

Title:


EXTERNAL POLICY (GIFTS, ENTERTAINMENT, TRAVELS, ETC.)

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Prepared by	Verified by	Approved by
Name – Ana Cristina da Silva Alves de Carvalho Title – Legal Manager	Name – Marcos Vieira Freitas Title – Manager	Name – Marcelo Noto Bonilha Title - Officer

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1. Objective

The purpose of this procedure is to set the rules to offer or receive benefits, such as: gifts, invitations to events, business meals and other; to and from third parties.

2. Applicability

It applies to EBSE's officers, shareholders, directors and professionals, in addition to those representing it, such as: subsidiaries, advisors, agents, distributors and independent service providers.

3. Definitions and Abbreviations

3.1 Definitions

Code - set of rules, laws or standards.

Code of Conduct and Business Ethics - rules governing the organizational behavior and what it expects from its contractors, suppliers and other partners.

Steering Compliance Committee or simply "Steering Committee" - Advisory Board in charge for managing the actions targeted to the compliance, in addition to the appraisal of whistleblowing in the scope of the company.

Professionals - all of those working at the company.


Values - EBSE's permanent commitment with the society in general with the people working there and relating with it.

Benefits - Any form of favor, offer of assets or services, resulting into any gain or advantage to the addressee of the act.

Improper advantages - any type of advantage offered or received that may influence the professional's decision in an improper manner and prohibited at law. No donation may be offered, promised or granted if the purpose thereof is to influence the action by any authority. Even if it is not the intent thereof, the perception of impropriety has to be avoided.

3.2 Abbreviations

Not applicable.

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4. Reference Documents

Law 12.846/2013 - Anti-Corruption Act on 08/01/2013.
ISO – 19.600 BNDT

5. Responsibilities

EBSE's officers, shareholders, directors and professionals, in addition to those representing them, such as: subsidiaries, consultants, agents, distributors and independent service providers, are responsible for complying with the description in this code.

The professional failing to perform the provisions herein shall be in serious violation and subject to the penalty.

6. Systematics

No EBSE's professional may offer, promise, grant or authorize, either directly or indirectly, the grant of any benefit to any person related to the company's business, in order to obtain any type of improper advantage.


In case any doubt arises as for the applicability of this policy, questions for clarification purposes must be submitted through the EBSE's communication channels.

Mandatory Principles to grant or receive benefits:

- They must have the character of courtesy and may not be offered in order to influence the action by third parties; aiming at the obtainment of any improper advantage.
- The gifts must have proportional and adequate economic values to the offices held by the addressees, the circumstances and the occasion, so that they do not make an impression of bad faith, impropriety or are not misinterpreted.
- The other professionals may only offer benefits upon the consent of an officer, superintendent or manager.
- If the beneficiary is directly or indirectly responsible for making estimated and pending decisions affecting EBSE's interests, the Steering Committee shall necessarily be informed.

6.1 - Gifts:

The creation and distribution of gifts by the company, namely, when any portion of generalized distribution on account of courtesy, advertisement, usual disclosure or at the time of special events or commemorative dates, are part of the routine business relationships at the market, and such practices are absolutely allowed at the laws in force.

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Only the officers have the power to authorize the creation, acquisition and/or distribution of gifts, provided that they notably contain the identification and objective of institutional nature.

6.2 - Entertainment;

Offering entertainment is only allowed in the following events:

- The guests (third parties to EBSE's institutional structure) do not have any authority to choose on pending or estimated decisions affecting EBSE's interests;
- the entertainment serves for a legitimate business purpose;
- spouses or guests of the beneficiary shall only be called to attend in additional cases, at the Executive Office's discretion (except for special cases approved by the Steering Committee).

The events of EBSE in which the objective is to disseminate technical or scientific information (e.g.: users' congress, seminars and events with the press, visits to the plants) or that are part of a regular series of events on cultural or political topics are allowed without prior consent.

6.3 - Meals

A meal may be offered to third parties, provided that approved by coordinators, managers, superintendents and officers, if the following points are fulfilled:

- the meal is related to any business in the company's interest; (e.g.: over the course of a meeting or other occasion, which purpose is to discuss business);
- the price is corresponding to a regular business meal, in accordance with the local standards;
- in special cases, such as spontaneous invitations taking place over the course of non-planned meetings (e.g., a business fair or congress organized by third parties), the parties together with the guest may be invited without prior consent, in case excluding them is considered as unacceptable.
- In all events, the Steering Committee shall be informed.


The prior approval by the Executive Office or Steering Committee is required in writing, if the meal:

- is more expense than a regular business meal, in accordance with the local or other applicable standards;
- includes the spouse or guests of the guest; and
- is not directly related to the business.

The company defined the maximum limit of BRL 150.00 (per person) for allowed meals, provided that all conditions set forth in EBSE's External Policy are met.

6.4 - Travel and lodging:

Eventually, paying the travel and lodging expenses of third parties may be required.

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All the travels and lodging requiring prior approval in writing by the Executive Office, including travels to congresses, seminars or business meetings with many days of duration, related to EBSE.

For the approval of the request, the following conditions must be met:

- To be directly related to the promotion, demonstration or explanation of EBSE's products or services or the performance of any contract;
- the duration of the stay is justified for business reasons of good faith, such as: visits to work sites, technical meetings, visits to customers and other matters justifying the payment of the third-party expenses;
- the commercial business could not be achieved in an efficient manner at a better cost without the travel or when traveling to a nearer location.

The applicable travel and lodging guidelines to EBSE's employees are likewise valid to their guests, both for local or long-distance travels.

6.5 - Approval:

The requests for approval shall be submitted to the professionals having authority to approve the request, as duly identified and endorsed. It shall be made in advance, so that each case may be reviewed on a timely basis.

6.6 - Hospitality required in agreement

Whenever any agreement requires EBSE to pay travel and lodging expenses of the customers for contractual matters or meetings associated with the performance of any agreement, the offer for such travel and lodging does not require any prior approval.

The Business Unit in charge needs to assure that:

- the travel and lodging shall serve to the contractual purpose, not being used as paid tourism or not relating to the business;
- the Steering Committee is contacted in event of any suspicion that the meeting is requested for undue purposes or in any event of suspected impropriety.

7. Safety, Environment and Health

Not applicable.

8. Records (forms, controls and reports to be developed)

Identification	(File / document name)
Storage	(Location or directory where the file is)

Title:

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Protection

(File access criteria)

Recovery

(Method by which the file will be found)

Retention Time

(How long the file will remain active)

Disposal

(Disposal of the file)

9. Annexes

Not applicable.