

# COMPLIANCE

Everyone's duties. A Marcopolo's commitment.



## GLOBAL INTEGRITY POLICY



# INTRODUCTION

# COMPLIANCE

Everyone's duties. A Marcopolo's commitment.



This document was developed to help Marcopolo S/A employees understand our anti-corruption policy as well as the meaning of bribery and corruption, and how they can negatively affect the company's image and business, the consequences of inadequate conduct and what should be done to avoid it.

It also shows, in an objective and easy to understand way, how the integrity policy can be applied in the context of the company and it also explains what it takes to behave adequately from the Compliance point of view.

We understand that Compliance is more than a set of rules; it is a matter of attitude and as part of the Marcopolo Integrity Program, one of its most important issues is the application of anticorruption principles in all areas of the company's operations.

This policy, however, does not intend to exhaust the topic.

– It is one more tool Marcopolo is making available to its various audiences.

We are in a moment of great mobilization in the sense of establishing systemic activities throughout the company to set up a Compliance Program that is equally efficient and uniform in all countries where Marcopolo operates.

We wish you a good reading and this policy to be useful to you!

**Mauricio Barcellos Castilhos**  
Compliance Officer

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# 1 POLICY

Marcopolo does not authorize and will not tolerate any business practice that does not comply with this Policy.

The Policy requires compliance with the Marcopolo Code of Conduct (“**Code of Conduct**”) and all applicable laws and regulations against bribery and corruption, which include Brazilian laws, other applicable anti-bribery laws in each country, case and rules or regulations that are being implemented.

The Policy also reflects Marcopolo’s commitment to the relevant standards stipulated in Law 12.846 of 1st August 2013, and in other laws and regulations against corruption, money laundering and free competition protection. Besides that, Marcopolo policy provides that all “**Business Partners**” (as defined in clause 4.2.4. below) and the other Third Parties (as defined in clause 4.2.5., below) contracted by Marcopolo, comply with the same business ethics, laws, regulations and practices as detailed in the Marcopolo Compliance **Due Diligence** (“**Diligence Form for Business Partners**”) form.

The Policy specifically prohibits directors, administrators, managers and employees of the Marcopolo Corporation in any country (collectively, “**Employees**”) and all Business Partners and Third Parties hired by the Company of engaging in any corrupt activity, and of offering, promising, providing or authorizing any person to provide money or “**Anything of Value**” defined in Clause 4.2.2) to any “**Public Authority**”

(as defined in Clause 4.2.1) or to any natural or legal person for obtaining or accumulating any “**Improper Advantage**” (as defined in Clause 4.2.3), either directly or indirectly.

Thus, as a company committed to compliance and the highest ethical standards, Marcopolo expects all Employees, Business Partners and Third Parties to abide by this Policy, the Code of Conduct and all Brazilian laws and other anti-corruption laws and regulations applicable. Marcopolo does not authorize and will not tolerate any business practice that does not comply with this Policy. Besides that, all Employees shall review their business practices from time to time and,



if they are inconsistent with the provisions of this Policy, in any way or in any scope, they shall work together with the Marcopolo Compliance Department (“**Compliance Department**”) to make appropriate adjustments to practices and thus ensure compliance.

This Policy is not intended to provide answers to all questions and considerations regarding corruption and related matters that may arise during the Company’s business. In addition, the examples included here are intended to assist the reader in understanding the object and importance of compliance and do not reflect the full list of circumstances covered by

the Policy. Therefore, whenever there is any doubt about the application of the text, or any doubt or suspicion regarding the suitability of any conduct, you should immediately seek the guidance of the Compliance Department through the e-mail address indicated at the end of this Policy.

We expect all Marcopolo Employees and all Marcopolo business partners to familiarize themselves with this Policy and to observe, acknowledge and report potential issues related to situations that may characterize corruption or that disagree with this policy in enough time for analysis and to be handled appropriately by the Compliance Department.

## 2 OBJECTIVES

The purpose of this Policy is to describe and explain the prohibitions against bribery and corruption in all Company operations, highlight specific compliance requirements related to these prohibitions, and to reinforce Marcopolo's commitment to conduct its business globally with the highest standards of honesty and integrity.

As a global company, Marcopolo must comply with laws and regulations regarding anti-bribery, corruption, money laundering and competition protection from all countries in which it operates. Such laws prohibit the payment of bribery and any other type of facilitating payment to Public Authorities anywhere in the world, as well as money laundering, and they also protect the competition. Violation of such laws or any other

applicable anti-corruption laws may expose Marcopolo and any Employees, Business Partners and/or Third Parties involved (regardless of nationality or place of residence) to criminal, civil and/or administrative liability and to fines and/or related penalties.

This Policy should be read in conjunction with the Code of Conduct. In case of conflict between this Policy or any situation where the provisions of this Policy are more specific than the Code of Conduct, Employees shall apply the most restrictive policy or procedure. In such circumstances, notify the Compliance Department so that they can immediately address the conflict, give you a recommendation for appropriate action and, if necessary, update its policy or procedure.

This Policy should be read in conjunction with the Code of Conduct.



# 3 APPLICATIONS



This Policy applies to Marcopolo, including the Company's international operations and any business activities administered or conducted on behalf of Marcopolo, including partnerships through joint ventures. Every Employee must be aware of this Policy and obey it. The Policy also applies to the affiliated companies, its direct or indirect subsidiaries to which the Code of Conduct applies, such as agents, representatives, consultants, service providers, suppliers and other Business Partners and Third Parties contracted by the Company.

The Marcopolo affiliates that are not covered by the Code of Conduct shall also adhere to the principles set forth in this Policy. The Compliance Department will collaborate with these affiliates to ensure that they immediately adopt policies and procedures that promote the same norms, principles and objectives as proposed by this Policy.

**Every Employee  
must be aware of  
this Policy and obey it.**



## 4 PROHIBITED AND RESTRICTED PAYMENTS



The offer of money or anything of value in the manner described below is prohibited.

### **This Policy strictly prohibits:**

The offer, promise, authorization or payment of money or Anything of Value, directly or indirectly, to a Public Authority, whether natural or legal person, to guarantee any Improper Advantage.

It is important to note that the anti-corruption law prohibits such payments in cash or Anything of Value

regardless of whether they are made directly or indirectly through Business Partners or Third Parties.

**Note:** The offer of money or Anything of Value in the manner described above is prohibited, regardless of whether the money or item of value is accepted or not by the intended recipient



## 4.1 • BRIBERY

Under this Policy, offering, giving, promising or authorizing the offer, delivery or promise of money or Anything of Value to a Public Authority directly or indirectly to obtain an Improper Advantage is qualified as a bribe.

## 4.2 • DEFINITIONS

### 4.2.1. The term “Public Authority” means:

- Any administrator or employee, appointed or elected, from a municipal, state, regional, federal or multinational government, or from any department, agency, or ministry of a government;
- Any natural person who, although temporarily or without payment, holds a public office, job or function;
- Any individual acting in the capacity of authority by or on behalf of a regulatory agency, department, public prosecutor or public international organization;
- A political party, a political party authority or any political candidate;
- Any administrator or employee of a state-owned or state-controlled company, as well as concessionaires of public services (such as ports and airports, electricity distributors, power generation companies, water and sewage companies or power plants, public transport concessionaires), etc.;

**Note:** Relatives of any of the individuals listed above will also be qualified as Public Authorities if the interactions of Employees, Business Partners or Third Parties with them have the purpose or effect of conferring Anything of Value to a Public Authority. Any questions regarding the qualification of a natural person or legal entity as Public Authority should be directed to the Compliance Department.

# 4 PROHIBITED AND RESTRICTED PAYMENT

**4.2.2. The term “Anything of Value” is broad and may include any item of monetary value, including, without limitation, the following:**

- Cash or the equivalent (including gift cards);
- Benefits and favors (such as special access to some state agency);
- Provision of services which would otherwise have to be paid or acquired;
- Presents/gifts;
- Contracts or other business opportunities granted to a company over which a Public Authority has title or some legal right;
- Job opportunities or consultancy;
- Donations to charities;
- Political contributions;
- Medical expenses, with education or cost of living; or
- Travel, meals, accommodation, shopping or entertainment expenses.

**4.2.3. The term “Inappropriate Advantage” covers all improper payments made in a business context, such as paying or giving Anything of Value to a Public Authority, individual or legal entity, directly or indirectly, for:**

- Influence or avoid a government action, or any other action, such as the granting of a contract, taxation or fine, or the cancellation of an existing contract or contractual obligation;
- Obtain a license, permit or other authorization from a state entity or Public Authority;
- Obtain confidential information about business opportunities, competitive bidding or activities;
- Influence the granting of a contract;
- Influence the termination of a contract that is not advantageous to Marcopolo, or Guarantee any other Improper Advantage.

**4.2.4. The term “Business Partners covers the following”:**

- Suppliers
- Service Providers
- Assembling Companies
- Sales Representatives
- Dealers
- Financial Institutions
- Distributors and Resellers.

**4.2.5. The term “Third Party” means any individual (other than Marcopolo employee) or a legal entity hired (formally or informally) by the Company to act for or on behalf of Marcopolo, regardless of the name or position of the natural or legal person.**

This definition includes, without limitation, the following:

- Any individual or legal entity used to obtain and/or retain business, such as agents, advisors, consultants and subcontractors;
- Any individual or legal entity used to represent the Company or its interests before a government, a state entity, a state-owned or state-controlled enterprise.

**4.2.6. The term “Facilitator”, “Accelerator” payment means:**

Any small or nominal payment made to a Public Authority, typically to expedite and/or ensure the performance of a non-discretionary “routine public action.” Such payments are prohibited by the Company (as set forth below in Clause 6 of this Policy), unless such payment is officially and formally established by the government department for example: payment of passport processing urgency fee as a matter of urgency.

For example “routine public actions” may include the following:

- 1 Obtaining permits, licenses or other official documents to qualify an individual or legal entity to conduct business in a foreign country;
- 2 Processing of government papers such as visas and work orders;
- 3 Providing police protection services, collecting and delivering mail or scheduling inspections;
- 4 Provide telephone services, power supply water, cargo transportation or protection against deterioration of goods, or;
- 5 Actions of a similar nature.

# 5 PROCEDURES



Marcopolo allows offers in a licit way and that are in compliance with this policy.

## 5.1 • GUIDANCE FOR ALLOWED PAYMENTS

This Policy allows Employees to offer modest gifts, meals, entertainment (collectively, “Hospitality”), travel benefits or other things of value to Public Authorities and private individuals, provided that the offering of such items is lawful and directly related to:

- Promotion or demonstration of Marcopolo products and services; or
- the compliance of a particular Marcopolo contract with a government, a state company, or state-operated company.

- If payment is made to a Public Authority entity, the maximum value allowed is BRL\$ 100.00 and in any other case where the value is higher than BRL\$ 1000.00 (one thousand reais), it can only be done with prior approval of the superior of the employee who is making the payment and by the Compliance area.

Following are Marcopolo requirements under this Policy relating to the circumstances under which certain things of value may be offered.

### 5.1.1. Gifts and Hospitality (including meals and entertainment)

Marcopolo commercial decisions and its partners must be taken objectively, without influence of gifts or favors. A small gift that contains the company logo; a gesture of respect or gratitude may represent an appropriate way for business people to show respect for each other. Nevertheless, regardless of value, giving or receiving a gift, meal, entertainment, or other hospitality benefit should not be performed for the purpose of improperly influencing any Public Authority.

#### Requirements for any Gift and Hospitality Benefit

- It may not be offered for influencing the recipient in obtaining or retaining commercial advantages that are inappropriate to Marcopolo or to any other natural or legal person, neither as an implicit or explicit exchange of favors or benefits, nor for any other corrupt purpose;
- It may not be given to any Public Authority, related natural or legal person when any Marcopolo contract or regulatory decision is pending with that authority, natural or legal person;
- It does not include cash or cash equivalents (such as gift certificates or proof of payments);
- It is not luxurious or extravagant; on the contrary, it must observe the criteria stipulated in item 4.2.2.
- It is offered (or received) sporadically - at most 4 (four) times in a period of 12 months, with each

Thus, under certain limited circumstances, Marcopolo allows the offering of gifts, meals, entertainment, promotional items from Marcopolo and other items of reasonable value to the Public Authorities or any other commercial partner of Marcopolo. Before offering any gift, meal, entertainment, or other hospitality benefit, review the company's Code of Conduct and this policy to make sure that regardless of value, it meets the requirements listed below. Please contact the Compliance Department if you still have any questions.

individual offer of a gift, meal, entertainment, or another benefit of hospitality counts as one (1) time for purposes of limitation frequency;

- Does not include expenses for any relative of the recipient;
- It is offered in an open and transparent manner;
- It is given in relation to the promotion, demonstration or explanation of the products or services of the Company;
- It complies with the local laws and culture of the country in which you are acting;
- It is fully documented and supported by receipts and corresponding documents; and
- It is timely and accurately recorded in Marcopolo's books and records.

### 5.1.2. Travel, education and related expenses

Marcopolo may receive requests to host Public Authorities due to training or other related commercial matters, at Marcopolo's own premises. Marcopolo may also receive requests to host Public Authorities at operational meetings, project meetings or other events. Any request to pay travel expenses of any Public Authority within or outside your place of residence must be carefully reviewed to ensure consistency with this Policy and to the applicable laws of the country of that authority.

In addition, we suggest the observation that even where local laws eventually allow Marcopolo to pay the expenses of a Public Authority, there may be additional legal requirements in the country where they occur that apply to the processing, accounting and reporting such payments.

Please contact the Compliance Department if you still have any questions regarding such expenses.

# 5 PROCEDURES

## 5.1.3. Donations and Sponsorships

Marcopolo supports making contributions to the communities in which it operates and authorizes donations to charities. However, Marcopolo must always take steps to confirm that such contributions are not an unlawful payment made to a Public Authority in violation of this Policy and any applicable anti-corruption laws and regulations.

Donations and sponsorships are allowed provided that they strictly observe the internal procedures, the Marcopolo Statutes and any applicable laws and regulations in force. They cannot be used to influence commercial decisions in an improper manner. Marcopolo shall ensure that donations and sponsorships are not used to promote illicit payments and must conduct appropriate verifications and formalizations to prevent the recipient charity from acting as a channel to cover illicit activities

in violation of this Policy and any applicable anti-corruption laws or regulations.

Any Marcopolo Employee who makes a donation request to a charity must submit appropriate supporting documentation to allow such donation to be accurately recorded in Marcopolo books and records. For the purposes of this clause, contributions to charities include money, services, and Anything of Value.

Before offering or making any donation or sponsorship, review the additional guidance in the Code of Conduct and Marcopolo's donation and sponsorship policies and procedures. Please contact the Compliance Department if you still have any questions regarding donations and sponsorships.

#### **5.1.4. Promotions and Marketing**

Marcopolo uses promotional and marketing activities as a means of conducting business. Promotional and marketing expenses involving individuals from the public or private sector can be authorized with appropriate approvals. Any approved expenses must be paid by Marcopolo directly to the supplier of products or services, and must be directly related to the promotion

of Marcopolo or its products / services and be duly documented and recorded.

In cases where Public Authorities receive gifts, meals, entertainment or reimbursement of expenses as part of a promotional activity, you should observe this Policy and consult the Compliance Department for appropriate guidance.

#### **5.1.5. Political contributions**

This Policy prohibits Marcopolo from making any political contribution, including any political party or candidate for political office, by or on behalf of the Company without the authorization of the Board of Directors, in accordance with the Code of Conduct, this Policy and all laws and regulations.

This Policy, however, is not intended to prevent Employees from participating in the political processes

in their countries of residence (or wherever they are), or make personal political contributions. However, if they wish to do so, these Employees can not declare that their own political contributions (or any opinions or related affiliations) are related, in any way, to Marcopolo.

Please contact the Compliance Department if you still have any questions regarding such expenses.

#### **5.1.6. Conflict of interests**

All Employees must avoid conflict of interest and they are expected to perform their duties conscientiously, honestly and in the best interests of Marcopolo and in strict compliance with the Code of Conduct of the company. Employees, Business Partners and Third Parties should not misuse their positions, use confidential information improperly for personal gain,

nor have any direct involvement in any business that conflicts with Marcopolo business interests or that in any way compromises its independence and impartiality.

Further guidance on the issue of conflict of interests can be found in the Code of Conduct.



# 5 PROCEDURES

## 5.1.7. Mandatory Due Diligence for hiring business partners and third parties

Marcopolo may be liable for the actions of associated persons, agents, representatives, suppliers, consultants, service providers and other business partners or third parties who carry out a business, are providing services, or otherwise conducting businesses, discussions or negotiations by Marcopolo, or on behalf of the same, with public or private organizations (and/or their authorities, directors or other Employees).

In accordance with applicable laws, Marcopolo may be liable for the actions of its Business Partners and/or Third Parties in giving or receiving bribery, for example, if it fails to take adequate measures as a Company to prevent them from participating in bribes or related conduct regardless of whether Marcopolo is effectively aware of the alleged improper conduct.

Therefore, an Employee should never ask a Business Partner or Third Party to tolerate or engage in any conduct that the Employees themselves are prohibited from engaging under the terms of this Policy. Furthermore, the Employee should never “look the other way” at any suspected violations of this Policy by Business Partners or Third Parties, nor disregard other suspicious circumstances.

Any actual or suspected improper conduct should be immediately reported to the Compliance Department.

All Business Partners or Third Parties conducting business with or on behalf of Marcopolo shall act with the highest level of commercial, professional and legal integrity. Any Marcopolo Employee who

seeks to establish a business relationship between Marcopolo and a Business Partner or Third Party shall carefully review, before hiring them, and comply with Marcopolo guidelines for Business Partners and apply Marcopolo appropriate Due Diligence Form.

The time and effort required to perform due diligence will depend on the quantity and complexity of the issues raised during due diligence and the country involved, and the scope of the review of due diligence should be sufficient to define the risks related to the compliance Marcopolo may face when conducting business with the potential Intermediary or other commercial partner.

In general, the review of due diligence should determine, among others: (i) if the natural person who proposes to serve the Company in exchange for payment is a “Public Authority”; (ii) if the legal entity employs a “Public Authority”, or if it is a company in which a “Public Authority” has corporate participation or seat in the board of directors ;

(iii) if the services that the individual or legal entity is presenting are necessary to promote

an existing commercial initiative or contract; (iv) whether the individual or legal entity has the expertise, experience and other qualifications to perform the necessary services in a legitimate manner; and (v) whether the individual or legal entity demonstrates the likelihood of engaging in practices that may expose Marcopolo to some responsibility.

Any questions or Red Flags (as discussed in clause 10 of this policy) raised during due diligence review shall be treated satisfactorily as determined by the Compliance Department and always before the relationship is formally concluded or continued. If necessary, Marcopolo may, in its sole discretion, contract the services of external suppliers to investigate the ownership, expertise, experience and other qualifications of the Business Partner or Third Party considered for the provision of service provided in a proposed or existing agreement with Marcopolo.

Marcopolo's due diligence efforts will be conducted by the contracting areas under the leadership of the Compliance Department in conjunction with the rules, guidelines, and processes described in the Company Business Partner Due Diligence Form. In case the Employee has any doubts regarding the need for due diligence or the most appropriate way to play

their part in the due diligence process, they should consult the Compliance Department.

Marcopolo will perform due diligence to ascertain the reputation and integrity of any companies in which it invests. Hence, due diligence will be carried out in mergers, acquisitions and joint ventures.

Finally, Marcopolo requires written contracts for all Business Partners and Third Parties when hiring them. In certain limited circumstances involving the procurement of goods and services from a supplier, the written agreement may be in the form of a purchase order, which shall include appropriate anti-corruption agreements.



## 6 FACILITATING PAYMENTS

It is prohibited to make any facilitating payments on behalf of Marcopolo

The use of facilitating payments (as defined in Clause 4.2.6 of this policy) can be considered as a standard way of conducting business in some countries. Nevertheless, it is important to understand that such payments are prohibited by the anti-corruption laws of many countries, including Brazil.

Other facilitating payments are generally illicit under the local laws of most countries in the world. Based on the foregoing, this Policy prohibits Employees, Business Partners or Third Parties from making any facilitating payments on behalf of the Company, except in cases where such payments are officially and formally established by the government department.

# 7 BOOKS AND RECORDS, ACCOUNTING AND PAYMENT PRACTICES

Since September 2002, Marcopolo has been listed in the special segment of the BM&FBOVESPA stock market denominated Level 2 of Corporate Governance, and it has been adopting differentiated practices of Corporate Governance and, among other obligations, maintaining accurate and reasonably detailed books and records of its operations.

Compliance with this policy is regularly audited and is subject to the Company's internal control procedures. According to this instruction, records of all payments made or received must reflect accurately and appropriately such operations. The Company also prohibits secret, unregistered and uninformed operations. To ensure compliance with this Policy and applicable laws, it is crucial that all financial and commercial records of Marcopolo reflect all operations involving the Company business and/or disposition of the Company's assets fairly and accurately. All expenses must be accurately accounted for, including appropriate supporting documentation and they must be immediately entered into the company records prior to reimbursement.

This includes, for example, accurate identification (in expense reports and financial commercial transactions) of all payments to Business Partners or Third Parties acting for or on behalf of Marcopolo, as well as donations to charities, gifts, meals, entertainment or other hospitality involving Public Authorities, individuals or private companies.

It is a violation of this Policy if any Contributor, Business Partner or Third Party tolerates, consciously disguises, falsifies or requests reimbursement for any expense that does not meet the requirements of the Code of Conduct and this Policy.

Note: Approvals of any payments related to the Company's financial and commercial contracting shall be in accordance with the rules stipulated in MP-18 (or any internal regulations it may replace).

We adopt differentiated practices of corporate governance



## 8 MONEY LAUNDERING



This Policy prohibits Marcopolo from making or engaging in any illegal economic-financial practices, or practices that are not properly recorded in its accounting entries. Under no circumstances may Marcopolo Employees or Business Partners or Third Parties be involved in economic-financial practices whose purpose is to conceal the illicit origin of certain financial assets or property, in

such a way that those assets appear to be of legal origin or that the illicit origin is difficult to prove.

Any payment made by Marcopolo shall comply with the internal rules established at MP-18 (or internal regulations that may substitute it), and shall comply with the provisions of Clause 7 of this Policy

# 9 COMPETITION PROTECTION

## Marcopolo will not engage in anti-competitive conduct

Marcopolo shall not engage in anti-competitive conduct such as those which may limit, distort or in any way prejudice free competition or free enterprise; which may lead to a situation of relevant dominance of the market for goods or services; which result in an arbitrary increase in profits or even involve abusive use of a dominant market position.

Therefore, it is prohibited for any Employee, Business Partner or Third party to establish prices or conditions of sale between competitors (cartel), make price adjustments and conditions in public bids (bidding cartels), discriminate prices, promote tie-in sales, refuse a negotiation without technical and plausible reasons, predatory pricing, destruction of raw materials (hoarding), or engage in any situation that could prejudice free competition.

Marcopolo relationship with its competitors must be respectful. Competition should be healthy and a source of reference for new challenges, promoting continuous improvement and innovation.

Outside of Professional Association environments, it is not permitted to deal with people related to competition on topics of any nature that may affect Marcopolo's interests or prejudice free competition, and even in the context of professional associations, anyone who is representing Marcopolo is prohibited to treat any matter that may represent a combination of prices, markets, conditions of sale, allocation of products or even conditions of participation or not in public bids.

If the Employee, Business Partner or Third Party has any questions on how to proceed in a situation involving competitors, they shall abstain from any action, deal or practice, manifest formally abstain from any act and immediately report to the Compliance Department for guidance on how to proceed.

## 10 “RED FLAGS”

While any proposed payment for commercial operations, hiring or the like should be evaluated based on their specific facts, special attention should be paid to Red Flags related to bribery and corruption. Red Flags shall be deemed to exist where any fact or circumstance suggests that a transaction, relationship or engagement involves a probable risk of bribery and/or corruption.

When identifying a Red Flag, consideration should be given to the steps that need to be taken to minimize or eliminate the risk of bribery or corruption that relationship may present, including the eventual extinction of such a relationship.

We present here some examples that may suggest noncompliance with this Policy, or represent common areas of compliance risk related to corruption.

We would like to remember that these are just a few examples and that there are many other situations that can also represent a warning signal.

If you become aware of any of these circumstances, or are in any way suspicious of the same or similar circumstances, you should immediately inform the Compliance Department or report your concern through Marcopolo complaints channel.

Facts or circumstances that may suggest an operation, relationship or hiring presenting risks of bribery or corruption





- Operations involving country recognized for corrupt payments
  - Payments offered or made in cash
  - Extravagant or luxurious gifts or hospitality involving a Public Authority
  - Payments made offshore or in countries traditionally known as tax heavens
  - Inadequately documented payments or expenses
  - Requests from Employees, Business Partners or Third Parties for an operation to be structured to disguise material facts or avoid local laws
  - The Business Partner or Third Party requests the payment in a country other than the one in which its headquarters or main administrative offices are located, or where it has a permanent establishment directly involved in the performance of the business for which it was contracted
  - The Business Partner or Third Party is not qualified or does not have the experience and resources to perform the functions for which it was contracted.
  - The Business Partner or Third Party was newly formed or somehow has no historical information
  - The Business Partner or Third Party refuses to certify compliance with anti-corruption practices
- or is opposed to the declarations, guarantees, conventions, right to anti-corruption due diligence and related language in contracts with Marcopolo
- Business Partner or Third Party with current or previous cases of corruption or other legal violations
  - Business Partner or Third Party with questionable or duplicate responsibilities
  - Business Partner or Third Party recommended by Public Authority
  - Business Partner or Third Party that has a personal, family or commercial relationship with Public Authority
  - Business Partner or Third Party requesting unusual contractual terms or payment arrangements that raise concerns under Brazilian law and/or local laws (including anti-money laundering laws) such as payment in cash, payment in another country's currency, payment to a third party that has no connection with the commercial operation, or payment prior to the conclusion of a purchase agreement (or any other form of advance payment)
  - Fees or honorariums of the Business Partner or Third Party exceed the rate usually practiced for similar services in that geographical area, or unreasonably exceed the fees paid by Marcopolo for similar services elsewhere.

# 11 OTHER ISSUES RELATED TO THIS POLICY AND ANTI-CORRUPTION COMPLIANCE

## 11.1 • SANCTIONS

Marcopolo and/or its Employees may be investigated by state regulatory bodies in different jurisdictions and, depending on the circumstances administratively, civilly or criminally prosecuted. This may result in serious fines, penalties, exclusions and/or imprisonment if the Company and/or its Employees are deemed to be in violation of applicable anti-corruption and anti-bribery laws and/or regulations.

Any Employee caught in violation of this Policy will be subject to disciplinary action, which may include termination in accordance with applicable laws and company policies.

Agents, representatives, suppliers, consultants and other Business Partners or Third Parties working for Marcopolo who are caught in violation of this Policy shall be subject to termination of their business relationship, as well as any other remedial and legal measures available to Marcopolo's terms of applicable law.

## 11.2. REPORTING CONCERNS

It is the responsibility of all Employees to ensure compliance with this Policy. If you have any questions or concerns about past or proposed actions by any person at Marcopolo (or any Business Partner or Third Party) that may violate this Policy or the applicable law, please contact Marcopolo Compliance immediately.

## 11.3. NON-RETALIATION

Regardless of the alleged misconduct or reporting method, Marcopolo will not tolerate retaliation against any person who gives any information in good faith about an alleged violation of the Code of Conduct, or this Policy, or other applicable policies or laws and regulations, irrespective of the results of the investigation of the claim (s) made by the Company.

## 11.4. TRAINING

Periodic training on Marcopolo's anti-corruption program will occur according to the annually defined schedule by the Compliance Department. The training will include at least senior management and the Employees whose responsibilities require them to interact with Public Authorities, as well as Employees in the areas of Accounting, Sales, Internal Audit, Risk and Internal Controls, Legal, Marketing and Procurement - in addition to Business Partners or Third Parties as necessary, if deemed appropriate.





# 11 OTHER ISSUES RELATED TO THIS POLICY AND ANTI-CORRUPTION COMPLIANCE

## 11.5 • CERTIFICATION

As part of the successful completion of their training, all Employees appointed by the Compliance Department to participate in anti-corruption training must certify in writing:

- That they have received, understood and will comply with Marcopolo policies and procedures related to compliance and anti-corruption
- That they have acted and will continue to act in compliance with such policies and procedures, and
- They will immediately report any allegations, violations, or compliance-related matters they become aware of.

## 11.6 • DOCUMENTATION AND MAINTENANCE

The Compliance Officer (or designated person) will regularly document Marcopolo's anti-corruption compliance initiatives to prove that the Company has disseminated, implemented and enforced its anti-corruption compliance program as expected by regulatory agencies in Brazil, in addition to other countries in which the Company operates. Reports of educational material, attendance at training sessions, compliance certifications, due diligence initiatives, reports of suspicious activity and compliance reviews should be maintained on a regular basis.

# 12 ADVERTISING

The Compliance Department is responsible for ensuring that all Directors, Managers, other Employees, Business Partners and Third Parties are aware of this Policy.

## COMPLIANCE

Everyone's duties. A Marcopolo's commitment.



# 13 HOW TO CLARIFY QUESTIONS AND REPORT INCIDENTS OR CONCERNS

Marcopolo has an exclusive complaint reporting channel that must be used responsibly.



Marcopolo's Employees, Business Partners and Third Parties are encouraged to ask any questions that may arise regarding this Policy. Any questions or concerns about a specific situation that in any way relates to this Policy (or related policies and procedures) should be referred to the Compliance Department before any action is taken. Employees, Business Partners and Third Parties shall, immediately upon notice, report any bribes, solicitations or offers of improper payment or advantage.

You can clarify any questions, request individual guidance on personal situations that may conflict with the guidelines of the Code of Conduct or make any kind of report to the Marcopolo Compliance Department at: **[compliance@marcopolo.com.br](mailto:compliance@marcopolo.com.br)**.

For **REPORTS** or complaints contact  
Marcopolo Contact Safe:

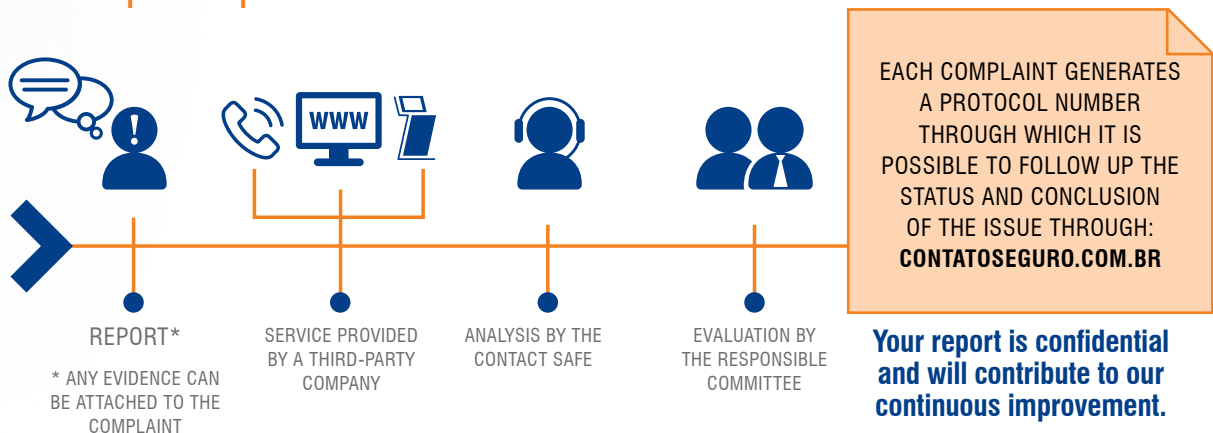
 [CONTATOSEGURO.COM.BR](http://CONTATOSEGURO.COM.BR)

Reports can be made via Marcopolo websites. Go to the **Code of Conduct** tab and click on **Marcopolo Contact Safe** to be directed to **Contato Seguro** page.

 **MARCOPOLO WEBSITE**  
(Link **Contato Seguro - Contact Safe** in the **Code of Conduct** tab)

This channel is administered by a third-party company which guarantees confidentiality, security and impartiality in the management of the issue, besides the secrecy of the identity of those who do not wish to identify themselves.

## Complaint process: how it works



**When you submit your complaint, you will receive a password to check your response. Note it down, as it is unique and cannot be recovered.**



## 14 POLICY PROPERTY

The Marcopolo Board of Directors owns this Policy and is also responsible for maintaining, managing and administering it in a consistent manner with the Company policies through the Compliance Department. This Policy is subject to change, as the Board of Executive Officers may deem necessary and appropriate, as recommended by the Compliance Department (in coordination with the Legal Department), based on changes in Marcopolo applicable policy or relevant laws and regulations.

# 15 IMPLEMENTATIONS

This Policy and its associated procedures describe the rules and guidelines of Marcopolo Global Integrity Policy. To clarify any questions regarding the proper interpretation of this Policy, please consult the Compliance Department.

## COMPLIANCE

Everyone's duties. A Marcopolo's **commitment.**





# OMBUDSMAN



**WE WOULD LIKE**  
TO HEAR FROM YOU



Exclusive 24 hours reporting channel serviced by an outsourced company, with no connections with of Marcopolo and full commitment to the secrecy of the complainant.



MARCOPOLO WEBSITE  
(Link **Contact Safe** in the **Code of Conduct** tab)  
[CONTATOSEGURO.COM.BR](http://CONTATOSEGURO.COM.BR)