

# WILSON SONS ANTI-CORRUPTION GUIDE

Wilson Sons hereby presents its Anti-Corruption Guide which aims to disseminate the moral and ethical values that guide its various businesses, reiterating our principle to fight corruption in all its forms.



[wilsonsons.com.br](http://wilsonsons.com.br)

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# 1. Message of the Chairman

Dear Collaborators

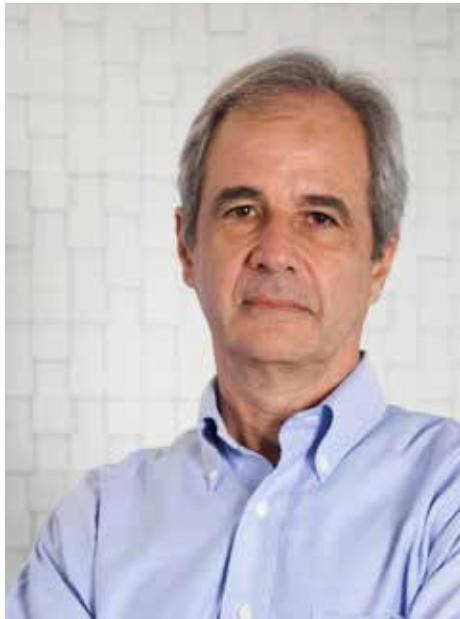
In accordance with the ethical principles that guide the actions of Wilson Sons, institutional commitments and conduct of those who develop our businesses, the Group is keen to reinforce actions that guarantee greater transparency of this policy for all stakeholders, including public entities. Wilson Sons is always emphasizing the ethics and integrity in its business.

Therefore, I present you with our Anti-Corruption Guide, which reinforces our commitment to fight corruption in all its forms as mentioned the Global Compact of the United Nations to which we have been adhering since 2009.

The Ethics Committee is responsible for establishing the Code of Ethics, ensuring the application of the rules in this Guide, evaluating and directing the determination of any misconduct in order to ensure that its principles and values are followed by all.

Importantly, the WS Group currently has a Code of Ethical Conduct, however, the Anti-Corruption Guide has more specific content targeted on the conduct in question.

Once again I count on the engagement of all to adhere to this new Guide, which confirms our moral and ethical values.



*Oliver Barón*  
Wilson Sons

# 2. Introduction

In order for us to take preventive measures to reduce the occurrence of deviations of risks in all spheres of our organization, we decided to draw up an Anti-Corruption Guide to ensure that each employee understands what corruption is and what are the risks and legal penalties involved for corrupt practices.

It is important to mention that Law 12846/13 (anti-corruption action), specifies as illegal, bribery conducted with civil servants, however, WS Group expresses and reaffirms no tolerance for fraudulent acts and corruption in all forms, whether directed to the public or private sector, regardless of the amount involved.

# 3. Objective

Strengthen the proactive commitment to national (Law 12846/2013), and international initiatives (Global Compact), to prevent and fight corruption in all forms, setting behavioural standards for employees in situations that could involve or characterize bribery and corruption. This document also aims to establish guidelines for receiving, processing, and monitoring acts that could characterize deviations.

The use of reporting channels mentioned in this Guide, and communication to the Ethics Committee are free and are a right and a duty of all employees.

# 4. Scope

This document defines the Anti-Corruption principles of WS group in order to prevent corruption at all levels of the organization. Thus, WS Group considers that the Guide applies to all employees, including board members and directors, and any third party acting on our behalf in all relations with customers, suppliers and government officials.

It is important to mention that all third parties acting on behalf of the Group, such as consultants, contractors, business partners, suppliers, etc., will provide formal statements of adherence to our guide.

## 5. Definitions

### **Bribery**

All offers, solicitations, promises, authorizations to pay or make payment or gift of “any valuable” to any third party with the intention of obtaining/granting of undue “commercial advantage”.

### **Undue Advantage or Payments**

Payments or gifts to influence or reward an official act or decision of a public official.

### **Corruption**

Act or effect of corrupting, offering something or agreeing to pay something to get undue advantage for own benefit or for the benefit of a third party. It is taking advantage of the power assigned.

### **Public agents**

Everyone who exercises a position, by election, appointment, designation, contract or any form of investiture or link, mandate, position, employment or civil service even if temporarily or without pay.

## 6. Duties and responsibilities

### **Collaborators**

Know and respect the concepts mentioned in this guide, and report any suspected corruption.

### **Managers from the Executive Committee to Supervisors**

Adherence to the provisions mentioned in this Guide, spreading the zero-tolerance commitment to corrupt practices.

### **Ethics Committee**

Ensure compliance of this Guide; Decide on disciplinary action; Take preventive and corrective measures; Design programs for a culture of anti-corruption; Create rules document control and information about relationships with the Government; Set the communication plan; Receive, and together with Corporate Audit investigate any allegations of diversion, with independence and autonomy, reporting to the Executive Committee.

### **Human and Organizational Development - DHO**

Coordinate disciplinary measures for employees involved in violations of this Guide and insert the Anti-Corruption Guide in the training program.

### **Corporate Audit**

Perform Audit work considering the risk of corruption, and in case of deviations or identification of acts of this nature, share with the Ethics Committee. Additionally perform special tasks at the request of the Ethics Committee, to evaluate the merits of complaints or investigate facts disclosed.

### **Communication and Sustainability**

Coordinate the corporate communication of this guide.

### **Legal**

Support the Ethics Committee on legal aspect of decisions and disciplinary actions.

## 7. Gifts and hospitality

Basic principles to be adopted with respect to gifts and/or hospitality are:

- 1 - They should not be offered to obtain an undue advantage or to influence the action of an authority;
- 2 - They must be permitted by law;
- 3 - They must be recorded correctly and accurately in the books and records of WS Group.

Importantly, the following criteria were defined for the topic:

CASES	MANAGER APPROVAL	BUSINESS DIRECTOR APPROVAL
Gifts (Does not include institutional material of the company.)	Nominal Value - up to R\$ 100	Value up to R\$ 1,000
Meals	Meals similar to the set in meals and travel policy of the group or according to criteria established by law.	
Entertainment	Approval of the Ethics Committee whenever necessary	
Donations of any nature		
Trips and hosting		

Note: the values mentioned in the table will be periodically reviewed by Wilson Sons Ethics Committee.

## 8. Bans

### Relationship with Suppliers (private corruption)

Examples of conflict of interest:

- Financial interests which might influence the decisions of purchasing staff as to the conduct of business with suppliers;
- Confidential information disclosure;
- Kinship or friendship;
- Use of items owned by Wilson Sons in matters of personal interest or for third parties and,
- Claiming discounts on purchases of goods or services for personal use or consumption based on position in Wilson Sons.

### Behaviour in Contact with Public Officials

The following are prohibited in respect of contact with public officials:

- Promising, offering or giving, directly or indirectly, undue advantage to a public officer, or a related third person;
- Finance, sponsor or otherwise subsidize the practice of illegal acts;
- Use an interposed person or entity to conceal or disguise real interests or the identity of the beneficiaries of the acts carried out.

### Public Bidding

The following are prohibited in respect of public bids and contracts:

- Frustrating or defrauding, by adjustments, combination or other expedient act, the competitive nature of the public bidding process;
- Preventing, hindering or defrauding the performance of any part of a public bidding process;
- Removing or trying to remove bidders, through fraud or offering advantage of any kind;
- Defrauding public bids or contract arising therefrom;
- Creating fraudulently, or irregularly legal entities to participate in public bidding and enter into public contracts;
- Taking advantage or undue benefit, fraudulently or without authorisation in the law of modifications or extensions of contracts with the government, act in the invitation of public bid or in respect of their contracts; or
- Manipulating or defrauding the economic and financial balance of contracts with the government.

## 9. Reporting channel

### Communications via E-mail

You can speak directly to the Ethics Committee through the e-mail [comite.wsetica@wilsonsons.com.br](mailto:comite.wsetica@wilsonsons.com.br). The Committee will review incoming messages and ensure privacy of its employees, as well as the confidentiality of subjects and situations under analysis.

## 10. Whistleblower protection

As mentioned in additional provisions of our Code of Ethical Conduct, we reaffirm in the Anticorruption Guide, the commitment to preserve the anonymity of the whistleblower, in order to avoid possible retaliation. In addition, the Ethics Committee will keep the whistleblower aware of the measures to be taken in respect of the complaint.

## 11. Investigation

The Ethics Committee will be responsible for receiving complaints and direct the investigation of the facts to the Corporate Audit and/or other channel deemed most appropriate for the event, according to the definition of WS Group's policy.

If the investigations show irregularities, regarded as corruption, the Ethics Committee shall submit a report to the Executive Board of WS Group with the evidence identified in order to align the disciplinary sanctions of each subject.

## 12. Disciplinary sanctions

The breach of this Guide subjects the employee to disciplinary action, including possible termination of employment, and administrative, or criminal sanction, in addition to the penalties provided by law.

Possible disciplinary measures are:

- Verbal warning;
- Written warning;
- Suspension;
- Dismissal / dismissal for just cause.

Sanctions should be reasonable and proportionate to the offense committed. Similar breaches should receive similar sanctions, suspension and justification.

## 13. Dissemination and training

This Anti-Corruption Guide was approved by the Executive Board, posted on the WS Group Intranet, sent to all directors and employees, and is externally accessible by the public, customers, suppliers, and shareholders on the Internet website at [www.wilsonsons.com.br](http://www.wilsonsons.com.br).

All employees should provide formal acceptance statements to the principles, values, commitments and the criteria in the document.

The Ethics Committee will define the content and form of Training of employees so the concepts in this Guide are renewed.

# 14. Applicable legislation

- Law N. 12846, of August 1, 2013 (Rules on administrative and civil liability of companies for the practice of acts against the public administration, national or foreign);
- Decree N. 8420 of March 18, 2015 (Regulates Law N. 12846, of August 1, 2013);
- Law Decree n. 2.848, of December 7 1940 – (Penal Code);
- Code of Ethical Conduct of Wilson Sons Group;
- United Nations Global Compact.

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## Declaration

I, (legible name) .....  
....., declare being  
in the knowledge of the content contained within the Wilson Sons  
Anti-Corruption guide and committed to its fulfilment.

....., ..... of ....., 20.....

.....  
Signature