

## CODE OF CONDUCT

ANTI-BRIBERY, ANTI-CORRUPTION  
ANTI-CRIMINAL USE OF FUNDS,  
ICC-NCND & EDT



**2018**

**INKA'S EMPIRE  
MAIN CODE OF CONDUCT**

AMA SUA (DO NOT BE A THIEF)  
AMA LLULLA (DO NOT BE A LIAR)  
AMA QUELLA (DO NOT BE IDLE)

## CODE OF CONDUCT

### ANTI-BRIBERY, ANTI-CORRUPTION & ANTI-CRIMINAL USE OF FUNDS ICC-NCND & EDT

#### Adopted by MARKA-GROUP:

- MARKA II Corp. Florida-USA Corporation:
  - REGISTERED NUMBER: N05000010839
- MARKA II Corp. S.A.C. Peruvian Corporation:
  - REGISTERED NUMBER: 12588464
- MARKA II Corp. Ltd. England and Wales Corporation:
  - CERTIFICATION NUMBER: 11099419

#### INKA'S EMPIRE MAIN CODE OF CONDUCT



AMA SUA (DO NOT BE A THIEF)

AMA LLULLA (DO NOT BE A LIAR)

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## 1. INTRODUCTION

1.1 Our Code of Conduct is based in the Tawantinsuyo, the Inca's Empire, where there was a moral code that governed human coexistence and allowed for harmonious relations among citizens of the Empire; they were based on mutual assistance and cooperation.

1.2 There were severe penalties, offences and punishments, which were implemented according to the gravity of the fault or crime.

1.3 The Inca Garcilaso de la Vega wrote the year 1609: *"The Incas never enacted laws to frighten his vassals, nor to others, but to implement them"*.

1.4 The laws of the Incas Empire were designed to instill the values of honesty, truth and work mainly in order to create a harmonic, hard-working, disciplined, and favorable to the Empire society.

1.5 The Inca's was not a cruel or barbaric Empire, it constituted an organized State, which governed their coexistence by a spirit of cooperation and collective work, generating wealth and distributing it to one-third for the State, one-third for the people and one-third for Social Welfare.

1.6 The Incas practiced real eigenvalues of highly organized cultures, a hard-working and disciplined society; the three main values that governed the coexistence in the Inca Empire were: (1) Ama Sua - Don't be a thief; (2) Ama Llulla - Don't be a liar; (3) Ama Quella - Don't be idle.

1.7 In addition, the Inca Empire had other very important laws: (1) Ama Map - Be honest and faithful; (2) Ama Khelly - Be clean; (3) Ama Opa - Be lively; (4) Ama Llunkhu - Be worth; (5) Ama Sipi - Respect life; (6) Ama Maqlla - Be giving.

1.8 The Inca Empire also established severe prohibitions that had to be met: (1) Not to murder; (2) Not to abortion; (3) Not to adultery; (4) Not to the violation of maidens. (5) Not to the Rapture; (6) Not to the effeminacy; (7) Not to injury; (8) Not to drunkenness; (9) Not to anger; (10) Not to envy. People who do not follow the rules were punished very severely with sanctions ranging from lashes to the death penalty. The laws of the Empire punished crimes against authority, infrastructure, or tax evasion. The homicide was punished with the death penalty; as well as, rape and if the woman was an accomplice ran the same fate; people who repeat offenses of rape, corruption of minors, alteration of the boundaries of land, lying, and the perjury were also sentenced to death.

1.9 The Board of Directors of MARKA II Corp., has agreed that its Code of Conduct must be based on the laws of the Inca Empire and adapt it to the current international legislation against bribery, corruption, the criminal use of our funds and states that Compliance with this Code is a mandatory requirement, it is our policy to comply it in all countries in which we operate now and in the future.

## **2. ABOUT BRIBERY, CORRUPTION AND CRIMINAL USE OF FUNDS**

2.1 MARKA-GROUP and Associates never participate in any form of bribery, corruption or criminal use of our own or third party funds.

2.2 It is our policy to comply with all laws and regulations against bribery, corruption and criminal use of our funds in all countries where we do business because we believe that acts of bribery, corruption and criminal use of funds are totally illegal worldwide and we know that penalties for such crimes are and must be severe.

2.3 MARKA-GROUP will deal with any act of bribery, corruption and criminal use of funds; if some one of our executives, employees, associates incur in such crimes they will result in serious disciplinary actions, report those probably persons to criminal authorities who we will support for diligent and prompt actions; in consequences, we declare zero tolerance toward bribery, corruption and criminal use of funds.

2.4 We understand that bribery is the offering, promising, giving, and accepting money or other advantage to or by another person to obtain or retain a business or other advantage other than by legitimate and proper means according with the ISO 37001:2016 Anti-Bribery Management System.

2.5 We understand that corruption includes solicitation of a bribe; also we understand that the engagement of intermediaries to channel payments to government officer or to employees of other party, their relatives, friends, business associates is a bribe.

2.6 We understand that criminal use of funds means use funds for terrorism, arms trafficking, drug trafficking, people trafficking, laundering of assets, Tax evasion, and any other criminal use of funds.

2.7 It is our Board of Directors Resolution that every person, who manages money on behalf of our investments for Humanitarian or Corporate Projects, must order the issuance of an Indemnity-Bond in order to guarantee the best management of our resources; the amount of benefit of the Indemnity-Bond shall be in accordance with the amount of funds that the person administers.

### **3. OBJECTIVE**

3.1 Our Anti-Bribery, Anti-Corruption and Anti-Crime use of Funds, Code of Conduct, must be signed and followed by each employee and associated with MARKA-GROUP Business and will be covered by this Code who is of Universal Application to all staff in our business, it also applies to all intermediaries who act on our behalf or representation or anyone who receives any amount of money from our resources; in consequence, all activities carried out on MARKA-GROUP behalf must be compliance with this policy.

3.2 The MARKA-GROUP Executive who controls that every person who deals with us follows our Code of Conduct is a Compliance Officer who will act with all of our legal power to make pre and post proper due diligence for Verification..

### **4. RESPONSIBILITY**

4.1 The responsibility for comply with our Code of Conduct is individual according with the law of each Country in which we are developing a business.

### **5. PAYMENTS TO THIRD PARTIES**

5.1 All payments made by any company of MARKA-GROUP for any business will be warranted, transparent, proper, according with the law and our Code of Conduct in order not to make payments as a subterfuge for bribery.

5.2 We declare that it is contrary to the law and this Code of Conduct to offer, promise, authorize, pay or give either directly or indirectly to any other person, any financial or other advantage in order to secure an improper advantage to obtain or retain business or direct business to any other person or entity.

5.3 All called Facilitation Payments are fully prohibited; we do not make Facilitation Payments of any kind.

### **6. CHARITABLE CONTRIBUTIONS AND SPONSORSHIPS**

6.1 All charitable contributions, sponsorship require prior authorization, we do not make any contributions to political parties in order to do not become as a subterfuge for bribery.

6.2 Acknowledge that sponsorship or charitable donations must be taken for the right and proper reasons, we are not against sponsorship and charitable donations, we will be pleased to support deserving causes without expect of any reward or influence in return and will not be used as a subterfuge for bribery.

6.3 Any sponsorship or charitable contribution must obtain prior written approval from our Director-President.

## **7. DONATIONS, HOSPITALITY, EXPENSES**

7.1 MARKA-GROUP only accepts or provides hospitality and gifts within pre-defined limits and never to secure any improper advantage or to influence business decision without amounting to a bribe; otherwise, must be declined.

7.2 As a general rule, MARKA-GROUP does not pay for third parties' travel or other expenses. If there is a legitimate reason to depart from this rule, must be obtaining prior written approval from our Director-President. Travel expenses offered to third parties should be reasonable in amount, should be offered in good faith only in connection with our business and should be lawful under applicable local law. Reimbursement of expenses requires reasonable proof of payment (e.g. a receipt) and wherever possible should be made directly to the service provider (for ex-ample, an airline) or the foreign government or agency involved and not to an individual.

## **8. DUE DILIGENCE**

8.1 We only do business with people that have been vetted. Before doing business with any third party, we will check them out because we need to know that said third party is who they say they are. We need to know that the third party is not secretly representing somebody not disclosed to us. MARKA-GROUP needs to know that the third party shares our commitment to stamping out bribery; we will ask for a personal and corporate KYC.

8.2 We must have a written contract with all third parties with whom we do business. This includes those who represent MARKA-GROUP and/or provide services to us as well as those with whom we trade. We must undertake due diligence on all third parties before we enter into contractual relations.

8.3 We must assess the risks of doing business with each third party in advance of doing business. Based on such risk assessment, we will determine the level of due diligence to be undertaken on such third party; the greater the risk, the more due diligence must be undertaken, but in all cases due diligence must be thorough and vigilant.

8.4 No relationship or association with any third party can commence without entering into a written contract, including provisions requiring the third party to comply with this Code of Conduct for Anti-Bribery, Anti-Corruption and Anti-Crime use of Funds laws, policies and procedures in the country in which such third party operates and the laws in USA, Peru,

UK, Worldwide. Such contracts must also permit MARKA-GROUP to verify compliance by auditing the third party from time to time.

8.5 A third party includes any person, organization, firm or company other than MARKA II Corp and MARKA-Group Companies. In particular, any person, organization, firm or company who provides services to MARKA-GROUP or engages in any business activity for us is a third party. Employees of MARKA-Group Companies are not third parties for this purpose.

## **9. CONFIDENTIAL REPORTING OF CONCERNS, (WHISTLEBLOWING)**

9.1 It is our duty report suspicious activity. Nobody will be penalized after do so.

9.2 MARKA-GROUP Company's staff is committed to conducting our business with honesty and integrity, and we expect all of our staff to maintain high standards. However, all organizations face the risk of things going wrong from time to time, or of unknowingly harboring illegal or unethical conduct. A culture of openness and accountability is essential in order to prevent such situations occurring or to address them when they do occur.

9.3 This policy applies to all individuals working at all levels of the organization, including directors, officers, senior managers, employees, consultants, contractors, trainees, home-workers, part-time and fixed-term workers, casual and agency staff and volunteers (collectively referred to as "staff" in this policy).

9.4 "Whistleblowing" is the disclosure of information which relates to suspected wrongdoing or dangers at work. This may include: (a) criminal activity; (b) miscarriages of justice; (c) danger to health and safety; (d) damage to the environment; (e) failure to comply with any legal or professional obligation or regulatory requirements; (f) financial fraud or mismanagement; (g) negligence; (h) breach of our internal policies and procedures; (i) conduct likely to damage our reputation; (j) unauthorized disclosure of confidential information; (k) other workplace-specific concerns; (l) the deliberate concealment of any of the above matters.

9.5 A whistleblower is a person who raises a genuine concern in good faith relating to any of the above. If any member of the staff has any genuine concerns related to suspected wrongdoing or danger affecting any of our activities (a "whistleblowing concern") should report it under this police.

## **10. ICC-NCND AND EDT**



10.1 The Non-Circumvention & Non-Disclosure Agreement will be governed by is Special Conditions and by the ICC General Conditions for Non-Circumvention & Non-Disclosure Agreements, Publication 769E of the International Chamber of Commerce (ICC) 2015, which at the moment cover the following publications: (a) 766E, Commercial Agency; (b) 769, Occasional Intermediary; (c) 646E, Distributorship; (d) 712, Franchising; (e) 657, Selective Distribution.

10.2 According to Article 6 of the ICC General Conditions, each Contracting Party has an obligation not to disclose any confidential information obtained in the context of the NCND agreement, such as names of customers; sources for contracts; business opportunities made available by the intermediary; or, on the other side, information given by the counterpart about its marketing organization, pricing policies, commercial strategies, etc.

10.3 EDT is the Electronic Document Transmissions who applies: (a) U.S. Public Law 106-229, "Electronic Signatures in Global & National Commerce Act" or such other applicable law conforming to the UNCITRAL Model Law on Electronic Signatures (2001); (b) ELECTRONIC COMMERCE AGREEMENT (ECE/TRADE/257, Geneva, May 2000) adopted by the United Nations Centre for Trade Facilitation and Electronic Business (UN/CEFACT); (c) Directive No. 95/46/EC of the European Parliament and of the Council of 24 October 1995 on the protection of individuals with regard to the processing of personal data and on the free movement of such data. Either Contracting Party may request hard copy of any document that has been previously transmitted by electronic means provided however, that any such request shall in no manner delay the parties from performing their respective obligations and duties under EDT instruments.

## **11. FINANCIAL CHARGES, INSURANCE, TAX**

11.1 Each party in each transaction with any company of MARKA GROUP, is worldwide responsible for their own cost and financial charge and also responsible for the insurance if required and Tax required by the Taxation Authority.

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5. ICC, International Chamber of Commerce, Paris.
6. UNCITRAL, United Nations Commission on International Trade Law.

7. United Nations, Economic Commission for Europe: Electronic Commerce Agreement: Recommendation N° 31, First Edition, adopted by the United Nations Centre for Trade Facilitation and Electronic Business (UN/CEFACT)
8. Transparency International.
9. OCCRP, Organized Crime and Corruption Reporting Project.
10. Mauritius Bankers Association Limited.

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First Issue Date: February 22, 2009

Last Revised Date: July 17, 2018