



brandvakt

ANTI-CORRUPTION POLICY





“As the CEO of Brandvakt Group, I believe that corruption is an attitude that eats away at the fabric of society. It undermines trust in institutions, diverts resources from the public good, and erodes the rule of law. That's why we at Brandvakt have a zero-tolerance policy towards corruption, both in our own operations and in the wider world.

At Brandvakt, we are committed to doing our part to help eradicate corruption. We advocate for stronger laws and regulations to prevent corruption and hold those who engage in it accountable. therefore, our clients could see Brandvakt as a trustworthy, fair and efficient company.”

A handwritten signature in black ink that reads "Luiz Coutinho". The signature is written in a cursive, flowing style.

Luiz Coutinho – CEO | Brandvakt Group

TABLE OF CONTENTS

SCOPE.....4

RESPONSIBILITY & ACCOUNTABILITY4

DEFINITIONS4

DISCIPLINE5

TRAINING.....5

IMPROPER PAYMENT PROVISIONS.....5

BRIBERY OF FOREIGN OFFICIALS5

BOOKS & RECORD KEEPING REQUIREMENTS.....6

IMPROPER USE OF CORPORATE FUNDS OR ASSETS6

SCOPE

The scope of this Policy and Procedure applies to every BRANDVAKT employee, including shareholders, senior executive and financial officers, and to members of our Board of Directors, and reflects the standard to which the company expects its business associates, partners, agents, contractors, and consultants to adhere when acting on the company's behalf.

This Policy is intended to supplement all applicable laws, rules, and other corporate policies.

RESPONSIBILITY & ACCOUNTABILITY

It is the responsibility of the Executive Leadership Team ("Forum Group") and the designated officer to ensure the following Procedure is adhered to. The Forum Group shall review this Policy on an annual basis for appropriateness, compliance internally with the company and for compliance with all applicable standards, acts, legislation, etc.

Requests for additional guidance or interpretation regarding this Policy can be directed to the Forum Group or designated officer.

It is the responsibility of all Senior Management, Department Managers and Team Leaders/Supervisors to ensure the functionality and accuracy of this Procedure is adhered to.

It is the responsibility of every employee to ensure the functionality and accuracy of this Procedure is adhered to.

It is the responsibility of the Forum Group and the designated officer to ensure that a risk assessment and due diligence are conducted prior to the appointment of a third-party intermediary.

DEFINITIONS

Corruption: Corruption is the abuse of entrusted power for private economic gain. This Policy will refer to both as "bribery."

Bribery: Bribery is the giving, offering or agreeing to provide benefits to others in order to improperly influence an outcome to obtain or retain an advantage. Bribery can take many forms, including the provision or acceptance of:

- cash payments
- phony jobs, shell companies, or "consulting" relationships
- kickbacks
- political or charitable contributions
- social benefits, or
- gifts, travel, hospitality and reimbursement of expenses

Company employee, including shareholders, senior executive and financial officers, and to members of our Board of Directors are strictly prohibited from offering, paying, promising or authorizing, directly or indirectly, any financial or other advantage or benefit to foreign officials, candidates or parties for the improper performance (whether it be an act, omission, use of influence or otherwise) of a relevant function or activity.

DISCIPLINE

Any employee, including shareholders, senior executive and financial officers, and to members of our Board of Directors who violates the terms of this Policy will be subject to disciplinary action.

Any employee, including shareholders, senior executive and financial officers, and to members of our Board of Directors who has direct knowledge of potential violations of this Policy but fails to report such potential violations to company Management / the designated officer will be subject to disciplinary action.

Any employee, including shareholders, senior executive and financial officers, and to members of our Board of Directors who misleads or hinders investigators inquiring into potential violations of this Policy will be subject to disciplinary action.

In all cases, disciplinary action may include termination of employment.

Any third-party agent who violates the terms of this Policy, who knows of and fails to report to Management / the designated officer potential violations of this Policy, or who misleads investigators making inquiries into potential violations of this Policy, may have their contracts re-evaluated or terminated.

TRAINING

All new employee, including shareholders, senior executive and financial officers, and to members of our Board of Directors will receive a copy of this Policy in their on-boarding packages.

All employee, including shareholders, senior executive and financial officers, and to members of our Board of Directors will receive an annual reminder and overview of the Policy during corporate training.

IMPROPER PAYMENT PROVISIONS

Any payment or offer of payment to a foreign official for the purpose of influencing that official to assist in obtaining or retaining business or any other advantage for a company is strictly prohibited. A "payment" under the respective bribery and corruption laws is broadly interpreted to include not only the actual payment of money, but also an offer, promise or authorization of the payment of money, as well as an offer, gift, promise or authorization of the giving of "anything of value." "Anything of value" may include not only cash and cash equivalents, but also gifts, entertainment, travel expenses, accommodations and anything else of tangible or intangible value. Application of the law is not only to payments or offers to pay, but also to any act or event that is "in furtherance of" a payment to a foreign official. Even if an improper payment is not consummated, just offering it violates these laws. Likewise, it is a violation of these laws to instruct, authorize or allow a third party to make a prohibited payment on the company's behalf, or to ratify a payment after the fact, or make a payment to a third party while knowing or having reason to know that it will likely be given to a government official.

BRIBERY OF FOREIGN OFFICIALS

It is prohibited for the company and any of its employee, including shareholders, senior executive and financial officers, and to members of our Board of Directors and agents to directly or indirectly influence (with money, gifts, or promise) any foreign government, official, political party or political candidate in order to assist the company in obtaining or retaining business or in directing business to any other person. The company also proscribes the authorization or ordering of any practice which constitutes a violation of these prohibitions.

BOOKS & RECORD KEEPING REQUIREMENTS

In addition to its improper payment provisions, certain accounting requirements are imposed on a company. Specifically, it is required that a company maintains books, records and accounts that, in reasonable detail, accurately reflect the transactions and dispositions of that company. In order to comply with these requirements, it is imperative that company employees, officers and agents maintain complete and accurate records with respect to all transactions undertaken on behalf of the company. These requirements apply to transactions of any amount, not just sums that would be “material” in the traditional financial sense. “Records” include virtually all forms of business documentation, including accounts, correspondence, memos, tapes, discs, papers, books and other documents or transcribed information of any type.

IMPROPER USE OF CORPORATE FUNDS OR ASSETS

The following uses of corporate funds or assets are prohibited:

- Direct or indirect payments, gifts, contributions or offers or promises of anything of value in bribes, payoffs or kickbacks or any other effort to buy favors, including but not limited to inducements to procure orders for the sale of company services and products. Any other direct or indirect payment, gifts, contribution or offer or promise of anything of value may be made only to the extent that it conforms with reasonably prudent practice in the industry, as approved in each specific case by a designated officer of the company. The giving of lawful customer discounts and allowances in the ordinary course of business is not prohibited, provided that such discounts and allowances are properly approved, documented, and accounted for.
- Commissions, fees, or similar payments which are not reasonably related in value to the services rendered, or commissions, fees or similar payments made in exchange for services rendered which are illegal or in any manner violate this Policy.
- Direct or indirect contributions of money, property, or resources to the campaign of a candidate for office in the Federal Government or in any national political party, other than as permitted by law.
- Use of assets, funds or resources of the company by employees or members of their family, which is personal, or not in furtherance of the business of the company.