ensure compliance with anti-corruption laws, in particular the FCPA, to mitigate the risk of illicit payments and provide the company with the means to terminate the relationship if violations occur.

The **PLBrasil Group** will not admit any corrupt practices by representatives.



7. Nepotism

PLBrasil Group does not favor spouses, relatives, partners due to inbreeding or affinity, up to third degree in work relations, in the hiring of third parties or in contractual execution. All members must keep an impartiality, ethics, and transparency conduct in all internal and external processes, as described in the company's Code of Ethical Conduct.



8. Gifts, giveaways and hospitality

It is good a conduct sign not accept or offer gifts or hospitality, or give gifts of any kind in favor of one's own services and benefits or in the name of the **PLBrasil Group**.



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However, institutional and non-commercial gifts (such as office supplies, agenda, pen, calendar, cap and book) will be considered acceptable, and therefore may remain with the member. It is still forbidden to commercialize the gifts and giveaways internally or externally. Business meals should preferably take place over lunch and should be avoided during the negotiation and contracting of services phase. If the member has doubts about the possibility of offering or accepting any kind of gift or giveaways, he/she may contact his/her immediate superior, manager or the Compliance area of the **PLBrasil Group**.

It is forbidden and intolerable for members to require favors or gifts from partners with whom they do business, whether for their own benefit or for that of their family members, and it is forbidden to give the impression that a transaction, contract, or decision depends on a favor, gift, or hospitality.

It is forbidden and intolerable for members to accept as a gift any kind of money or equivalent, regardless of the amount.



9. Support and contributions to political parties

PLBrasil Group does not support or contribute to political campaigns of candidates for elective public positions. It is, therefore, forbidden to broadcast or advertise political campaigns and candidates in materials, social media, documents or in any other internal or external communication of the company.



10. Assets

It is the responsibility of all employees and collaborators to take care of the equity, tangible and intangible assets, people, reputation, images, business processes and information of the **PLBrasil Group**, as well as to fight any frauds, illegal acts of corruption and data manipulations that may damage the image of the company and its assets.



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11. Accounting books and records

PLBrasil Group ensures the transparency and accuracy of its financial operations, guaranteeing the proper recording of transactions as required by Brazilian and international accounting laws.



12. Corporate excellence and knowledge dissemination

PLBrasil Group invests in training and in the spread of knowledge among our team, strengthening its expertise and corporate excellence. It is essential to spread the corporate policies among all employees and collaborators, as well as the knowledge about the risk activities, fraud, corruption, money laundering, bribery that could affect the company's business and reputation.



13. Channels for listening, reporting, breaches and sanctions

It is the responsibility of all members to communicate any breach and suspected breach

of the requirements of anti-corruption laws, in particular Law 12.846/2013, as expressed in this Manual.

Violations communications, whether identified or anonymous, should be directed to the Investigation Committee.

PLBrasil Group supports and encourages employees, clients and co-workers to report any sign of transgression and violation of ethical principles, laws and regulations, policies, corruption, and improper or illegal conduct.

So **PLBrasil Group** makes the reporting channel available through the website or e-mails, ensuring the confidentiality of the denunciation and of the parties involved.

The Internal Investigation Committee will be responsible for investigating cases with impartiality, investigating the evidence and guaranteeing the anonymity of the reporter. Once the veracity of the reporting is verified, it will be sent to the **PLBrasil Group's** Law Office, which will validate the case according to the laws in force. Final decisions will be established by the company's partners.

The intentional provision of false information will not be tolerated, and the reporter will be subject to the terms of the applicable laws.



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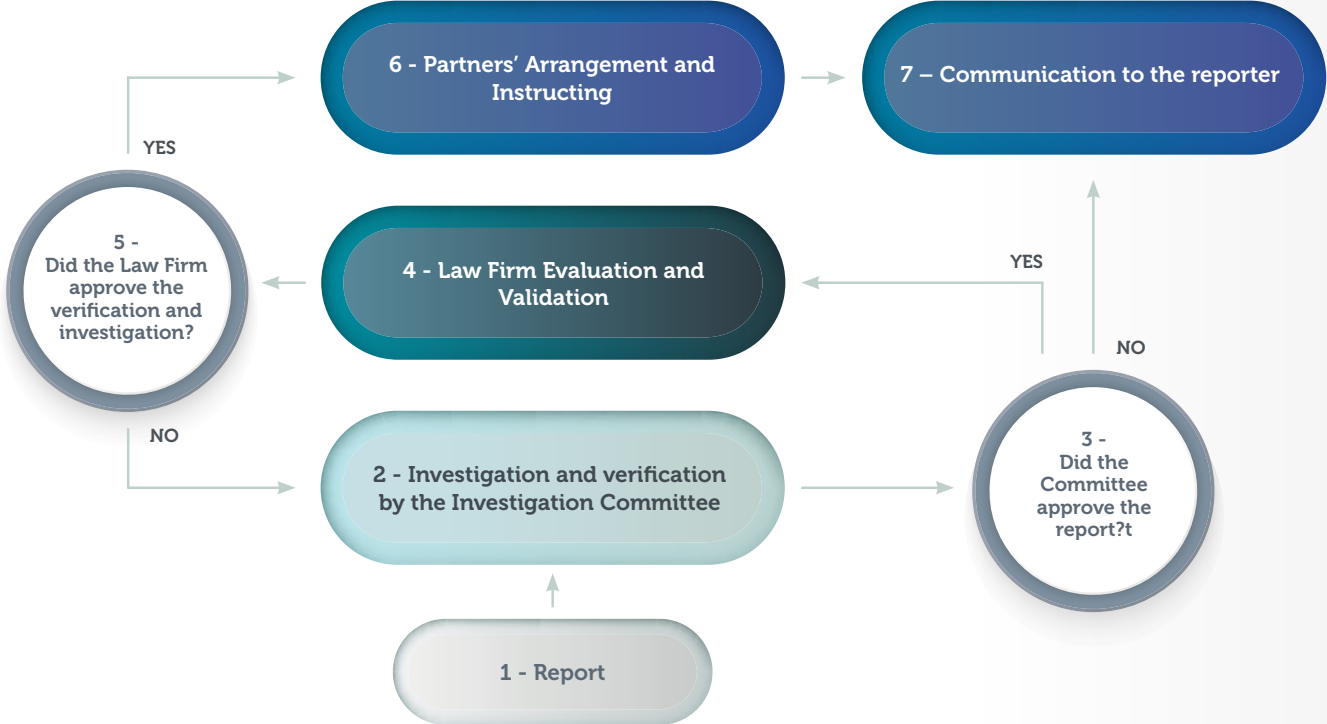
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The following investigation and verification process is hereby established:

How to report anything?



Reports require concrete facts, especially if there is any connection to moral or sexual harassment, discrimination, or any act of violence or physical or psychological abuse. For this, **PLBrasil Group** will need data such as: Aggressor's name, situation occurred, dates, places of occurrence, names of eventual witnesses. The absence of data will compromise the investigation and verification of the facts and their results.

Regardless of whether communications of violations are identified or anonymous, **PLBrasil Group** will make arrangements to protect the confidentiality of any report subject to applicable law, regulation, or legal process.

E-mail: etica@plbrasil.com.br

Site: www.plbrasil.com.br/canal-de-denuncia



14. Non-retaliation policy

PLBrasil Group will not permit or tolerate any kind of retaliation against any person who makes a good faith report or complaint of violation of the anti-corruption policy.

Any member who engages in retaliation is subject to company disciplinary action, including termination of employment.

Violations of Law 12.846/2013 may result in severe civil and criminal penalties for the **PLBrasil Group** and the members and/or representatives involved..



15. Investigation Committee

To ensure impartiality and secrecy in the investigation process, it is determined not to disclose the names or positions of the members of the Committee, who may be from different hierarchical levels within the company.

A member of the Committee shall be responsible for receiving the complaint through the channels made available by the **PLBrasil Group** and pass it on to the other Committee members for further investigation.



16. Penalties upon confirmation of violation

Criminal penalties can be imposed on both individuals and legal entities.



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The penalties for legal entities are substantial fines and their executives can also be imprisoned. In addition, the company can be ordered to return the gains made from the illegal act of corruption.

In addition to the penalties that are imposed by law, violations of the anti-corruption policy can be punished with disciplinary measures that may include termination of the employee's or representative's contract and an opinion for prosecution.

Faced with the possibility of severe punishment, the **PLBrasil Group** is concerned about being in compliance with the law, through practices for the protection of its interests, such as due diligence and external audit processes, training programs, inclusion of contractual provisions with representatives, as well as internal control and careful monitoring of the company's activities.

As such, **PLBrasil Group** forbids all kind of bribery and requires its employees to comply with all applicable anti-corruption and related laws.



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WARNING

To ensure compliance with anti-corruption laws, including the provisions of the Law 12.846/2013, members must be aware of signs that may indicate improper advantages or payments that may be occurring. Warning signs are not necessarily evidence of corruption, nor do they automatically disqualify third parties who represent the **PLBrasil Group**. However, they do raise suspicions that should be investigated until we are certain that these signs do not indicate problems.

Members should check for any of the following warnings:

- Counterparty has a reputation for taking bribes;
- Counterparty asked for a commission that is excessive, paid in cash or otherwise irregularly, with no receipt provided by the public body;
- Counterparty recommended by a civil servant;
- Counterparty provides or requests unreliable invoice or documents;
- Counterparty refuses to include reference to anti-corruption measures in the contract, in writing;
- Counterparty proposes an unusual financial scheme, such as requesting payment into a bank account of unknown holder, in a country

other than the one in which the service is being provided, or requesting payment into more than one bank account;

- Perception that donating to a charity institution at the request of a civil servant is a trade-off for government action;

NOTE

“Counterparty” referred to in this Handbook is a participant in a trade. A trade has several participants who trade with each other, each of whom is a counterparty to all the others. For example, the seller is counterparty to the buyer and vice versa.



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PRACTICES THAT WILL NOT BE ADMITTED:

- **Embezzlement or double-dealing** – using or accumulating unaccounted-for funds
- **Tax evasion and tax avoidance** – they are practices that break the law with the purpose of reducing or hiding the occurrence of the event that creates tax liability, as per Law 4.279/65 and arts. 1st and 2nd of Law 8.137/90.
- **Active corruption (art. 322 of the Criminal Code)** – offering or promising an undue advantage to a civil servant to induce him/her to perform, omit or delay an official act.
- **Passive corruption (art. 317 of the Criminal Code)** – requesting or receiving, for oneself or a third party, directly or indirectly, even if out of office or before assuming it, but because of it, an undue advantage or accepting the promise of such advantage.

- **Influence peddling (art. 332 of the Criminal Code)** – Soliciting, demanding, charging or obtaining, for oneself or another, an advantage or promise of advantage, under the pretext of influencing an act carried out by a public official in the exercise of his or her duties.
- **Money laundering (art. 1st of Law 12.683/2012)** – hiding or concealing the nature, origin, location, disposition, movement or ownership of assets, rights or amounts arising directly or indirectly from a criminal offense.
- **Piracy (art. 184 of the Criminal Code)** – violation of copyrights, intellectual works, or software, such as improper copy, use, sale, and distribution of such rights.
- **Smuggling (art. 334-A of the Criminal Code)** – importing or exporting forbidden goods.
- **Falsification** – copying, reproducing or counterfeit, without authorization, documents, products or services, in order to get advantage, usually economically.



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