



# ANTI-CORRUPTION POLICY

Version 05/2019

Compliance Alubar Group



## 1. PURPOSE

The purpose of the Anti-Corruption Policy is to reinforce Alubar Group's positioning against any acts of corruption, as well as to establish rules and guidelines based on Law No. 12.846/13 (Anti-Corruption Act), Act 8420/15 and other applicable laws, steering all of our business activities with ethics, transparency, independence, integrity and regularity, in order to safeguard the credibility and reputation of our companies.

## 2. TARGET AUDIENCE

This policy applies to the Board of Directors, Management, employees and third parties (suppliers, sales representatives, consultants, contractors and subcontractors) of the Alubar Group.

## 3. CONCEPTS

Corruption: Act or effect of corrupting; dishonest, fraudulent or illegal behavior involving the exchange of money, assets or services for personal gain; and the act of changing the original status or characteristics of something. The most common form of corruption is bribery.

Bribe means paying, offering, promising or receiving an improper benefit to influence the behavior of someone seeking to obtain or retain any kind of commercial advantage. Bribery can occur in various ways – as the offer or delivery of any amounts of money or any other thing of value. In fact, even common trading practices or social activities, such as the delivery of gifts or hospitality, may constitute bribery under certain circumstances.

Unlawful acts means going against ethical principles in order to obtain any advantage, financial or not. Is an act prohibited by laws or established rules.

## 4. PROCEDURE

Employees should not commit acts of corruption and bribery, as well as refraining from using intermediaries, such as agents, consultants, distributors or any other business partners to this end.

The Alubar Group makes no distinction between public or private officials regarding the occurrence of acts of corruption and bribery: corruption and bribery are not to be tolerated, regardless of the position of the receiver. Despite this, the Group recognizes that acts of this nature, involving the public administration, generate negative impacts of higher proportion that affect society as a whole, and therefore, special measures in the relationship with public agents and sectors should be adopted.

Always question before offering or giving away money or anything else of value, regardless of the recipient, especially if this act might be interpreted as an illegitimate practice. If the above is affirmative, or if you are unsure whether the act is a legitimate practice, do not proceed with the act before making sure that you are not getting involved in an act of corruption.

## 5. GUIDELINES

Alubar Group employees and third parties are prohibited from:

- Promising, offering or giving, directly or indirectly, undue advantage to any public agent or third person connected to the agent;
- Financing, funding, sponsoring or in any way subsidizing the practice of illicit acts;
- Using another individual or corporation to hide or disguise their real interests or the identity of the beneficiaries of the acts performed;

Concerning tenders and agreements, it is considered intolerable:

- To breach any of the provisions of the Law 8.666/93 (Law on Public Tenders);
- To frustrate or defraud, by adjustment, arrangement or any other work, the competitive nature of the public tender practices;
- To prevent, disturb or defraud the completion of any act concerning public tender practices;
- To remove or seek to remove any bidder, by fraud or offered benefit of any kind;
- To adulterate any public tender or agreement derived from it;
- To create, fraudulently or illegally, any corporation to participate in public tender or celebrate administrative agreement;
- To obtain advantage or undue benefit, fraudulently, by the modifications or extensions of agreements signed with the Public Administration, unauthorized by law, at the convening notice of the public tender or in their contractual instruments;

- To manipulate or defraud the economic-financial balance of the agreements signed with the Public Administration;

#### Collaboration with public agents and bodies:

- Our employees are obliged to cooperate with research activity or supervisory bodies, from public entities or agents, and they could not interfere in their work, including within regulatory agencies and supervisory bodies of the national financial system.

#### Books and accounting records:

- The Alubar Group is obligated to keep detailed, correct and precise records of its accounting, operations and financial transactions. It is prohibited to:
  - Use fake financial documents;
  - Make intentionally incorrect accounting entries;
  - Undertake any kind of accounting fraud;
  - Use any accounting artifice to hide or cover up illegal payments.
- All records must be archived electronically, using the integrated system (ERP), for any audit processes and/or investigations;
- We submit all accounting records for audit each year, by an independent company, and publish such reports through the official media and the major newspapers.

#### **Other Anti-corruption Guidelines:**

The commitment against corruption should have the active participation of everyone in the Alubar Group, thus it is essential that the processes be supported by other policies that supplement this document. They are:

##### Codes of Conduct (employees and third parties)

Guidelines regarding the general conduct, expected and intolerable acts, to be practiced by all employees and third parties of the Alubar Group.

*See Code of Ethical Conduct*

*See Third-Party Code of Conduct*

### Policy for Gratuities, Gifts, Donations and Other Contributions

Definitions, rules and guidelines concerning the offering and receiving of gratuities, gifts, hospitality, entertainment, subsidies, donations, contributions (political or otherwise) and sponsorships.

### Conflict of Interest Policy

Exposure to situations that characterize conflicts of interest and guidelines on how the Group's employees should act in these instances.

### Due Diligence Policy

Guidelines for screening, applicability, execution and response to due diligence of third parties who have business relationships with the Alubar Group.

### Agents and Public Sector Relationship Policy

Guidelines on who may, or may not, get in touch (on behalf of the Alubar Group) with public agents, how such meetings are to be conducted, segregation of roles in the public sector-related operations, offering of amenities, participation in tenders and public agreements.

## **6. ACCEPTANCE OF THE POLICY**

Employees and third parties should review this Policy and confirm understanding of its content. In addition, managers, employees in the area of Compliance and Ethics Committee members shall undertake to follow these terms and conditions, duly enforcing them in their corresponding roles.

## **7. DECISIONS, WAIVER AND QUESTIONS**

The Compliance area, with the endorsement and support of the Ethics Committee, has the authority to make decisions, adopt measures, give instructions and provide guidance, as deemed appropriate during the implementation and application of this Policy, as well as manage, monitor or resolve declared or notified conflicts. This authority will be exercised after all relevant facts are taken into consideration and, whenever possible, after discussing the matter with the Board of Directors.

The waiver or suspension of any policy or guideline will only be approved by the Board of Directors and the Ethics Committee of the Alubar Group.

If you have any questions regarding this Policy, need guidance or clarification on how it applies to specific situations, suspect or know of acts that are being committed or will be committed in

violation of the same, you should contact the Compliance area or use the Ethics Channel of the Alubar Group to denounce such violations, thus enabling an investigation.

## 8. ETHIC CHANNEL

The Alubar Group believes that the effectiveness of an Integrity Program is only possible with the participation of all the individuals that make up the companies. In this way, it is the responsibility of each employee and third party to comply with the explicit conduct on this Policy.

If any situations that characterize a violation of conduct in this Policy are verified, you should report it, thus aiding the company in building a more upstanding work environment. The situations may be lodged with the immediate manager and, if the claimant does not feel comfortable doing so, seek the area of Compliance by phone + 55 91 3322-7212, e-mail [compliance.alubar@alubar.net](mailto:compliance.alubar@alubar.net) or in person.

If the employee prefers to report remain anonymous, it is possible to do so through the Ethics Channel, which is operated by an independent company, with a high standard of security and confidentiality of information, using the methods below:



Brasil: 0800 721-1288  
Exterior: +55 71-3507-1818



[canaldeetica@deloitte.com](mailto:canaldeetica@deloitte.com)



[www.ethicsdeloitte.com.br/alubar](http://www.ethicsdeloitte.com.br/alubar)

Any and all information related to the report will only be accessed by the Ethics Committee, which has the responsibility to maintain the secrecy of all information received. If the claimant wishes to have his or her identity revealed (only to the Ethics Committee), such should be EXPRESSED CLEARLY in the report (I WANT TO BE IDENTIFIED).

The Alubar Group assured that all of its employees or third parties that act in good faith and make a report will be exempt from any acts of retaliation or intimidation.

## **9. NON COMPLIANCE**

Employees who violate this or any other policy of the Group will be subject to the disciplinary measures contained in this document.

## **10. RELATED POLICIES**

The guidelines mentioned in this document have references in other policies of the integrity program. They are:

Code of Ethical Conduct

Third-Party Code of Conduct

Conflict of Interest Policy

Policy for Gratuities, Gifts, Donations and Other Contributions

Due Diligence Policy

Agents and Public Sector Relationship Policy

Policy on the Use of the Ethics Channel

Consequences Policy

