



# COMPLIANCE PROGRAM

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## Introduction

Control Quality Ltda is an internationally recognized supervision company specializing in cargo inspections and certification. Founded in 2006, it is a young company that, together with its long baggage inherited from its founders, with innovative ideas and seeking continuous improvement and excellence in the quality of its services, as well as full customer satisfaction, based on the most modern concepts and investments in its products. contributors.

Operating in the area for more than 10 years, with the fixed idea of efficiently meeting the demands generated by Brazilian commodities, operating in all ports of Brazil.

Always looking for the best reference, competence and confidence, our company participates in international events, giving greater breadth in our international business network.

Today our work is emerging in the world market as a company in continuous growth in all segments in which it operates, being competitive and emphatic in the constant qualification of its employees, laboratories, and organizational structure.

## CHAPTER 1 - PRINCIPLES OF COMPLIANCE OF TIC CONCIL

### 1. INTEGRITY

Control Quality Ltda, performs its services in a professional, independent, and impartial manner in all its activities.

We conduct our work honestly and do not tolerate any deviation in the methods and procedures followed. When the test methods try to foresee tolerances in the results, Control Quality Ltda., that such tolerances are not abused to alter the actual test findings.

Control Quality Ltda reports data, test results and other relevant facts in good faith and does not modify the incorrect form, issuing only reports and certificates that correctly present as findings, professional opinions or requested results.

### 2. CONFLICTS OF INTEREST

It shall avoid conflicts of interest with any related entity in which it has a financial or commercial interest and for which it is obliged to provide services.

It should avoid conflicts of interest between the companies of Control Quality Ltda and/or divisions involved in different activities, but which may be providing services to the same customer or to another.

You must ensure that your employees avoid conflicts of interest with the activities of Control Quality Ltd.

To avoid conflicts of interest between CQ, service providers and customers, senior management has defined and maintains the following policy:

- a. CQ is not permitted by employees or employees who act on its behalf to have ties to service providers, customers, or competitors.
- b. They may not be part of the CQ staff or employees who have any kind of kinship with people who work in service providers, customers, or competitors.
- c. Family members may only be admitted to the CQ staff or as a collaborator upon approval by the company's senior management.

### 3. CONFIDENTIALITY AND DATA PROTECTION

Control Quality Ltda shall respect the confidentiality and privacy of customer information and ensure that appropriate procedures are established to adequately protect such information.

To ensure that such information is not disclosed to other parties, all employees sign a Confidentiality Agreement.

Control Quality Ltda warrants that all intermediaries, joint ventures, agents, subcontractors, contractors and suppliers know that the business information is confidential and should not be disclosed to third parties.

### 4. ANTI-BRIBERY

Control Quality Ltd. ensures that the Principles and Rules of your Program meet the requirements of the TIC Compliance Code and laws applicable to combating bribery in all jurisdictions in which it operates.

Where there are changes in the laws or conduct of Control Quality Ltd. that may impact compliance with anti-bribery requirements, senior management shall modify its Program.

#### 4.1 Risk Analysis

Compliance Committee of Control Quality Ltda and/or managers, conducts regular meetings to assess bribery risks and determine appropriate control measures.

Such criticisms are systematically conducted:

- Before starting a new service or operation in a new country, and
- If there is a reason for a serious violation of the CQ compliance program, the following can be reviewed:  
Existing control measures.

#### 4.2 Business principles to combat bribery

Control Quality Ltd. employs good business practices and risk management strategies in accordance with the Business Principles for Combating Bribery. To this end, senior management has defined and maintains the following policy:

#### 4.3 Political contributions

CQ employees or employees are not permitted to make any kind of direct or indirect contributions to political parties, organizations or individuals engaged in politics.

#### 4.4 Charitable contributions and sponsorships

In cases of donations or sponsorships, CQ shall ensure that this is not a subterfuge for bribery. In addition, CQ must account for its donations or sponsorships in a separate book and prove all payments made.

#### 4.5 Facilitation payments

Facilitation payments, provision or receipt of gifts, hospitality or expenses are not permitted to ensure or accelerate the performance of a routine or action necessary to acquire any legal or other right.

## 4.6 Gifts, hospitality and expenses

CQ prohibits the offering or acceptance of gifts, entertainment, or expenses where such agreements may affect the outcome of commercial transactions and are unreasonable and sincere.

The criteria and requirements for proposed gifts, hospitality and other expenses are described below:

- **Made for the right reason:** the gift or entertainment should be clearly expressed as a genuine thank you or commercial purpose.
- **No obligation:** The gift, hospitality or expense does not impose any obligation on the recipient.
- **No expectations:** No expectation is created among donors or donor associates, or the expectations placed on it by donors will generate higher expectations than in such transactions.
- **Done publicly:** if you do this secretly, the purpose will be dubious.
- **According to the opinions of the relevant parties:** If key stakeholders are aware of the transaction, this will not have an adverse effect on the transaction.
- **Reported:** Gifts or expenses should be registered and reported to management.
- **Reasonable value:** the gift size is small or the entertainment value is consistent with general business practices.
- **Legislation:** Comply with the laws of the country/region in which it is located.
- **According to the recipient's rules:** The gift or entertainment complies with the rules or code of conduct of the recipient's organization.
- **Frequent:** The frequency of donation or receipt of items between donors and recipients is not high.

## 5. FAIR BUSINESS CONDUCT

CQ guides its employees, employees, and service providers to ensure that they have understood and adhered to the TIC Council Compliance Principles.

CQ's fair business conduct policy prohibits:

- make false statements about competitors, their operations, services or service offerings;
- activities contrary to fair competition rules or bids;
- incite, induce or encourage any person to breach their contractual obligations (including confidentiality obligations);
- commercial espionage and/or data theft.

CQ's marketing presentations and publications accurately and unequivocally reflect their ability to provide the services offered.

The Member must conduct himself/her with the highest standards of ethics and integrity in business, and shall not do anything that harms his reputation, or the reputation of the TIC Council.

## 6. HEALTH AND SAFETY

CQ's health and safety policy aims to provide employees with a safe working environment and working conditions. Equipped with appropriate tools and equipment and the necessary training to perform work safely and prevent occupational injuries and diseases, and meet all relevant legal requirements

CQ provides employees with adequate training on the activities in which they are involved, which include at a minimum:

- for people who are forced to work at height, in confined spaces and close to sports, equipment and machinery, as well as other hazards that may occur to customers and third party Facilities/location.
- For laboratory employees;
- Use of approved personal protective equipment.

- Follow the care of support, health and safety, according to the instructions of the customer and the place of inspection, provided that these instructions do not cause or increase the risk.
- Report all incidents to the local health and safety officer of the CQ.

For any type of work accident, injury or event. All employees must report such incidents in accordance with the company's operational rules. CQ conducts regular audits of its operations and work environment to identify risks and the opportunity to further improve its health and safety procedures.

The CQ manager is responsible for ensuring that the workplace meets legal requirements and provides a safe working environment.

## 7. FAIR LABOR

CQ's fair labor policy establishes our commitment to the employees, the community and the environment where we work.

The Fair Labor policy is as follows:

- The CQ complies with local, national, and other relevant standards Laws and regulations on all matters related to the employment and management of its Employees Labor Area.
- CQ respects and promotes equal opportunities in the workplace.
- CQ does not tolerate any form of abuse, intimidation, or harassment in the workplace.
- CQ does not employ children under the age of compulsory schooling (in any case, not under 16 years of age). Employees between the ages of 16 and 18 should not engage in dangerous activities.
- CQ prohibits any form of forced or compulsory labor, whether in prison or slavery Labor, forced labor, slave labor or any kind of involuntary labor.

## CHAPTER 2 - TIC CONCIL COMPLIANCE PROGRAMME

### 1. IMPLEMENTATION

CQ implemented the Compliance Program based on the TIC Council Compliance Principles throughout the organization. This Program is integrated into the CQ Quality Management System.

Senior Management has confirmed its commitment to implementing this TIC Council Compliance Principles by publishing and adopting the CQ Compliance Program and implementing key elements that at least reflect the principles and implementation requirements of the TIC Compliance Programme.

Any subsequent update to the CQ Compliance Principles is, within one month of publication, submitted to the Director General of TIC for verification of compliance with the TIC Compliance Code.

### 2. COMPLIANCE OFFICER

CQ has appointed a senior management member as a Compliance Officer who, regardless of their other responsibilities, has responsibility and authority for coordinating the implementation of the Compliance Program throughout the organization, senior managers of the entire CQ have responsibility for the implementation of the Program in their area of responsibility.

### 3. CREATION OF A COMPLIANCE COMMITTEE

CQ created a Compliance Committee that is responsible for overseeing the Compliance Program. The Compliance Committee meets annually to review the progress of the Policy Orientation Program. The Compliance Committee includes, at a minimum, the CEO, a representative of the Senior Management, and the Compliance Officer. Other members of senior management, Human Resources and Legal can also participate in the Committee.

## 4. HUMAN RESOURCES

### 4.1 Recruitment

Prior to a job offer, future CQ employees are informed in the CQ Compliance Program.

### 4.2 Employee Commitment

CQ guarantees that:

- Every CQ employee receives a copy of the Compliance Program.
- Upon receiving a copy of the Compliance Program, the employee must sign a Statement that has been received, read, and understood.
- The Declaration must be filed in the employee's medical records.
- Each year, the Compliance Officer signs a Declaration that the Program has been deployed throughout the organization.

### 4.3 Training

All CQ employees must undergo periodic compliance training to ensure their continued understanding of the program. A course completion record is kept in each employee's file.

### 4.4 Employee Performance Assessment

To ensure that every employee has a continuous understanding of the Compliance Program, **individual performance assessments are conducted** along with compliance training.

### 4.5 HelpLines

CQ provides Helplines, where your employees get guidance on any matters relating to implementation and interpretation of the Program or, they can give suggestions on the development of the Program.

Dedicated email address: [compliance@controlquality.com.br](mailto:compliance@controlquality.com.br)

About matters relating to the implementation or implementation of the Program, if at the request of the employee, the confidentiality and anonymity of the Program shall be maintained.

### 4.6 Security Measures

CQ implements appropriate security measures at your organization's facilities containing sensitive business information to make sure that:

- access is restricted only to authorized personnel and,
- documents/data are stored in secure areas designated and disposed of securely.

### 4.7 External Communications

CQ ensures effective external communications by:

- CQ makes its Compliance Program available through the website [www.controlquality.com.br](http://www.controlquality.com.br) copies of the Code are available at CQ offices.



- Questions, complaints or comments from relevant stakeholders can be made through the website, email (compliance@controlquality.com.br) or to the General Manager of CQ.

## 4.8 Report of Violations

- 4.8.1 CQ employees are encouraged to report details of violations or suspected violations to the employee's superior or general manager.  
The employee who makes such a report shall be fully protected against any form of reprisal, unless he has acted maliciously or in bad faith. If required, the anonymity of the employee shall be protected as far as possible.
- 4.8.2 CQ employees are required to report any request or offer of an undue payment or advantage with their knowledge as provided in section 4.8.1

It is required through the Compliance Training Course that employees report any improper payment request or offer or advantage that they become aware of.

## 4.9 Investigations and Sanctions

The Compliance Officer or General Manager shall initiate, where appropriate, an investigation into any violation of the Program reported to him or from which he/she will become aware.

In connection with investigations and sanctions related to violations of the Programme, **the Non-Conformities, and Improvement** Actions, which includes requirements for:

- The keeping of records of all reported violations and subsequent measures taken;
- that the alleged perpetrator of such a breach has the right to be heard;
- That CQ management decide on the appropriate corrective and disciplinary measures to be implemented if a violation is established. These measures may include a reprimand, removal of office, suspension or resignation;
- That the Compliance Officer receive progress reports from his/her appointed representative and prepare periodic summary reports to the Compliance Committee on investigations, established violations, and the implementation of corrective action and disciplinary action.

## 4.10 Business Relations

CQ ensures that its Compliance Program is applied as appropriate in its business relationships with external parties (suppliers, intermediaries, service providers or partners) and that improper payments are not channeled through them through due diligence.

Before concluding or renewing any contract with the party, CQ performs:

- Risk analysis;
- Interview with the party;
- **Background investigation**, for intermediaries, reviewed and approved by the Compliance Committee;
- Verification through a compensation analysis that must be reviewed and approved by the Compliance Committee that the remuneration paid to each intermediary is appropriate and justifiable to legitimize the services provided and does not facilitate undue payments by the intermediary.
- The contract between the CQ and the party shall contain at least the determination that the party will comply with the Principles of Compliance and should allow CQ to periodically verify this compliance.

In the event of discovery of a breach, as a corrective measure, CQ will not maintain any business ties with any party known to be involved in bribery.

CQ will also provide training and support on the Program to intermediaries and other parties as appropriate.

All interim compensation is recorded in a separate general account from other CQ accounting records. Payments are consolidated and a consolidated management statement of all intermediary remuneration is prepared annually.

## 4.11 Complaints and Disciplinary Procedures

Complaints regarding the alleged failure to comply with this Code by other Members shall be submitted to TIC in accordance with your **Complaints Handling Procedure**.

CQ shall refrain from submitting complaints to other parties unless it is necessary to do so to protect its reputation (violations of this Code may lead to sanctions imposed by the TIC Council subject to the rules, including rights of appeal).

## 4.12 Accounting and Bookkeeping

Accurate books and records are kept, which correctly and honestly document all financial transactions. It's forbidden to book out of books.

## 4.13 Health and Safety

CQ records and investigates all reported Health and Safety incidents and takes corrective action where appropriate.

## 4.14 Compliance Summary Report

The CQ Compliance Officer prepares an annual summary report covering statistics or confirmations to show compliance with CQ procedures and policies for the following areas:

- a) **Violations** - number of violations / violations of the SUS; number of proven violations; and confirmation that corrective actions and actions undertaken/being taken for each violation/breach of reasoned.
- b) New or renewed intermediaries and business partners
  - i. number of new or renewed intermediaries and joint venture partners in the financial year.
  - ii. confirmation that each one has undergone CQ due diligence procedures, as necessary.
  - iii. confirmation that an appropriate contract/terms of business has been put in place with each.
- c) **Expenses** - confirmation of expenses are in line with the CQ Compliance Program and related policies for:
  - i. Political contributions
  - ii. Charitable contributions and sponsorships
  - iii. Expenses relating to gifts, hospitality, and expenses Remuneration of intermediaries.
- d) **Health and Safety** - number of Health and Safety incidents reported; and confirmation that corrective actions and actions undertaken/taken for each incident were determined.

## CHAPTER 3 - VERIFICATION

This section establishes the means by which CQ verifies the effectiveness of the implementation of the Compliance Program throughout its organization.

Detailed procedures and work instructions are published in our MSQ\_02\_ Quality Manual, available to all employees.

## 1. MANAGEMENT CLAIMS

Each year, a **Declaration of Conformity** is signed by the Operational Director/Compliance Officer, who shall submit a summary annual report to the Compliance Committee.

## 2. INTERNAL AUDITS

CQ conducts internal audits periodically, as planned. These audits are performed by appointed internal auditors and should verify the deployment of the Compliance Program within the entire organization. If the Declarations of Conformity have been completed in **accordance with** Annex A of the **TIC Council Guidance Check List for Members Internal Compliance Audits**, as well as reflect compliance with the Program and, with respect to those locations selected for local audits, correctly reflect the actual situation. Such on-premises audits should review on-premises processes and include sampling-based testing to ensure effective application and deployment of the Program. The "**TIC Council Guidance Check List for Members Internal Compliance Audits**" should be used for reference.

Compliance findings resulting from such audits should be reported to the Compliance Officer, who shall submit a summary report to the Compliance Committee. The Compliance Officer and/or the Compliance Committee assume follow-up actions when appropriate.

## 3. EXTERNAL EXAMS

### 3.1 Frequency

The effectiveness and efficiency of the implementation of the Program by a designated independent audit firm are examined annually.

### 3.2 Independent External Audit Firm

The independent external audit firm designated to carry out this examination will also examine CQ's (consolidated) financial statements. If you are not a member of a nationally recognised professional organisation, the company needs to be approved by the TIC Director General.

If international operations are carried out, the audit firm shall have an office in most countries or regions where CQ will operate and which use internationally recognized audit methods and approaches.

**NOTE 1: If the transaction includes countries where the audit firm has no offices and it is necessary to use different external audit ing companies, CQ and its international external audit firm shall report to the General Director the arrangements made to ensure that a consistent examination of the implementation of the Program is achieved in all locations. In such cases, the international external audit firm shall act as the coordinator of the other external audit firms and prepare a consolidated Warranty Report.**

**NOTE 2: The designated external audit ing company may, by agreement with THE CQ, use the services and reports of independent management system accreditation and certification bodies, which have performed audits of CQ management systems. However, neither such accreditation and certification bodies nor their reports should be used to verify the financial aspects related to Commercial Relations and Business Principles to Combat Bribery without the prior approval of the Director General of TIC.**

### 3.3 Notification for TIC CONCIL from The Appointed External Audit Firm

Before designating the company(s) of external audit or any proposed subsequent changes thereof, CQ shall submit details to the Director General of TIC to confirm compliance with TIC requirements.

## 4. Scope of the Exam

To demonstrate that CQ complies with the CQ performs the following:

### 4.1 Sending documents for verification to TIC

CQ presents the following documents:

- 1) The Compliance Program
- 2) The Terms of Reference for the Compliance Committee, including the specification that the Compliance Committee is responsible for oversupervision the Compliance Program.
- 3) List of compliance committee members (including position)
- 4) Compliance Program Training Material
- 5) Material that helps raise awareness of the helpline employed
- 6) Material that encourages employees to report details of violations or suspected violations and to whom they can report.
- 7) Screen printing from the CQ website where:
  - The Compliance Program sits.
  - An interested party can make inquiries, complaints or feedback.
- 8) Documented procedure for handling investigations and sanctions.
- 9) Policies relating to confidential business information (information security policy, confidentiality policy).
- 10) Procedures for due diligence to initiate or renew relationships with intermediaries and business partners.
- 11) Procedure for hiring with intermediaries and joint venture partners and template is(s) of contract/terms and conditions with a new/renewed intermediary or joint venture partner.
- 12) Model of the annual management declaration based on the model of Annex A to the TIC Guidelines for Implementation.
- 13) Scope of the Internal Audit Plan that includes reviewing the implementation in the Compliance Program
- 14) Annual summary reports prepared by the Compliance Officer covering statistics or confirmations to show compliance with CQ procedures and policies, as specified in Annex B to the TIC Guidelines for Implementation.
- 15) Annual report on the results of agreed procedures

In submitting the documents, the CQ assesses whether the evidence presented meets all the test requirements, as detailed in Annex B of the TIC Guidelines for implementation, any deviation from which it is explained in writing.

Unless otherwise stated, documents are only resubmitted if they have been updated. All documents are reviewed and updated at least every three years or when there is an update of the Compliance Program and/or guidelines issued by TIC.

## 4.2 Ask the audit firm to carry out agreed procedures

Annually, CQ requires an independent audit firm to take our agreed procedures to the following areas:

- I. Understanding the compliance code for each new employee.
- II. Attendance of the training course of the conformity program(s) by employees
- III. Employee Helpline (or equivalent - e.g. designated email) to raise any and/or issues related to the Compliance Program.
- IV. Review and action on surveys, complaints and feedback from stakeholders
- V. Understanding confidentiality requirements for each new employee
- VI. Schedules prepared for political contributions; charitable contributions and sponsorships;
- VII. expenses relating to gifts, hospitality and expenses; and remuneration of Intermediaries
- VIII. Monitoring annual compliance statement submissions by Senior Managers

The specific procedures agreed are detailed in Annex C to the TIC Implementation Guidelines document.

## 5. External Audit Company Report

CQ requires the audit firm to produce a Report showing the results of agreed procedures using the late temporary contained in Annex C to the TIC Guidelines for implementation.

CQ submits the Audit Company's report to TIC within six months of the end of the CQ year.

## 6. History of Reviews

Review	Date	Change History
00	August/2011	Initial issue
01	January, 2012	Revision in item 4.5 / 4.6 and overall adequacy of the document
02	November, 2012	overall adequacy of the document
03	April, 2015	overall adequacy of the document
04	June, 2017	overall adequacy of the document
05	March/2021	Adequacy to the new guidelines