



BRITech

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# BRITech's ANTICORRUPTION MANUAL

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## 1. INTRODUCTION

BRITech S.A. (“BRITech”) is committed to fight against Corruption inside and outside its work environment, in order to reinforce its commitment to transparency and long-term vision. In addition to BRITech’s Code of Ethics and Conduct, we have created this Manual, “BRITech’s Anticorruption Manual”, to guide employees in cases of Corruption or illicit conduct.

With the publication of Law 12.846, of 2013, (regulated by Decree nº. 11.129/22), as known as “Brazilian Clean Company Act”, the fight against corruption in Brazil raised awareness, along with Convention on Combating Corruption of Foreign Public Officials in International Business Transactions of the Organization for Economic Cooperation and Development (OECD), the United Nations (UN) Convention against Corruption and the Inter-American Convention against Corruption of the Organization of American States (OAS).

In this context, BRITech aligns itself with Clean Company Act to promote fight against Corruption, as well with *United Kingdom Bribery Act* of 2010 (UKBA) and the *United States Foreign Corrupt Practices Act* of 1977 (FCPA).

This Manual aims to ensure that BRITech employees are aware of anticorruption legal framework and how to act in day-to-day situations.

If the employee doesn’t know how to act in a certain specific case, he must report or ask the **Ethics Committee** ([etica@britech.global](mailto:etica@britech.global)) to better resolve conflicts.

This Manual serves as a complement to the principles established in BRITech Code of Ethics and Conduct, respecting its forecasts, and strengthening the precepts already established by the company.

## 2. RECIPIENTS

This Manual is intended for all employees, trainees, interns, consultants, anyone part of BRITech's staff, as well as its controlled companies, Franchisees and their respective interns, trainees, and consultants.

This Manual is also intended to govern for all commercial partners, suppliers, third parties and service providers, contractors, or subcontractors of BRITech or its franchisees, as well as customers and sponsors.

## 3. DEFINITIONS

In order to facilitate the understanding of this Manual, the expressions are delimited with the following definitions.

### **What is Public Administration?**

It's the set of State bodies, services and agents that meet the needs of society including, without limitation, autarchies, public foundations, public companies, and semi-public corporation.

### **What is Foreign Public Administration?**

They are State bodies and entities or diplomatic representations of a foreign country, of any level or sphere of government, as well legal entities controlled, directly or indirectly, by the public authorities of a foreign country<sup>1</sup>.

### **Who are Public Agents?**

Public Agents are public servants and all those who exercise, even if temporarily or without remuneration, by election, appointment, designation, contracting, mandate, position, employment, or function in any and all Public Administration bodies<sup>2</sup>.

Who Are Public Agents?

- ✓ Any public servant, public employee, person in charge of a public company, mixed economy, autarchy, foundation and parastatal entity, example: Brazilian Bank (*Banco do Brasil*), Federal Revenue Service (*Receita Federal*), Social Security (*INSS*), consulate, registry office;
- ✓ Leader and employees of political parties;
- ✓ Deputies, councilors, employees of Legislative, Judiciary and Executive branches;
- ✓ Candidate for political office;
- ✓ Inspection agents, such as health surveillance, regulatory agencies;
- ✓ Military and police;
- ✓ Employee or representative of foreign public entities.

### **Who are Foreign Public Agents?**

They are those who, even if temporarily or without compensation, exercise a position, job or public function in organs, state entities or in diplomatic representations of a foreign country, as well in legal entities controlled, directly

<sup>1</sup>Law 12.846/13 (Brazilian Clean Company Act), art. 5, item V, § 1.

<sup>2</sup>Law 8.429/92 (Administrative Improbability Law), art. 2nd.

or indirectly, by the public power of a foreign country or in international public organizations <sup>3</sup>.

#### **What are Harmful Acts?**

These are all actions carried out by legal entities that violate national or foreign public property, against Public Administration principles or against the international commitments assumed by Brazil<sup>4</sup>.

#### **What is Cartel?**

Cartel is an agreement between a group of companies, generally, for fixing of price of products, market performance objective, specific customers focus. This illegal practice can occur in a combined or implied way, with aim of increasing the profits of those involved<sup>5</sup>.

#### **What is Corruption?**

It's any offer or acceptance of an Undue Advantage, or bribe, to someone to exert influence in favoring, for themselves or for others, in each situation, implying in an unethical conduct. In Brazilian legislation, corruption is penalized when involves Public Agents.

#### **What are the different types of Corruption?**

- **Active corruption<sup>6</sup>:** occurs when offering or promising someone an Undue Advantage to a Public Agent, to prevent, omit or obstruct activity of function related to Public Administration.
- **Passive corruption<sup>7</sup>:** occurs when requesting or receiving, for itself or others, the Undue Advantage, even outside the function or before performing it.
- **Predictive Corruption<sup>8</sup>:** occurs when the Undue Advantage is accepted even before taking office in public office, aiming at favoring certain sectors or groups of the economy.

#### **Does Corruption only happen when it involves a Public Agent?**

No, Corruption can also involve employees and collaborators of private banks and private companies, such as, for example, when requesting for privileged information to commercial partners, in exchange of a “prize”. It's called private corruption, and that's criminalized by *United Kingdom Bribery Act* of 2010 (UKBA).

#### **What is Fraud?**

Also considered a crime<sup>9</sup>, Fraud can be any cunning, deceitful or dishonesty, with the intention of injuring or deceiving someone to obtain gain or Undue Advantage.

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<sup>3</sup>Law 12.846/13 (Brazilian Clean Company Act), art. 5, item V, § 3.

<sup>4</sup>Law 12.846/13 (Brazilian Clean Company Act), art. 5th, *caput*.

<sup>5</sup>Law 8.137/90 (Crimes against Brazilian Tax Order), art. 4th, II.

<sup>6</sup>Brazilian Penal Code, art. 317.

<sup>7</sup>Brazilian Penal Code, art. 333.

<sup>8</sup>Brazilian Penal Code, art. 317.

<sup>9</sup>Brazilian Penal Code, art. 171.

### **What is Undue Advantage?**

It's the offering of any type of advantage, pecuniary or not, to a Public Agent or professional from the private sector, with aim of self-favoring, in third parties favor, or in BRITech's favor.

### **What is the Ethics Committee?**

The **Ethics Committee** was created by BRITech Code of Ethics and Conduct and is responsible for authorizing the granting or receiving of gifts and entertainment, in addition, investigating complaints from any employee, customer or partner, through the email address: [etica@britech.global](mailto:etica@britech.global).

### **What is BRITech's hotline?**

This is the whistleblowing channel managed by an independent law firm **Cláudio Barbosa Advogados**, responsible for receiving complaints in a totally impartial manner, through the e-mail address: [ouvidoria@cbarbosa.com.br](mailto:ouvidoria@cbarbosa.com.br).

### **What is United Kingdom Bribery Act 2010 (UKBA)?**

It's the law from United Kingdom against acts of Corruption and bribery. It criminalizes bribery in public and private sphere, punishing both active and passive corruption. Among the sanctions, the culprit can serve 1 year in prison and pay a fine of £ 5,000 pounds sterling. BRITech, by maintaining facilities and businesses in the United Kingdom, also follows the precepts of this law.

### **What is United States Foreign Corrupt Practices Act of 1977 (FCPA)?**

It's the law from United States against acts of Corruption committed on behalf of a Foreign Public Officials. The FCPA prohibits both effective payment to Foreign Public Agents, and offering any type of bribe, even if not implemented. BRITech, as it has a franchise in the United States and uses American banking system, also follows the precepts of this law.

### **What is Money Laundering?**

It's a financial operation with intend of masking resources, goods, services from illegal acts<sup>10</sup>.

### **What are Politically Exposed Persons (PEP)?**

These are people who hold or have held public office in the past. As they offer more financial, fiscal and reputational risks, hiring PEP's requires more precautions and a complete *background check*.

### **What is National Register of Disreputable and Suspended Companies (CEIS)?**

It's the list of companies and individuals that have been sanctioned by State bodies in Brazil and, therefore, are prohibited from participating in bids or establishing contracts with Brazilian Public Administration.

### **What is National Register of Punished Companies (CNEP)?**

It's the list of companies that suffered any of the punishments provided in Brazil, by the Law 12.846/2013 (Brazilian Clean Company Act), including fines, loss of assets, suspension, and dissolution of activities.

### **What is Franchisor?**

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<sup>10</sup>Law 9.613/98 (Brazilian Money Laundering Law).

It's the company BRITech SA, responsible for administration and governance of BRITech ecosystem, with distribution franchises in about 20 countries, which work on support, implementation, and sustainability fronts to maintain the standard of products and services of the brand.

#### **What are Franchisees?**

These are the companies that are part of BRITech ecosystem, responsible for development of new solutions and products or for their distribution, support, and service.

## **4. GUIDELINES**

The BRITech's Anticorruption Manual is guided by Law 12.846/13 (Brazilian Clean Company Act), FCPA and UKBA, and is guided by several practical examples in the form of questions and answers, divided by topic, as follows:

### **4.1. SITUATIONS CHARACTERIZED AS CORRUPTION**

#### **What actions are forbidden and could be characterized as Corruption?**

- ✗ Offer or promise any advantage, directly or indirectly, to Public Agents or third parties to exert influence in any situation;
- ✗ Masking or disguising payments using fictitious contracts;
- ✗ Defrauding or frustrating bids or contracts with the Government, including through plot (agreement between two or more people), using privileged information, or offering Undue Advantages for this intent;

#### **What situations I cannot tolerate?**

- ✗ Do not accept promises or guarantees of goods or advantages of any kind, for yourself or third parties, with the aim of favoring someone;
- ✗ Do not provide confidential information to third parties, such as product pricing;
- ✗ Do not accept cash money for expenses not stipulated in the contract;
- ✗ Do not demonstrate connivance with suspicious cases of Corruption, without making the appropriate report to the External Reporting Channel ([ouvidoria@cbarbosa.com.br](mailto:ouvidoria@cbarbosa.com.br)).

### **4.2. CONFLICT OF INTEREST**

Any degree of relationship with Public Agents cannot harm or favor BRITech in any occasion. Therefore, all employees must avoid interactions with Public Agents or Politically Exposed Persons (PEP), that likely make impartial judgment impossible, in order to avoid conflicts of interest.

#### **My friend, a former Public Agent, is now unemployed. Can I promise him a referral for a vacancy at BRITech?**

- ✗ No. Any referrals for vacancy at BRITech should be based on professional and technical capabilities and not in favor of a family

member or friendship ties. Violation of this principles will be considered a conflict of interest, in addition to violating international anticorruption legislation, and may constitute a possible exchange of an Undue Advantage to a Public Agent. It's also not allowed to indicate relatives of Public Agents, such as spouse, partner, and siblings. All hires for vacancies in the BRITech ecosystem will undergo a technical assessment and complete *background check*.

### 4.3. GIFTS, PRESENTS AND ENTERTAINMENT

It isn't allowed to offer or accept any gift, present, entertainment, meal, travel, or hospitality from Public Agents. Any gifts, presents and entertainment must comply with the guidelines of the BRITech Code of Ethics and Conduct.

#### **When visiting BRITech, can I invite a Public Agent to lunch?**

- ✓ Yes, but accepting or offering any payment to a Public Agent is prohibited, in accordance with the zero-tolerance principle described in the BRITech Code of Ethics and Conduct. If any lunch occurs, each one pays for their meal.

#### **Can I offer gifts such as BRITech caps, notebooks, pens or backpacks to Public Agents?**

- ✓ It's allowed to offer institutional gifts, provided and in the line with prior guidance from the BRITech Human Resources Department.

#### **Can I receive a gift from Public Agents?**

- ✗ No. If you receive it, don't accept it, and explain that this practice isn't allowed in the company, due to the zero-tolerance principle adopted by BRITech related to gifts, presents and entertainment offered by Public Agents. If you keep the gift with you, notify the **Ethics Committee** ([etica@britech.global](mailto:etica@britech.global)), so the gift can be donated to someone else.

#### **I was invited to dinner with some Public Agents from a bank where BRITech recently participated in a bidding process. Can I attend?**

- ⚠ All invitations related to public bodies must be previously submitted to the **Ethics Committee** ([etica@britech.global](mailto:etica@britech.global)) for a prior review.

### 4.4. CONTRIBUTIONS TO PUBLIC AGENTS

Donations and contributions to Public Agents will not be tolerated. Any intention of sponsorship, contribution, or donation to private institutions must be previously submitted to the **Ethics Committee** ([etica@britech.global](mailto:etica@britech.global)) of BRITech. It should be noted that sponsorships, contributions or donations aimed at exchanging advantages or favors will not be accepted.

#### **Can I make contributions to a political party which I'm affiliated?**



- ✓ Yes, private contribution to a political party is permitted. The only exception is that such donation cannot involve the name of BRITech.

#### 4.5. THIRD PARTIES' CONTRACTS

Any third party provider hired by BRITech must be aware of company's values, the Code of Ethics and Conduct and this Anticorruption Manual. When hiring a supplier or service provider, it will be necessary to verify if they maintain integrity and preventive anticorruption policies.

The company will undergo an analysis of its history, integrity, and reputation, through a *background check*. Companies that appear in the CEIS or CNEP registers will not be contracted.

All contracts, whether of the Franchisor or Franchise, must necessarily have anticorruption, anti-bribery, anti-money laundering and anti-child labor clauses to ensure proper compliance with this Manual. The execution of contracts will be observed by the responsible area, so the third party complies with the expected conduct and with Brazilian legislation.

 **I know a service provider and would like to recommend it to BRITech, but I found out that he's not regularized with Federal Revenue, can I recommend him anyway?**

- ✗ No. Those interested in providing services to BRITech ecosystem must maintain their regular registration with the Federal Revenue Service and other public bodies. Therefore, BRITech will not hire this company until it's all settled.

#### 4.6. PRIVILEGED INFORMATION AND COMMUNICATION

When dealing with data from BRITech customers, caution will be taken when dealing with confidential information and strict compliance following the Law 13.709/18 (Brazilian General Data Protection Law - LGPD), regarding the processing of personal data. BRITech cannot collect information that isn't necessary for the fulfillment of the contract.

 **My relative works in the technology sector and needs help with some strategic information from BRITech, can I pass it along?**

- ✗ No. BRITech's internal and confidential information cannot be disclosed or passed on, nor to a competitor company.


 **Can I request information about budget and price for a friend who works in a public bank where BRITech is participating in a bid?**

- ✗ No. The practice is prohibited by BRITech Manual and Code of Ethics and Conduct and may be considered Corruption and/or Fraud in the bidding process<sup>11</sup>.

<sup>11</sup>Law 12.846/13 (Brazilian Clean Company Act), art. 5º, IV, a).

 **Can I request insider information from a friend who works at a company that competes with BRITech?**

- ✗ No. The use of privileged information, even when it favors BRITech, is not allowed.

 **Can I use insider information that I obtained from a public company by mistake?**

- ✗ No. Data obtained from another public company, even due to a leaking, should not be passed on or used. Upon receiving this information, notify the **Ethics Committee** ([etica@britech.global](mailto:etica@britech.global)) to obtain proper guidance.

#### 4.7. PRIVATE CORRUPTION

Although private corruption is not punished in the Brazilian legal system, it's criminalized by *United Kingdom Bribery Act* of 2010 (UKBA). Therefore, any practice of Corruption or bribery in the private sphere, of any kind, will not be admitted, applying the penalties described in Chapter 5 of this Manual.

 **A tax auditor noticed an error in a BRITech accounting entry, can I try to offer something to convince him to forget this error in his report?**

- ✗ No, because the practice is considered bribery and Fraud, according to the UKBA and the Brazilian Penal Code. Therefore, it is not allowed, in any way, the attempt to corrupt someone from the private sector.

 **In a chat with a client, I found out he doesn't comply with the Tax legislation. By my surprise, he offered an advantage to keep quiet, should I accept?**

- ✗ No. The acceptance of an advantage offered by a person of private initiative is also considered as private corruption. In these cases, communication must be made to the **Ethics Committee** ([etica@britech.global](mailto:etica@britech.global)).

#### 4.8. POLITICAL AFFAIRS

It's important to highlight that BRITech is not part of any political bias, however, it respects the individual right of each employee to manifest, as long if when outside the work environment, outside business hours, and doesn't condone any hate speech, or prejudice manifestations, as described in the BRITech Code of Ethics and Conduct. We urge everyone to maintain their corporate judgment and refrain from using LinkedIn's social network to stand against political opinions.

 **If I run for political office, can I continue working in BRITech's ecosystem?**

- ✘ No. When running for political office, the employee must withdraw from their activities, exempting themselves from their right to compensation, while running for the respective office.

 **Can I post my political opinion on my personal LinkedIn?**

- ⚠ We urge everyone to maintain their corporate judgment and refrain from using the LinkedIn social network to push back on political statements about Corruption and hate speech.

 **Can I send political material on the BRITech WhatsApp group?**

- ✘ No. Manifestations in the BRITech WhatsApp group must only be related to matters relevant to BRITech. If you would like to share some political material, create a private group with those interested, or send it only to your family circle or friends.

#### 4.9. ACCOUNTING RECORDS

All financial operations will be kept structured and systematized in accounting records that are easy to identify, track and demonstrate to any competent supervisory body. Malicious omissions or alterations to accounting records will be considered a violation of the *Generally Accepted Accounting Principles* (GAAP) standard and the precepts of this Manual, resulting in the application of penalties.

 **I must urgently hire a service provider for BRITech, can I pay out of my pocket until the hiring is approved?**

- ✘ No. All hires will undergo an evaluation process (*background check*) and verification of the risks involved in this operation. Payments to contractors are the responsibility of BRITech, being duly noted in accounting records. BRITech will not make any previous transfers of advance without carrying out the due complete hiring process and *background check*.

#### 5. HOW BRITECH ACTS TO PREVENT CORRUPTION

BRITech give importance to *integrity, excellence, and reputation*, mainly because they are in our **8** values established by the Code of Ethics and Conduct. It's also important, reaffirming its commitment to ethics in the market, to promote the fight against Corruption, both by making available the Code of Ethics and Conduct, as well as the BRITech "Anticorruption Manual". In addition to these tools, BRITech also promotes monthly training on the Code of Ethics and Conduct for its employees to raise everyone's awareness and knowledge.

BRITech, in addition of complying with Law 12.846/13 (Brazilian Clean Company Act) to predict, detect and prevent Corrupt practices, is also in line with Law 13.709/18 (Brazilian General Data Protection Law – LGPD) to define adequate treatment and protection of information obtained arising from cases of Corruption and other matters.

**❖ I witnessed a BRITech employee offering an Undue Advantage to a Public Agent, where and how can I report it?**

- ✓ BRITech has a channel for internal complaints through the **Ethics Committee**, which receives communications in a completely confidential manner to handle incidents, via the e-mail address [etica@britech.global](mailto:etica@britech.global).
- ✓ BRITech also has a Hotline Channel where any employee or customer can offer their communications. It's an independent law firm, through the e-mail: [ouvidoria@cbarbosa.com.br](mailto:ouvidoria@cbarbosa.com.br).

**❖ What are the anticipated penalties?**

- The employee, when caught in a flagrant case of Corruption, whether in the public or private sphere, will be dismissed from the BRITech staff, and may also suffer the due legal consequences. The organization framed in the case of Corruption, will have its contract for the provision of services terminated.

**REVISIONS AND VERSIONS**

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Legal & Compliance Department.

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