

CORPORATE POLICY



ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

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Approval and Revision History

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Anti-Bribery and Anti-Corruption Policy

1. PURPOSE

The objective of this Policy is to provide guidance and procedures to ensure that Jaguar conducts business in an honest and ethical manner in all relationships, including when dealing with public officials, and in compliance with all applicable Brazilian, Canadian and other local laws and regulations pertaining to bribery and corruption.

In addition, it seeks to:

- Set out Jaguar's employees and third party responsibilities in observing and upholding the Company's position on bribery and corruption fighting;
- Determine adequate procedures to prevent and detect bribery and corruption;
- Guide employees and third parties on how to recognize and deal with potential bribery and corruption issues.

This policy is based on the Corruption Practices Act Abroad ("FCPA" - USA), the Corruption of Foreign Public Officials Act ("CFPOA" - Canada), the Extractive Sector Transparency Measures Act ("ESTMA" – Canada), Law No. 12,846 of August 1st, 2013 ("Brazilian Anti-Corruption Law"), and all other laws applicable to anti-corruption and anti-bribery in all jurisdictions in which the Company operates or is active.

2. SCOPE

This policy applies to all Jaguar's directors, officers and employees, as well as to business associates, partners, contractors, technical and other consultants, agents or any other person associated with or acting on behalf of the Company wherever located.

3. GENERAL GUIDELINES

This policy supplements Jaguar's Code of Conduct and Ethics, its policies and all applicable laws and provides guidelines for compliance with the anti-corruption and anti-bribery laws and best practices applicable to the Company's operations. This policy is not intended to replace any applicable laws.

It is important to highlight that regardless of whether the country in which an act of bribery takes place has enacted anti-bribery laws which prohibit the relevant action, the CFPOA, the FCPA, the Brazilian Anti-Corruption Law, ESTMA, and similar statutes in other jurisdictions have extra-territorial application. In some cases even if such conduct is specifically permitted or condoned by the local laws of a particular jurisdiction.

Although penalties may differ across the different jurisdictions in which the Company operates, bribery or even the perception or an allegation of it will damage Jaguar's reputation; and/or cost significant amounts of money both in respect of potential fines.

Jaguar is committed to:

- Upholding anti-corruption and anti-bribery laws that apply to the Company, including, without limitation, the CFPOA, the FCPA and the Brazilian Anti-Corruption Law;
- Not offering bribes or accept the offer of bribes;
- Making sure that the third party and others with whom the Company deals are aware of and abide by Jaguar's values and policies;



- Avoiding doing business with or affiliating the Company with others who do not accept the Company's values and policies and who may harm the Jaguar's reputation; and
- Ongoing monitoring of and auditing compliance with these principles.

4. ROLES AND RESPONSIBILITIES

The Board of Directors is ultimately responsible for this policy and has appointed the Audit, Risks and Compliance Manager to oversee the administration of this policy and report directly to the Audit Committee of the Board.

All Representatives are responsible for the success of this policy and should ensure they use it to disclose any suspected deviation or wrongdoing.

Any employee or third party of the Company who breaches this policy or has direct knowledge of potential violations but fails to report to Company management will be subject to disciplinary action and third party may have their contracts re-evaluated or terminated.

5. DEFINITIONS

Bribery: offering, promising, giving or accepting, receiving, directly or indirectly, any undue advantage to the public agent, the individual or the third person related to it, with the exception of institutional gifts of non-commercial value, to unduly influence the practice of any act to contract business of interest to Jaguar or its subsidiaries, in addition to all companies that make up the business units.

Corruption: any misconduct whose objective is to obtain an advantage for yourself or for others, who in exchange for money, goods or favors, is led to act outside the law, morals and customs.

Jaguar and/or Company: means Jaguar Mining Inc., all of its subsidiaries and branch offices in addition to all the companies that make up business units.

Payment of Facilitation: Payments to an individual, public agent or not, even if by intermediary, to accelerate or guarantee the execution of an act under his responsibility to which Jaguar is legally entitled. Facilitation payments are prohibited by law in mostly countries and are regarded as a form of corruption.

Third Parties: means all contractors, partners, agents, consultants, suppliers, advisors, service providers and other third parties who interact with public officials on Jaguar's behalf.

6. BRIBERY AND CORRUPTION

Bribery is the most common form of corruption and can be broadly defined as the offering, promise, gift, acceptance or soliciting of an inducement or reward, loan, advantage or benefit of any kind to a person in a position of trust or power (including a "public official") to influence that person's views or conduct or to obtain an improper advantage.

An "improper advantage" is obtained when the company is placed in a better position (financial, economic, or reputational, or in any other way which is beneficial) than its competitors or than it would otherwise have been, had the bribery or corruption not taken place.

Include, without limitation, where a public official will perform an act or will make an omission in connection with the performance of his or her duties or functions, or where a public official will use his or her position to influence any acts or decisions of a state or public international organization, in order for the Company to obtain an advantage.



There are various forms of bribery, for example:

- cash or non-cash gifts;
- lavish entertainment or hospitality;
- a contract on terms that would not be reasonable in the context of a commercial arms' length transaction;
- employment or "consulting" relationships of a third party or relative thereof;
- loans;
- kickbacks;
- political contributions or charitable contributions;
- social benefits;
- gifts, travel, hospitality, and reimbursement of expenses; or other reward or benefit.

It is important to remember that it is irrelevant whether the bribe was accepted or not; merely offering the bribe will usually be sufficient for an offence to be committed.

i. What is not permitted?

Bribery and corruption can take many forms and it is important to understand what is expected in this regard.

It is not permitted for any employee or third party to:

- Give, promise to give, or offer a payment, loan, reward, gift or hospitality, to a public official with the expectation or hope that an improper business advantage will be received, or to reward an improper business advantage already given;
- Give, promise to give, or offer a payment, loan, reward, gift or hospitality to a public official to "facilitate" or expedite a routine procedure performed by a government or NGO (non-governmental organization);
- Make or authorize reimbursements or payments of any kind to individual public officials;
- Threaten or retaliate against any person who has refused to commit a bribery offence or who has raised concerns under this policy;
- Make payment in cash or payment to individuals directly;
- Receive, or be promised or offered receipt of, a payment, loan, reward, gift or lavish hospitality from a third party seeking to obtain an improper business advantage, or to reward an improper business advantage previously given; or
- Engage in any activity that might lead to a breach of this policy.

In addition to the guidance on specific issues set out below, it may be helpful to consider the following questions before giving or offering something in the course of acting on behalf of, or in association with, the Company. If the answer to any of these questions is "yes" or "I don't know" then the act could be viewed as, a bribe and must be reported to the Audit, Risk e Compliance Manager:

- Am I doing this to try to improperly influence a decision someone is going to make?



- Do I feel that I cannot openly record this in the Company's books and records?
- Does the person who I am giving or offering this to want it to be kept a secret?
- If this became public information, could it harm the reputation of the Company?
- If the other person accepts this, will they feel obligated to do something in return?
- Is this against law?

ii. Who are Public Officials?

Laws prohibiting bribery and corruption typically define public officials broadly to include any appointed, elected, or honorary official or any career employee of a government, of a government owned or controlled company, or of a public international organization. The definition encompasses officials in all branches and at all levels of government: federal, state or local. The definition also includes political parties and party officials and candidates for political office.

A person does not cease to be a public official by purporting to act in a private capacity or by the fact that he or she serves without compensation.

Below are just a few examples of public officials relevant to Jaguar's business:

- Government ministers and their staff;
- Members of legislative bodies;
- Judges and ambassadors;
- Officials or employees of government departments and agencies including customs, immigration, environment, mines and energy and other regulatory agencies;
- Employees of state-owned mining companies, or other government-owned or controlled corporations;
- Military and police personnel;
- Political party officials and candidates for political office;
- Mayors, councilors or other members of local government; and
- Employees of public international organizations such as the International Finance Corporation.

If you are not sure whether a particular person is a public official, please contact the Audit, Risk and Compliance Manager for further guidance.

Benefits to close relatives of public officials, such as spouses, children, parents or siblings, may be treated by enforcement authorities as benefits to a public official and, accordingly, may constitute violations of anti-bribery laws. Any gifts or entertainment involving a close relative of a public official must comply with this policy.

iii. Relationship with agents and public entities

All relationships with government and non-governmental agents and / or entities must be duly recorded and documented, especially in the process of obtaining permits and any type of authorizations conducted by public entities. Each department that has a routine relationship



with these entities, should keep records of agendas and meetings (minutes / guidelines / emails / communications / alike).

Additionally, any meeting with public and governmental organs and / or servants must be held with at least two members of each party, during business hours. For these situations, meeting minutes should also be written with the content of the meetings, as well as be signed by the participants.

iv. Facilitation payments and bribes

Jaguar does not make facilitation payments or any kind of bribes.

Facilitation payments are typically small, unofficial payments made to secure or expedite a routine government action by a public official (such as the issuance of permits, licenses, processing visas or work permits, provision of mail pick-up and delivery etc.).

Bribes are typically payments made in return for a business favor or advantage and can include discounts or other types of cash incentives.

All employees and third party must avoid any activity that might lead to, or suggest, that a facilitation payment or bribes will be made by, on behalf of, or otherwise in connection with the business of or for the benefit of the Jaguar.

Any suspicions, concerns or doubts regarding a payment should be reported at Whistleblower Hotline.

v. Gifts or Benefits

The supplying and receiving of gifts or other benefits to a third party or public official maybe considered to be a bribe and is prohibited by Jaguar.

In appropriate circumstances, reasonable gifts may be provided or received by a public official or third party, only if:

- The gifts must be institutional (with the company logo) and no commercial value;
- There is a direct connection to a legitimate business or promotional activity or the performance of an existing contract;
- Be consistent with normal social or business customs in the official's country and with Jaguar or the appropriate subsidiary's own business practices;
- It is provided in a transparent way;
- It does not create a sense of obligation on the part of the recipient.

Gifts in cash, stock or other negotiable instruments must never be given.

vi. Entertainment

The supplying and/or receiving of extravagant entertainment for the purpose of obtaining or retaining business or improperly influencing some matter in favor of Jaguar, is considered a bribe and may result in violation of anti-corruption laws. Accordingly, Jaguar prohibits providing or receiving, directly or indirectly, entertainment, presents, meals or other any benefit of any kind to a public official or third party on a scale that might be perceived as creating an obligation on that employee.



In appropriate circumstances, reasonable meals, entertainment or other normal business hospitality may be provided to a public official or third party, but only if:

- it is directly connected to a legitimate business promotional activity;
- it is consistent with normal social or business customs in the official's country and with Jaguar's own business practices;
- it is provided in a transparent way;
- the cost is reasonable; and it does not create a sense of obligation on the part of the recipient.

When considering the reasonableness of the expense, employees should check the frequency that such expenses are incurred for a particular employee. Modest costs frequently incurred should, when aggregated, amount to lavish and potentially improper payments. The provision of any meal, entertainment or other business hospitality for a public official must be accurately accounted and described in Jaguar's records and in compliance with Travel Policy. It must be accounted in a separate expense report which identifies the type of benefit provided, its value, the date it was provided, and the identity of the recipient.

vii. Payment of Travel, Expenses And Per Diems

Sometimes, government departments do not have adequate resources to undertake required tasks in connection with the regulation or approval of specific activities. As a result, Jaguar may be asked to provide financial or other support for such activities. Such matters raise special considerations and must obtain written pre-approval from Compliance and CEO before agreeing to provide such support.

The types of circumstances in which such expenses may be approved are when there is a legitimate business need for Jaguar to pay such expenses, for example:

- in connection with contract negotiation or contract execution; or
- the promotion, demonstration, explanation or inspection of Jaguar's operations.

Such expenses may only be paid where permitted under local law and approved in advance by the Compliance area and CEO. The expenses must be reasonable in amount and directly related to the business purpose. Jaguar will not pay or reimburse travel or other expenses which are predominately for recreation or entertainment, or for an official's spouse or other family members. Per diems or cash allowances shall not be paid to government officials and should be in compliance with Travel Policy.

Where at all possible, these expenses should be paid directly by Jaguar to the third party service provider and not to the government official.

viii. Charitable Contributions and Sponsorships

Jaguar believes in contributing to the communities in which it does business and permits reasonable donations and to other recipients either ad hoc or under a social investment program.

However, the Company needs to be certain that donations are not disguised as illegal payments to public officials in violation of the CFPOA, the FCPA, ESTMA, the Brazilian Anti-Corruption Law, or other applicable anti-bribery laws. Therefore, before making a donation to



a charitable or a donation under its social development and community relations programs, the guidelines below must be followed:

- The donation should generate publicity or goodwill for the Company and/or demonstrate the Jaguar's commitment to the community, whether local, regional or national;
- The supported project must be related to the Jaguar's strategy and local development proposals;
- The donation must not be related to, dependent on, or made in order to win or influence a business deal or decision;
- The donation must be given directly to the relevant charity or organization and not to an individual;
- An application describing the charity and proposals for funds allocation attaching any supporting documentation, should be submitted;
- Before authorizing any payment to a charity, an analysis of the institution by Compliance area must be carried out to verify the integrity and supported projects, to avoid any conflict of interest situation;
- The donation must be in compliance with Jaguar's Corporate Social Responsibility Policy for Donations and Sponsorships;
- If applicable, the donation must be included in the Company's annual ESTMA reporting (if in doubt, contact the Corporate Controller in Canada).

ix. Political Donations

Jaguar or their representatives must not make any contributions to public officials or agents, politicians or political parties.

In undertaking any political activity that is not authorized by this policy or other policies of the Company, all representatives will be deemed to be acting in their personal capacity or that of their own corporate organization and not on behalf of the Jaguar.

x. Due Diligence on Third Parties

The Procurement area will direct due diligence on the Third Parties that addresses the qualifications of the Third Parties, the services provide, the compensation Jaguar will provide, the basis for believing that compensation is reasonable and information, as appropriate. Regarding the Third Parties' character, reputation and history of conducting business in an ethical and legal manner the Compliance area should provide such information when requested.

After completing due diligence as appropriate, a written summary findings should be recorded. In all cases, employees shall also use best efforts to ensure that any Third Party:

- is not a government official or does not employ, subcontract with or have a material shareholder that is a government official;
 - does not have a history or demonstrated tendency towards bribery or corruption;
 - performs the required services in compliance with this Policy and applicable local laws;
- and



- is compensated at a level that is reasonable, given their experience, the country where their services are to be performed, the expected results and the amount and difficulty of the work to be performed.

xi. Contracts with Third Parties

Jaguar shall only retain a Third Party using an agreement that defines the scope of the relationship and the compensation terms. All agreements with Third Parties shall include an anti-corruption and anti-bribery clause determining that they must abide this policy and all applicable anti-corruption and anti-bribery laws. Additionally, all agreements should:

- Give Jaguar the right to audit the books and records of the Third Party if Jaguar has reason to believe that a breach of any applicable anti-corruption and anti-bribery law has occurred or is likely to occur; and
- Prevent that Jaguar has grounds to terminate the agreement if it has reasonable cause to believe that the Third Party has violated any applicable anti-corruption or anti-bribery law.

Any payment made to Third Party must not represent more than the amount specified in the agreement and must be appropriate remuneration for the legitimate services rendered. If expenses must be refunded, the respective receipt must accompany this.

Periodically, or at least when a critical contract with a Third Party is being renewed or updated, further due diligence should be performed on the Third Party based on current circumstances.

xii. Avoiding bribery of non-government personnel

While much of the focus of this Policy is on avoiding bribery and corruption relating to government officials, bribery of non-government personnel (such as employees of private business, union officials and first nations) is also illegal. Therefore, employees and contractors are strictly prohibited from offering, paying, promising or authorizing any bribe to anyone else, directly or indirectly or through a third party or family member, regardless of whether or not they are a government official, including but not limited to non-government organizations, union officials, contractors, suppliers or community leaders.

- **No acceptance of bribes or other substantial gifts by employees or contractors**

Jaguar expects employees to place its interest in any business transaction ahead of any personal interest or gain. Employees are expected to avoid situations where personal interests could conflict with the interests of Jaguar.

- **What to do in the event of a request or demand or offer a bribe**

If anyone requests, demands or offers a bribe, you should politely turn it down and make a record of the request, demand or offer as soon as possible on the Whistleblower Hotline.



xiii. Exigent Circumstances

Employees and contractors are permitted to make a payment to avoid subjecting himself or herself to a health or safety risk. Nothing in this Policy prohibits the making of payments in cash or in kind to government officials when life, safety, or health is at risk. The making of such a payment in exigent circumstances should be reported to the Compliance area and CEO as soon as possible. Such payments must be accurately recorded and identified in expense reports and other books and records.

xiv. Potential Risk of “Red Flags”

The following is a list of possible red flags that may arise during the course of any third parties working for, on behalf of or in association with the Jaguar, and which may raise concerns under various anti-bribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only. If any of these red flags were identified while working for Jaguar, this situation must be reported on Whistleblower Hotline:

- Become aware that a third party has a poor reputation and/or engages in, or has been accused of engaging in, improper business practices;
- Learn that a third party has a reputation for paying bribes, or requiring that bribes are paid to them;

A third party:

- Insists on receiving a commission or fee payment before committing to sign a contract with the Company, or carrying out a government function or process for Jaguar;
- Requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made;
- Requests that payment is made to a country or geographic location different from where the third party resides or conducts business;
- Requests an unexpected additional fee or commission to “facilitate” a service;
- Demands lavish entertainment or gifts before commencing or continuing negotiations or discussions on a matter;
- Requests that a payment is made to “overlook” potential legal violations;
- Requests that you provide employment or some other advantage to a friend or relative;
- Requests that you enter into a contract; or has unexplained preferences for certain sub-contractors;
- Learn that a colleague has been taking out a particular public official for very expensive and frequent meals;
- Receive an invoice from a third party that appears to be non-standard or customized;
- Notice that Jaguar has been invoiced for a commission or fee payment that appears large or small given the service stated to have been provided;
- Notice the establishment of unusual or unexplained bank accounts or funds;
- The country in question is known for bribery or there have been regular media reports of bribery in such country; or
- A third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to the Company.



7. RISK MANAGEMENT OF FRAUD AND CORRUPTION

Enterprise Risk Management enables managers to effectively address the uncertainties, risks, and opportunities associated with them in order to improve their ability to generate value.

At Jaguar, enterprise risk management is a mechanism performed at a strategic level. The Audit, Risk and Compliance Department support management and the Audit Committee in monitoring the risks of compliance related to fraud and corruption.

Quarterly, follow-up updates are conducted and presented at the meetings of the Audit Committee.

8. INTERNAL CONTROLS

Management of Jaguar and each subsidiary shall maintain a system of internal controls to facilitate compliance with this policy, as well as to foster a culture of integrity and maintain ethical standards throughout Jaguar.

9. RECORD-KEEPING

Jaguar must keep financial records and have appropriate internal controls in place which will evidence the business reason for any payments made to Third Parties.

Employees and representatives must ensure that all expense claims relating to hospitality, gifts, or expenses incurred are submitted in accordance with the Jaguar's Travel Policy and specifically record the reason for the expenditure.

All accounts, invoices, and other similar documents and records relating to dealings with Third Parties should be prepared and maintained with strict accuracy and completeness. No accounts must be kept "off-book" to facilitate or conceal improper payments. These guidelines aiming to avoid the concealment of bribes made and to prevent fraudulent accounting practices.

For ESTMA reporting purposes, all reportable payments to a payee defined as:

(i) Any government, comprising federal, provincial, state, regional, municipal, and Indigenous governments, among others, in Canada or abroad;

(ii) Two or more governments; or

(iii) Any board, commission, corporation or authority that exercises a function, power, or duty of any government in Canada or abroad relating to the commercial development of oil, gas, or minerals must be included in the Company's annual report filed with the Canadian federal Ministry of Natural Resources and placed on the Company's website within 150 days of its financial year-end:

- Taxes, other than consumption taxes and personal income taxes;
- Royalties;
- Fees, including rental fees, entry fees, and regulatory charges as well as fees or other consideration for licenses, permits, or concessions;
- Production entitlements;
- Bonuses, including signature, discovery, and production bonuses;
- Dividends other than dividends paid as ordinary shareholders;



- Infrastructure improvement payments; or
- Any other prescribed category of payment.

10. WHISTLEBLOWER HOTLINE

If you have concerns about any issue or suspicion of malpractice, even at an early stage, you must report them on Whistleblower hotline. If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries, these should be reported on Whistleblower Hotline.

Jaguar has an independent Whistleblower Hotline, which is available to internal and external audiences and can be accessed as follows:

- Phone: 1-888-279-5268 (USA and Canada) or 0-800-891-1667 (Brazil);
- Website: <https://www.jaguarmining.com>; or
- Intranet.

In addition to this policy, all employees and third parties must comply with the laws, regulations and rules of the jurisdiction where they carry out their business duties for Jaguar, including anti-corruption and anti-bribery laws. Where uncertainty or ambiguity exists, a query should be sent to the Audit, Risk and Compliance Manager to clarify such matter in accordance with section this policy.

i. Non-Retaliation

Jaguar is committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place, or may take place in the future.

If you believe that you have suffered any such treatment, you should inform immediately through Whistleblower Hotline.

11. TRAINING

Training on this policy forms part of the induction process for all new employees, officers and directors. All employees, officers and directors will receive regular, relevant training to this policy.

12. COMMUNICATION OF THE POLICY

All employees and contractors shall be informed of this policy and reviews.

13. MONITORING AND REVIEW

The Audit, Risk and Compliance area will monitor the effectiveness and review the implementation of this policy and report annually to the Audit Committee, regularly considering its suitability, adequacy and effectiveness. Any improvements identified will be made as soon as possible. Internal control systems and procedures will be subject to regular audits to provide assurance that they are effective in countering bribery and corruption.



Audits on the operational sites and contractors may be conducted periodically to ensure that the requirements of this policy and applicable procedures and guidelines are being met. Audits may be conducted internally by the Company, or by third parties. The Audit, Risk and Compliance Management or the CEO will inform the Audit Committee about the non-compliance with this policy.

14. EXCEPTIONS AND VIOLATIONS

Exceptions to this policy are not acceptable. Jaguar expects all employees and contractors to take steps to prevent a violation of this Policy.

15. PENALTIES

Non-compliance with Code of Conduct and Ethics, internal policies, external laws and regulations are not acceptable and can result in disciplinary measures.

In the case of Third Parties, violation of this Policy may result in suspension or termination of a contract without notice, or such other measures that are available at law.

16. MAINTENANCE AND REVIEW

The Anti-Bribery and Anti-Corruption Policy should be reviewed in its entirety at least every two years.

17. REFERENCES

- Jaguar Code of Conduct and Ethics.
- Compliance Policy.
- Travel and Expense Policy.
- Corporate Social Responsibility Policy for Donations and Sponsorships.
- Reporting Channel Policy.
- Disciplinary Measures Procedure.