

ECCON CODE OF PRACTICE

Message from our CEO

We have developed the ECCON Code of Practice (“Code”) to serve as a manual to guide the activities performed by employees, consultants, contracted parties, and other partners who work with us (“ECCON Community”). By that, the activities are executed in an ethical way, in compliance with the law and in compliance with our principles and values.

The values of ECCON are integrity, respect for people and the environment, excellence, and innovation. All of them should be preserved and respected by all the people who are integrated into the ECCON Community.

As a United Nations (“UN”) Global Compact signatory, ECCON is committed to the 10 principles derived from the International Labor Organization (“ILO”) Declaration of Fundamental Principles and Rights at Work, from the Rio Declaration on Environment and Development, and the UN Convention Against Corruption. These principles are divided among the following topics: Human Rights, Labor Law, Environmental Protection, and Anti-Corruption.

Although this Code is intended as a guide for good conduct practices, we recognize communication as a key tool for a well-functioning work environment. Good teams are transparent, collaborative and communicative. Therefore, ECCON guarantees an open and safe space in case of doubts, questions or discomfort on behalf of its collaborators.

The moment in which we live, with a rapid technological transformation, speed of new information, and changes in consumer behavior, gives us the challenge of offering our clients services with even more quality, excellence, and innovation. For this reason, we must be resilient, ethical, and aligned to our values, these are essential conditions for the results to be sustainable and long-lasting.

It is essential to emphasize that the Code of Practice from ECCON is a document that should always be consulted by employees and the entire ECCON Community. The Code reinforces the importance of ethics in everything we do and provides guidance on how to put it into practice through appropriate attitudes aligned with our values.

The commitment of everyone to the values we have built since 2014 is essential for an organization that is increasingly firm, agile, and makes us proud.

São Paulo, Brazil, January 03, 2022.

Yuri Rugai Marinho
CEO from ECCON Soluções Ambientais

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1. Introduction

1.1. What is a Code of Practice?

This Code is a document developed by ECCON, reuniting the adopted principles and values, related to the ECCON Community, to define the values and rules which must regulate the posture of all the people that are related to ECCON.

As expected, a Code of Practice is about accomplishing the law, the contribution of the company to the society, the business' good practices, and ethical and responsible behavior from its collaborators.

The goal of the Code is to construct a respected corporate conduct and share the values among all the ECCON Community, guaranteeing clarity and legal certainty, besides bringing the Information about the purpose of the company.

1.2. Why is it important?

This is a document that shares good practices, intending to avoid behaviors in disagreement with ECCON's values and can be used as training material for the ECCON Community.

It serves as an example of good conduct, stimulating adhesion and creation of a culture at ECCON, and promoting the commitment of all.

1.3. Why do we have a Code?

The Code describes our ethics in conducting business and serves as guidance when the ECCON Community is in doubt about the appropriate next steps.

It also summarizes compliance policies, highlights issues that, if handled improperly, could lead to legal and ethical consequences, and provides instructions for taking the expected action.

2. Our Code of Practice

This Code is intended to serve as a guide on how we act, ensuring ethics and compliance with the rules while performing our work.

The entire ECCON Community has the responsibility to follow our Code, respecting the company's policies and procedures, as well as all laws, rules and regulations of the localities where ECCON conducts its activities.

The Code helps us make the right decisions in alignment with our principles. If you encounter a situation that is not described in this Code, we encourage you to use initiative and leadership to act, always considering the risks and consequences of your actions. In addition, it is possible that the rules in a particular workplace are stricter than those set forth in our Code, which should be observed.

2.1. Who may follow it?

The Code of Practice applies to the ECCON Community, in Brazil or in other countries where the company operates or may come to operate. We also aim to ensure that all

companies in which we have partnerships and interfaces comply with and respect the principles of this Code.

2.2. How should we apply it?

Acting with ethics, integrity and accountability every day and in every decision we make, the Code is meant to assist our employees, interns, and partners in that consideration.

As members of the ECCON Community, we are responsible for following this Code. We are also responsible for reporting situations that we hear or experience that may be a violation of the Code. Members who do not act accordingly - including those who fail to report violations - may receive disciplinary measures.

Managers have a major responsibility, as they must set an example for the entire ECCON Community and ensure a work environment where people understand their responsibilities and feel comfortable in asking questions and sharing their concerns.

2.3. How to make decisions?

ECCON's reputation for integrity is based on the decisions each of us makes wherever we are, every day. As members of the ECCON Community, we have the responsibility to read and follow the Code, the company's policies, procedures and standards.

The Code provides guidelines, but it cannot predict or describe every situation that may occur. It is no substitute for common sense and judgment. Therefore, if you don't find the answer you need in the Code, stop and think about what course of action would be appropriate and talk to your manager about it.

2.4. Questions

Although the Code mentions a few issues, it cannot introduce all possible ones or provide an answer to all possible questions. However, it does provide guidance in a more general way.

If you have any questions, you can look for guidance from the CEO. This also applies to questions about the best way to act in a particular situation. If necessary, ask for help.

2.4.1. Why should I denounce?

Reporting any suspected misconduct helps to avoid negative consequences for ECCON and its reputation. If you have suspicions regarding unethical conduct or any violation of the Code, or of any policy, procedure, or regulation, you should report them immediately.

2.4.2. Who should I contact to obtain information or to make a denounce?

Communication is encouraged at ECCON, so if you have doubts about the Code or want to share your concerns, the recommendation will always be: to talk to your manager or the CEO, if your manager is unable to help you.

3. Our values and ethics

3.1. Values

ECCON's values make it possible for the company to remain ethical, to grow in a sustainable way, and to reflect this in the way we work, guiding all our collaborators through the standards we follow.

Based on these values, we begin to behave as expected daily: practicing dialogue in a transparent way, having accountability, active listening, and being careful and concerned about the environment.

The 5 principles connected to our values are:

- i. Constant innovation: we always seek to innovate and improve not only our technical quality standards, but also our ethical standards.
- ii. Integrity: We pursue fair and honest operations.
- iii. Teamwork: we aim for excellence by working individually and as a team, always seeking to maintain a good relationship among the parties involved.
- iv. Environment: all our activities are carried out with responsibility and in a sustainable way, and we encourage the communities around us to minimize the damage they cause to nature.
- v. Freedom and reliability: every employee are free to share his or her ideas and opinions, and there is reliability among everyone for the security of the information shared within the organization.

We pursue to operate in the following ways.

- *Respecting our planet*
 - Environment

We respect nature and believe this respect is important to our business excellence. We are aware of the importance of nature and resource conservation; that is why we perform our services in order to balance the environmental impacts through control and compensation measures, always seeking sustainable progress.

We believe that environmental regulation offers gains to the entrepreneur, to society, and to the environment. We offer identification, diagnosis, and the effective environmental regularization of every type of property or productive activity developed within the borders of Brazil.

- *Valuing the team that composes our company*
 - Inclusive Work Environment

We respect diversity and seek to create an inclusive work environment. We support the improvement of our collaborators' abilities because we believe that this is the only way for ECCON to grow on a solid foundation. We recognize the work done by our employees and partners and give opportunities in a fair, equal, and meritocratic way to all.

For us, everyone must be respected and be given the opportunity to demonstrate their potential and abilities, regardless of their cultures or ideology, disabilities, gender, color, ethnicity, nationality, origin, political beliefs, religious convictions, age, family background, labor status, social class, sexual orientation, gender identity, or any other

condition. It is our obligation to maintain an environment of respect and dialogue, where people can be themselves.

- Healthy and constructive relationships

Our work environment is built on respect, ethics, and integrity. Each person is an individual, and so is the day-to-day environment in which they live. Embracing differences is the beginning of a fairer and more equal world. It is important to think before making any decision that may affect others.

We do not tolerate discrimination, prejudice, racism, homophobia, xenophobia, moral or sexual harassment, or situations of humiliation, intimidation, harmful exposure, hostility, or embarrassment.

- *Acting with integrity*
 - Open and transparent communication

ECCON values the liberty to express opinions and points of view. We act with responsibility and respect for what is against what we believe, and from that, we learn more from others. We do not retaliate against divergent manifestations. We deal with our mistakes and, therefore, we repudiate the omission of problems. We expect the entire ECCON Community to practice open and transparent dialogue.

- Decent work

The concept of decent work is related to the promotion and opportunity of productive work, in free, fair and dignified conditions. ECCON guarantees a safe work environment, with equal opportunity and treatment and space for its collaborators' freedom of expression and association. ECCON repudiates and affirms its commitment to eliminate all forms of forced, compulsory labor or any type of discrimination in its environment.

- Lack of interest conflicts

Conflicts of interest occur when someone acts to benefit himself/herself or a third party (family members, close ones, partners or government officials), regardless of whether ECCON will benefit or be harmed. We do not tolerate and reject any action, influence or decision that was motivated by interests that go against the established norms and that are not exclusively of ECCON.

- Responsibility with our information and assets

We are responsible for ECCON's assets, such as equipment, office supplies or information, whether printed or digital. Looking for access to this information and assets is part of our business ethics.

We know that this information is consulted daily and is important to our company. Therefore, all and any data produced and stored during our activities is property of ECCON, and should always be kept confidential, restricted and of internal use, differentiating those that can be accessed by everyone.

- Intolerance to corruption or improper advantage

Corruption occurs every time someone provides, promises, offers or authorizes favors or something of monetary value, indirectly or directly, to influence a decision, obtaining an undue advantage, favoring or maintaining business, and can be practiced both in public and private organizations.

It is an illegal and unethical act, subject to criminal liability, resulting in consequences for the company and for society. ECCON does not tolerate bribery or any form of corruption and does not protect those who practice this inappropriate action, whether they are employees or partners.

We have clear rules about corruption, and we include training, monitoring and management of consequences, avoiding any activity related to this theme.

- Competition

Free competition is the way we believe is adequate to do business, in a fair and healthy way.

ECCON seeks to create a true business environment that is ethical and free of manipulation, whether in relation to public invitations to bid or contracts that we make with the public or private sector.

- Company representation

ECCON is represented institutionally by lawyers, biologists, administrators, environmental engineers, managing partners and associates. We believe that respect and compliance with our values is the basis of our relationships.

There are no conflicts of interest, improper use of confidential information, corruption, or anti-competitive practices in our representations.

- Gifts, meals, and entertainment

We build good relationships with our external audiences. We do not encourage our collaborators to give gifts, offer meals (breakfast, lunch, afternoon coffee or dinner) or participate in any kind of event that is not exclusively for professional purposes.

These actions will be allowed only when they are related to cultural or celebrations of institutional partnerships and should not serve as an influence for decisions, undue advantage or be carried out in cash, vouchers and gift cards.

In addition, they should:

- i. Be exclusively for institutional (never business) purposes;
- ii. Take place transparently, ethically and without intention of receiving any kind of favor;
- iii. Not have any kind of conflict of interest.

- *Making it happen*

- Responsible and sustainable results

Our results must always be aligned with our values. We work to be recognized as a responsible and sustainable company.

We believe in and make clear what is expected from each of our employees. We must think before we act, and we must always report any problems or errors that occur.

- Legality, formality, and transparency

We keep the records of our activities and results in an organized way and we comply with national and international rules, regulations, and principles by being audited and monitored.

We are clear and transparent about our values, principles and policies and we interact frequently with our external audiences. We do not carry out informal or hidden activities at ECCON.

3.2. Ethical principles

3.2.1. Compliance with the law

As an organization that conducts business in different locations around the world, we have a responsibility to comply with all laws applicable to the operations in which we participate, regardless of location.

3.2.2. Third parties and legal conduct

In addition to following the law, we must ensure that we do not participate in actions that we know, or should know, will help a third party violate the law. We are responsible for identifying when third parties are participating in activities that may be illegal and are using ECCON for illegal or unethical purposes.

3.2.3. Business with integrity

We are proud of the integrity of our business. We seek to outperform the competition, but always act ethically and honestly. We do not offer or accept bribes or inappropriate gifts, and we comply with laws and regulations that support fair competition in the marketplace.

- *Anti-bribery*

ECCON does not offer or accept bribes, kickbacks or other corrupt payments.

Bribery occurs by giving or offering something of value, whether monetary or not, to someone in order to obtain or maintain business in order to gain or retain business advantage. Never directly or indirectly offer, give, solicit or accept any form of bribe, kickback or other corrupt payment. Choose only third parties who act ethically on behalf of ECCON and who do not offer or accept bribes, otherwise everyone will be held accountable for these illegal actions.

- *Who are the public officials?*
 - Employees of government agencies, for example: police officers and customs or tax officials;

- Employees of government-owned or government-controlled companies or public international organizations;
- Political parties, politicians, candidates, and public officials.

- *Competition*

Competition laws are intended to promote and preserve fair and honest competition in the marketplace. Conducting business in compliance with these laws has contributed to the growth of ECCON over the years. Even though each country has its own laws, the aim is the same: to prevent market agents from acting together to limit competition and dominate the market, and to decide the price of products in unnatural ways.

All collaborators must follow the legislation, as well as ECCON's policies, and also be careful when interacting with competitors.

What to do:

- Confront the competition, but in a legal way;
- Beat the competition with your own achievements;
- Look for help if you have questions regarding the laws.

What not to do:

- Discuss prices or sales plans with competitors;
- Share clients with competitors;
- Do not do business with clients or partners to benefit competitors.

- *Third-party intellectual property*

Trademarks, patents, copyrights and business secrets, also known as knowledge or confidential information, are considered intellectual property.

ECCON respects the intellectual property rights of others and does not access confidential information or use intellectual property without permission.

If you believe that you have received confidential information that does not belong to ECCON or that you are using other people's or companies' intellectual property without permission, contact your manager or the CEO for help.

When a customer or partner entrusts ECCON with their intellectual property, we must follow the agreements and restrictions stated in the contracts to make appropriate use of that information.

- *Creating and managing records*

We always keep a record of the contracts we have with clients, the expenses we have incurred, and the hours of work that were necessary to complete the requested activity. Our e-mail and telephone communications may also be kept as records by us.

ECCON conducts ongoing analysis and reporting of operations to make necessary decisions. It may happen that one of our records becomes public because of judicial matters, government investigations, or media publications.

Therefore, all records that we create must present the reality of our transactions.

It is important to keep records of business conducted so that in the event of a lawsuit or government investigation, we have the necessary documents on hand and following any instructions you receive in that situation.

3.2.4. Our business commitments

The business relationships of ECCON are based on trust. We earn and maintain the trust of our clients and partners by communicating with transparency, respecting the information that is shared with us and that is part of our commitment.

- *Trust in business relations*

Fulfilling our business commitments is not just about doing what we are contractually obliged to do. Our business relationships with clients and partners are based on trust on both sides.

This means that we:

Provide honest information about our services, whether in conversations, contracts, emails or in any kind of communication.

Commit to what we can fulfill. We do what we promise, regardless of whether it is recorded in contracts or not.

Handle changes in agreements in a responsible way. There may be a particular occasion when we cannot fulfill a commitment that we have made. In this case, try to find a solution together with the concerned client or business partner and discuss the next steps. If necessary, we adapt or terminate agreements in an appropriate way.

Respect and protect the ownership rights and confidentiality of the intellectual property assigned to us. We must protect the intellectual property of our customers and other business partners just as we would expect them to protect ours.

Take care of our clients' and business partners' personal data. During business performance, we may need information about people who represent our clients' and business partners' organizations. Safeguard and use this information in a legal and appropriate manner.

3.2.5. Dignity and respect

Our goals are achieved through people. We provide a safe workplace, value the contributions of our people and help everyone reach their potential.

- *Human rights*

We respect and protect human rights. Child, illegal or forced labor has no place at ECCON. We follow all labor laws and regulations.

The salaries are in accordance with the education and function of each employee, in addition, we provide appropriate benefits and invest in resources to develop the potential of each one.

- *Safety and health*

We conduct our activities while protecting the health and safety of our employees, whether in the work field or in the office. We comply with health and safety laws and follow our own rules for the protection of all. We work hard to improve our performance and make sure that even urgent work is done safely.

Employees are responsible for following health and safety laws and company rules that apply to their daily work. They must also perform activities with caution, both for their own protection and that of their colleagues when performing activities in the work field, always keeping the CEO informed of incidents or unsafe practices.

- *The power of diversity*

We value the experiences that our employees bring to the workplace. We have different perspectives on the sexes, languages, costumes, physical and mental abilities, races, religions, sexual orientations, gender identities, and socioeconomic statuses, as well as different ways of thinking, expressing, and solving problems.

Everyone should respect each other's differences and recognize that there is more than one way of thinking. Our differences make the team stronger and better able to meet the needs of the company.

We provide equal employment opportunities to all employees regardless of race, ethnicity, color, sex, age, disability, and other characteristics protected by law. Discrimination and prejudice are not accepted at ECCON.

- *Harassment e violence*

Everyone has the right to work in an environment free of violence or harassment. At ECCON, we do not tolerate::

- Harassment in any form;
- Use of physical force;
- Actions or threats intended to intimidate or cause fear of physical harm.

This applies both internally and externally. We are responsible for doing the right thing by following our policies regarding harassment and violence. If you witness or are aware of any situation involving such conduct, report it immediately. The CEO is responsible for maintaining a violence- and harassment-free work environment, including setting an example and acting quickly to investigate any reports made.

- *Data privacy*

During business, we may gather or maintain personal information about employees, partners or clients. Any personal information must be treated with appropriate care and be protected and used in a legal and proper manner.

We protect information and assets entrusted to us and avoid situations in which personal interests influence our actions when conducting business.

- *Property and resources from ECCON*

It is our responsibility to protect the company's property and resources that are made available to us in the course of our activities. These are: our physical assets (such as materials and equipment) and communication facilities (such as computers, internet service, telephones and e-mail).

ECCON's resources and property must be used with accountability. Materials, equipment, and other physical assets, including corporate credit cards or cash in hand, should be used only as authorized and as necessary to perform an assignment.

E-mail, Internet, telephone and other ECCON communications should be used only for business purposes; for personal use, use as little as possible.

When making communications about ECCON via text, email, messaging, or social media, follow company policies.

- *Intellectual assets from ECCON*

Some of the most important ECCON assets are confidential technical and business information and intellectual property such as patents, copyrights and trademarks.

This information must be protected and cannot be made known to people outside the company, unless there is a confidentiality agreement between the parties involved. Inside ECCON, do not share such information, unless it is essential to the performance of some activity.

- *Conflicts of interest*

We need to avoid conflicts of interest where our personal interests may influence our actions during the conduct of any business.

Some examples of situations where a conflict may exist are:

- Accepting outside work that is not appropriate or in the best interest of ECCON, for example: working for a competitor or starting a business that is competing with ECCON;
- Allowing a personal relationship to influence a business decision, e.g.: hiring a family member as an employee without having the necessary attributions for the job;
- Finding a good business opportunity for ECCON during the execution of work and using it for personal benefit.

We will not always know if our attitudes are creating a conflict of interest. For this reason, we should discuss the conflicts with the manager or CEO to achieve a more appropriate conclusion on how to act.

- *Environmental patterns*

We work towards reducing the environmental impact of our activities and help other companies to conserve natural resources. We comply with environmental legislation and

always improve our performance so that our activities are carried out in ethical and sustainable ways. Before entering a major project, we check the environmental impact it would have and pursue the necessary permits and approvals to undertake it.

Everyone must follow environmental laws and report any environmental incidents and violations that occur or are observed. The manager must guarantee that employees have the necessary resources to follow through with these responsibilities.

4. Our Corporate identity

4.1. Customer satisfaction

ECCON always focuses on maintaining customer satisfaction by following ethical business conduct, transparency, and sustainable development everywhere it operates.

We work hard to maintain a good relationship with our external audience, controlling the socio-environmental impacts of our activities and acting transparently and ethically in our business.

4.2. Laws, rules and regulations

We comply with laws, rules and regulations that are applicable to us in the countries where we operate. We have policies and practices to prevent and avoid corruption, money laundering, fraud and other crimes. We encourage our employees to consider how our actions influence our external stakeholders, society and the environment.

4.3. Employment relationships

We respect the rights of each employee and their differences. This is part of the company's culture and helps maintain an optimal working environment, which can increase and stimulate the value and attractiveness of our company.

We aim to prevent and combat discrimination, harassment, prejudice, and inappropriate working conditions (such as child or forced labor).

We provide equal opportunities for professional growth through selection, admission, and promotion processes, identifying the necessary and appropriate competencies for each position:

- We remunerate, promote, and recognize the skills and competencies of each employee.
- We offer training, capacity building, and occupational health and safety.

5. Glossary

5.1. Administrator

A member of the Board of Directors, the Fiscal Council, the Advisory Committees, and the Executive Board.

5.2. Something of Value

More than just currency; gifts, meals, entertainment, sponsorships, donations, job openings, possessions, or property. Can also include intangible benefits such as insider information.

5.3. Moral Harassment

Attacks by means of rude and inadequate words or gestures, malicious comments, prejudiced or discriminatory insults, bullying, intimidation, rumors, and jokes that end up humiliating the employee, even removing them from professional relations.

5.4. Sexual Harrasment

When a person feels embarrassed by someone who seeks to obtain sexual advantage or favor or puts them in an unwanted sexual context.

It occurs through inappropriate sexual advances, indecent comments, or lewd remarks. It includes promising or providing employment, promotion, compensation, or special treatment in exchange for sexual favors. It also includes inappropriate or unwanted touching, as well as posting or sharing obscene images, objects, or materials.

5.5. Human Rights

Fundamental rights and freedoms that apply to all people, anywhere in the world, regardless of age, ethnicity, skin color, gender, nationality, language, religion, or any other condition, with the aim of ensuring dignity and equal respect for all, without discrimination of any kind.

5.6. Family Members

Family members are considered to be: spouses, partners, parents, children, siblings, grandparents, grandchildren, uncles, nephews, nieces, cousins, and households (parents-in-law, daughter-in-law/brother-in-law, brothers-in-law, stepmother/stepfather, stepchildren).

5.7. Government Officials

It includes not only an elected person, but:

- i. an officer, official, civil servant, employee or representative of a government, state-owned or listed economy enterprise, or any person performing public functions on behalf of the above entities;
- ii. a member of an assembly or committee, or an employee engaged in the performance of public functions, in accordance with applicable laws and regulations, to assist in the performance of public functions, such as changing or drafting laws or regulations;
- iii. an employee of the Legislative, Executive, or Judicial Branch, regardless of whether elected or appointed;
- iv. an officer or employee of a government agency or regulatory authority;

- v. an officer or person who holds a position in a political party or who is a candidate for political office;
- vi. an individual who holds any official, ceremonial, or other appointed or inherited position with a government or any of its agencies;
- vii. an official or employee of a public international organization, such as the United Nations, the World Bank, or the International Monetary Fund;
- viii. a person who is or holds themselves out as an intermediary, acting on behalf of a government official;
- ix. a person who, although not a government official, is determined by applicable law to be treated in the same manner as a government official;
- x. one who, although transitorily or without remuneration, holds a public office, employment, or function.

5.8. External Public

Public with whom we relate externally to the company, including - but not limited to - customers, service providers, press, investors, partners, communities, government, Government Officials, civil society, and non-governmental organizations.

5.9. Close Person

Close persons are those with whom we maintain ties, affective relationships or habitual coexistence, through ties of love or friendship, in which there may be interest in benefiting the other.

5.10. Bribery

Offer, promise, payment or concession of Something of Value to a Government Official or to any other person, with the intention of giving or achieving an improper advantage.