



FUNDAÇÃO SÃO PAULO

# **Anti-Corruption Policy**

**Fundação São Paulo**

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The background image shows a person in a dark suit and striped tie, with their right hand raised palm-forward in a 'stop' gesture. They are standing over a wooden table where a white document is being held by another person's hand. The scene is overlaid with semi-transparent purple and pink circular shapes.

# Anti-Corruption Policy

Fundação São Paulo

## Introduction

Funda  o S o Paulo is committed to conducting its activities in strict compliance with applicable legislation, including Anti-Corruption Acts, in particular Act 12,846/2013, which provides for the administrative and civil liability of legal entities regarding the practice of acts against the Public Administration, domestic or foreign ("Anti-Corruption Act") and Decree No. 11,129/2022, which regulates the Anti-Corruption Act, as well as other rules governing the relationship with the Public Administration.

In all its areas of operation, Funda  o S o Paulo does not tolerate fraud, corruption, or harmful acts of any nature. In this sense, it treats the issue related to the Integrity Program with seriousness and commitment, promoting and monitoring compliance with the rules in the development of activities, focusing on ethical and moral conduct, as well as the principles of integrity, honesty, and responsibility.

Funda  o S o Paulo's Anti-Corruption Policy establishes guidelines that should underpin the activities of the Institution and all its employees in the fight against all forms of corruption, providing a clear and objective vision that any act of corruption is intolerable by the Institution.

In addition to observance and applicability of this Policy, the rules established by the Integrity Program, available at <https://www.fundasp.org.br/politica-de-governanca/programa-de-integridade/>, and by the Code of Ethics and Conduct of Funda  o S o Paulo, available at <https://www.fundasp.org.br/a-fundasp/sobre-a-fundacao/>, which must be read together to ensure their effective understanding.

Any and all non-compliance regarding the guidelines of this Policy must be reported to the Integrity Sector, which will also clarify any doubts concerning the provisions in the documents that make up the Integrity Program.

## Purpose and Applicability

The purpose of this Policy is to establish guidelines, premises and commitments to guide the relationship between Funda  o S o Paulo and its subsidiaries or supplementary units, with representatives, at any level, of public and/or private entities, domestic and/or foreign, and is aimed at and applied to all administrative technicians, professors, healthcare professionals, outsourced



workers, consultants, temporary workers, suppliers, service providers, and intermediary agents, hereinafter referred to collectively as the “Employees,” including Senior Management, as well as all those who maintain a relationship with Fundação São Paulo.

In this sense, Fundação São Paulo undertakes to require the inclusion of an anti-corruption and money laundering clause in all agreements signed with any public and/or private entities, domestic and/or foreign, with specific liability clauses for acts of corruption or other similar illicit acts that may be committed by the counterparty and/or Fundação São Paulo, within the scope of their commercial and/or institutional interrelationships. In the event that this is not possible, the formalization of the agreement will consist of tacit acceptance of the anti-corruption clause of Fundação São Paulo.

## Definitions

For the purposes of this Policy, the following definitions apply:

**I. Public Administration:** The set of agents, services and bodies established by the State, with the purpose of managing sectors of a society and acting in favor of the public interest. Public Administration may be direct, in which case it is performed by the Powers of the Federal Government, the States, the Federal District, and the Municipalities. Indirect Public Administration is composed of autonomous agencies, public foundations, public companies, mixed-capital enterprises, and others.

**II. Public Officials:** Persons who exercise a role in the State, even if temporarily and/or without remuneration, by election, appointment, nomination, hiring or any other form of investiture or relationship, mandate, position, employment, or role..

**III. Senior Management:** The body of top executives of Fundação São Paulo, according to its Bylaws, including its Boards, Executive Secretaries, and Attorneys.

**IV. Harmful Acts:** As listed in Article 5 of the Anti-Corruption Act, but not exhaustively, these are acts that violate domestic or foreign public assets, principles of Public Administration, or international commitments undertaken by Brazil. In this Policy, harmful acts are reproduced in the item that addresses the relationship with Granting Public Authorities and Public Officials.

**V. Slush Funds:** Financial resources that are not accounted for and declared to the competent supervisory agencies.

**VI. Fictitious Agreements:** Agreements made on a "pro forma" basis, being ideologically false, without the effective provision of the contracted services or the delivery of the corresponding goods.

**VII. Corruption:** Any act or practice of corrupting or allowing oneself to be corrupted, through the practice of dishonest, fraudulent or illegal behavior that implies obtaining an advantage or benefit of any nature (money, values, services, or goods) for one's own benefit or for that of third parties, including bribes and kickbacks. Acts of corruption are identified as a promise or reward in exchange for behavior that favors the interests of the corruptor.

**VIII. Public Treasury or Assets:** The set of goods, financial resources, and public rights belonging to all citizens and managed by the State.

**IX. Relationship Facilitations:** Payments, generally of small value, with the aim of ensuring or accelerating the performance of routine government actions ("urgency fee").

**X. Fraud:** Any act carried out intentionally, unlawfully, or in bad faith, which aims to obtain undue advantages, for oneself or third parties, through omission, manipulation, untruths, abuse of power, and breach of trust.

**XI. Money Laundering:** Economic and financial practices that aim to conceal or hide the illicit origin of certain financial assets or goods, so that such assets appear to have a lawful origin or so that, at least, the illicit origin is difficult to demonstrate or prove.

**XII. Anti-Corruption Act:** The name given to Act 12,846/2013, also known in Portuguese as "Lei Anticorrupção" or "Lei da Empresa Limpa" ("Clean Companies Act"), regulated by Decree 11,129/2022, issued by the Executive Branch, which provides for the objective administrative and civil liability of companies for the practice of harmful acts carried out against the Public Administration, domestic or foreign.

**XIII. Bidding:** A formal administrative procedure established prior to the contracting of services, acquisition of products, among others, by the Public Administration, with the aim of selecting the company with the fairest and most

advantageous proposal for the public treasury, whose rules are established in Act 14,133/2021.

**XIV. Integrity Program:** The set of internal mechanisms and procedures for integrity, auditing and encouraging the reporting of irregularities and the effective application of codes of ethics and conduct, policies and guidelines, with the aim of detecting and correcting deviations, frauds, irregularities and illegal acts committed against the Public Administration, domestic or foreign.

**XV. Anti-Corruption Policy:** The policy established within the scope of Fundação São Paulo containing premises, guidelines and standards of ethical and moral conduct – integrity, honesty and responsibility – in the relationship of the Institution, its subsidiaries, and supplementary units, with representatives, at any level, of public and/or private entities, domestic and/or foreign.

**XVI. Influence Peddling:** The use of a third party with the intention of influencing the decisions or actions of a public servant (domestic or foreign) in the performance of their duties.

## Guidelines

This Policy establishes the guidelines for the performance of roles and/or activities of institutional and/or commercial relationships by the Employees of Fundação São Paulo ("São Paulo Foundation"), acting on behalf of the Foundation, its subsidiaries, and/or supplementary units, and who have third parties or Public Officials as counterparties, which must be conducted in compliance with the following:

**Gifts and Presents:** The granting of gifts and presents is prohibited regardless of their commercial value, except for the distribution of institutional materials, made or offered by Fundação São Paulo, as part of its promotional or marketing initiatives. These are defined as souvenirs distributed as a courtesy or for advertising purposes, for promoting events, or for commemorating dates of a historical or cultural nature.

**Hospitality and Entertainment:** The payment or provision of reimbursements/ refunds for hospitality expenses (expenses related to accommodation, travel, and transportation) and entertainment expenses (activities for leisure purposes, including expenses related to meals) are prohibited. This prohibition does not apply to events promoted and funded by Fundação São Paulo itself as part of its representation, marketing, and promotion activities, always with

an institutional purpose.

**Advantages and Benefits:** The granting of advantages and benefits that constitute undue consideration or that materially represent undue financial effects is expressly prohibited. Exceptions to this prohibition are benefits that are part of the statutory, institutional or regulatory activities of Fundação São Paulo and for which there are specific regulations (e.g., granting of scholarships).

**Relationship Facilitation:** Such payments are considered bribery for the purposes of this Policy and within the scope of the activities of Fundação São Paulo. The facilitation of relationships or special treatment for obtaining or indicating advantages that seek to promote favoritism is prohibited, whether in the commercial transactions of purchases and sales of Fundação São Paulo or its participation in public bidding processes of any nature, or even for personal favoritism through the use of the name of Fundação São Paulo.

**Privileged Information:** The use, distribution, disclosure, transfer or acquisition of confidential or restricted access information, with the aim of obtaining an advantage, particularly to the detriment of or to harm the sector or the public interest, is prohibited

**Influence Peddling:** Corruption can manifest itself through the exchange of favors. Influence Peddling for the purposes of promoting favoritism for oneself, third parties, or even Fundação São Paulo is prohibited.

**Political Parties and Political Campaigns:** Any type of contribution, donation, granting of funds, sponsorship, support to political parties, campaigns, or political candidates is prohibited, regardless of the sphere or branch of government, as well as their organization or programmatic ideology. Employees are free to exercise political options and make contributions of any nature, provided that there is no correlation or link of any nature with Fundação São Paulo. Fundação São Paulo does not engage in political-partisan activities, and therefore, Employees must not carry out any political activity on behalf of Fundação São Paulo or using its facilities or assets.

## **Relationship with Government Authorities and Public Officials**

The Anti-Corruption Act provides for the practice of harmful acts against the Public Administration, domestic or foreign, that may in any way cause damage



to the public treasury or assets. The following constitute "harmful acts" pursuant to the Anti-Corruption Act:

- I.** Promising, offering, or giving, directly or indirectly, any undue advantage to a Public Official or a third party related thereto;
- II.** Proven financing, payments, sponsorship or subsidization, in any way, of the practice of illegal acts as provided in said Act;
- III.** Proven use of an intermediary individual or legal entity to hide or disguise one's real interests or the identity of the beneficiaries of the acts performed;
- IV.** Regarding bids and agreements:
  - a.** Preventing or defrauding, through adjustments, combination, or any other expedient, the competitive nature of a public bidding process;
  - b.** Preventing, disrupting or defrauding the performance of any act of a public bidding process;
  - c.** Removing or attempting to remove a bidder, through fraud or by offering an advantage of any kind;
  - d.** Defrauding a public bidding process or the agreement arising therefrom;
  - e.** Fraudulently or irregularly creating a legal entity to participate in a public bidding process or enter into an administrative agreement;
  - f.** Fraudulently obtaining an undue advantage or benefit, from modifications or extensions of agreements entered into with the Public Administration, without authorization by law, in the public bidding notice or in the respective contractual instruments; or
  - g.** Manipulating or defrauding the economic and financial balance of agreements entered into with the Public Administration;
- V.** Hindering the investigation or supervisory activities of public agencies, entities or officials, or otherwise intervening in their activities, including within the scope of regulatory and supervisory agencies of the national financial system.

When interacting institutionally with representatives of Granting Public Authorities, Employees must be guided by procedural integrity, administrative morality, and integrity of their conduct, faithfully complying with the guidelines contained in this Policy and refraining from engaging in harmful acts.

Any Employee who is proven to have committed a harmful act will be subject to the appropriate disciplinary measures, notwithstanding the application of other sanctions provided by law.

Fundação São Paulo will immediately take the appropriate measures to contain, resolve, and/or remedy any harmful acts of which it becomes aware.

## **Operational Transactions and Accounting Records**

Fundação São Paulo does not use slush funds, does not handle funds without a clear origin or which may constitute money laundering, does not enter into fictitious agreements, whether with overbilling or underbilling, does not practice any type of fraud in its operational transactions and accounting records, and does not use intermediaries (front men) to conceal the interests or identity of the beneficiary of the corrupt act.

Fundação São Paulo keeps complete records of its operational activities, its assets and liabilities, and its revenues and expenses, in books covered by the formalities that ensure their accuracy.

Fundação São Paulo keeps, for the regulatory periods required, all documents that prove its operational acts, as well as the performance of any other acts or operations that may change its financial situation.

Fundação São Paulo submits its financial statements, at the end of each fiscal year, to the scrutiny of an independent auditor, making the results of these examinations publicly available. It also submits them to the Public Prosecutor's Office of the State of São Paulo – Foundations' Curatorship (in Portuguese, *Ministério Público do Estado de São Paulo – Curadoria das Fundações*), on an annual basis.

## **Training**

The Integrity Sector, alongside the Human Resources Division, will promote training to qualify and disseminate internal content that is aimed at stimulating awareness and the best posture and procedure in the fight against corruption.

## **Warning Signs and Reporting Channels**

All Employees must be aware of the guidelines contained in this Policy and of situations that may suggest or raise doubts about the existence of any illicit, illegal or illegitimate issue that may be occurring or has occurred within their scope of activity or knowledge.

To this end, the departments of Fundação São Paulo, its subsidiaries, and supplementary units must continuously map out situations or risk factors in their respective areas, as well as possible or potential acts and facts of corruption and/or fraud, with the aim of increasing control and reducing the chances of occurrence within the scope of the Institution's activities.

The following is a non-exhaustive list of warning signs:

- I.** Refusal to accept this Policy or anti-corruption clauses contained in agreements;
- II.** Refusal to submit documents for contracting due diligence;
- III.** Overbilling or underbilling in relation to market values;
- IV.** Unclear or specific description that makes it difficult to identify the origin and destination of the amounts involved, or their purpose and structure;
- V.** Payments in cash;
- VI.** Mischaracterization of the agreement purpose;
- VII.** Hindering or in any way preventing the monitoring of compliance with this Policy or internal investigations, as well as any and all applicable laws by Fundação São Paulo, public entities, or Public Officials;
- VIII.** Relations with countries or companies from countries that are tax havens or which do not objectively condemn acts of Corruption.

It is the duty of each and every Employee to notify Fundação São Paulo of any suspected case or concrete fact.

Failure to intervene internally on issues involving possible corrupt practices at the Institution and the subject of this Policy will be analyzed in light of the fact. In the event that a functional violation is proven, violators will be subject to the disciplinary sanctions provided by law, with the possibility of constituting a serious misconduct.

In view of the characterization of the practice of any harmful act, the disciplinary sanctions will be proportional to the seriousness of the transgression, with the possibility of constituting termination “for cause” of the relationship with the Institution, notwithstanding personal liability in the administrative, civil, and criminal spheres.

A report or complaint regarding any suspicious case does not constitute by itself an irrefutable fact, and should be investigated by the appropriate structure of the Institution, with complainants being able to make their statements without identification, that is, anonymously.

Fundação São Paulo reserves the right to communicate any conclusions of internal investigations to the relevant authorities, for due analysis and determination in legal proceedings.

Fundação São Paulo provides the following communication channels for clarifying doubts, offering guidance and support regarding this Policy or for reporting any complaints:

### **São Paulo Foundation Ombudsman**

On the website: <http://www.pucsp.br/fundasp/ouvidoria>  
(possibility of anonymous reporting)

E-mail: [ouvidoria@fundasp.org.br](mailto:ouvidoria@fundasp.org.br)

Telefone: (11) 3670-3355

### **Integrity Sector**

E-mail: [integridade@fundasp.org.br](mailto:integridade@fundasp.org.br)

Telefones: (11) 3670-3305

The report or complaint will be treated by the Institution as a good faith communication, preserving confidentiality and not allowing or tolerating reprisals or retaliation against the person filing the report.



## **Final Provisions**

This Policy is part of Fundação São Paulo's Integrity Program, the monitoring, updating and continuous improvement of which will be the responsibility of the Integrity Sector, a body linked to Senior Management.

This Policy was submitted and approved by the Executive Secretariat of Fundação São Paulo.<sup>1</sup>

São Paulo, May 2, 2024

Executive Secretariat of Fundação São Paulo

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