

Brilho

LUXURY CLEANING & SERVICES

201-661 Huron Street, Toronto- ON M5R 2R8 Phone: 416-923-3300 Fax: 416-923-3302

BRILHO's Code of Ethics and Conduct

This Code of Ethics and Conduct covers a wide range of business practices, procedures, and supplements. It also expands on some of the policies set forth in our employee handbook. This does not cover every legal and ethical issue that may arise, but it does set out basic principles to guide all employees and management of Brilho in any location, as well as representatives, estimators and agents in their dealings with or on behalf of Brilho. When on duty, all of our team members must conduct themselves ethically and work to avoid conducting or appearing in any way that may be seen as improper behavior.

Brilho adopts new policies in order to assure constant growth and to continue to protect the success that the company has built. The foundation of this success is dependent on the quality of our services, products, and strength of our relationships with customers, vendors and organizations affiliated, as well as the loyalty of our employees and agents.

As a total home care service provider, our success depends on our public image. This is impacted by how we present our character, practice integrity and trustworthiness. We are committed to the continuation of building a company which we can be proud of, the results we achieve, and the way we achieve them.

Violating standards in this Code of Ethics and Conduct will cause disciplinary action, including potential termination of employment.

1. Compliance with Rules, Regulations and All Laws in Ontario - Canada

Complying with the letter as well as the spirit of the law is the foundation of Brilho ethical standards. All our team members must respect and obey local, state, and national laws. We encourage you to consult regularly with your supervisor or the corporate office regarding your compliance with laws, rules and regulations.

As a Brilho team member, you may have access to confidential information about Brilho or companies affiliated with Brilho. You are not permitted to use or share that information for any personal reasons, other than the purpose of conducting business for Brilho. To use confidential information for personal benefit or to "tip" others who might use the information for personal benefit or to make an investment decision is not only unethical but also illegal.

2. Fair Business Practices, Honesty and Accuracy

You should act in good faith, responsibly, with due care, competence and diligence, without misrepresenting material facts. All of our books, records, accounts and financial statements must be timely prepared, must accurately reflect transactions and all relevant matters, and must conform both to legal requirements and to our system of internal controls.

You should respect the rights of and deal fairly and honestly with our customers, suppliers, competitors and other team members. You should not steal proprietary information, possess trade secret information that was obtained without consent, or induce disclosures of this information from past or present employees of other companies, nor should you take unfair advantage of anyone through misrepresentation of material facts, fraud, abuse of privileged information or any other unfair dealing practice.

3. Employee Relations

Brilho is the best total home care service because our goal is to provide an exciting and dynamic place to work, where all employees are given the opportunity to achieve their potential. A crucial factor in reaching this goal is ensuring that Brilho work environment is one that is safe and free of illegal discrimination or harassment of any kind. You should become familiar with Brilho Employee Handbook for complete information regarding Brilho's employment policies.

4. Corporate Opportunities, Conflicts of Interest and Gifts

Conflict of interest: You must avoid conflicts of interest. A conflict of interest exists when a person's private interest interferes in any way with the interests of Brilho. Conflicts of interest may also arise when you or members of your family receive improper personal benefits as a result of your position with Brilho. Loans to, or guarantees of obligations of you or your family members may create conflicts of interest. Conflicts of interest may not always be clear-cut, so if you have a question, you should ask management.

Corporate Opportunities: You must not take for yourself opportunities that are discovered through the use of Brilho property or information or otherwise through your position. You may not use Brilho's property, information or your position as a Brilho employee for improper gain, nor may you compete with Brilho directly or indirectly, unless expressly permitted by the terms of your employment. You owe a duty to Brilho to advance its legitimate interests when the opportunity to do so arises.

Gifts: You must not give or accept any gifts if the gift may be reasonably interpreted to indicate an intent to influence improperly the business relationships between Brilho and its vendors, customers, competitors or any outside party. Gifts that are commonly exchanged in connection with legitimate business dealings such as meals, entertainment, trips, event or concert tickets, exchanges of social amenities, etc., are permitted. To the extent that you are entertaining another party or being entertained, there must be a business purpose and no intention or even appearance of improper influence.

Although Brilho generally relies on your good judgment to comply with its gift policy, you are specifically prohibited from accepting a cash gift at any time. If you are offered a cash gift, you must promptly report the gift to the Management. If the return of the cash gift may result in undue embarrassment, or if the donor of the cash gift cannot be readily identified, the cash gift must be turned over to Brilho.

You must comply with all applicable federal, state or local laws or regulations relating to gifts. In particular, keep in mind that gifts to government officials may violate the Canadian Foreign Corrupt Practices Act or other Canadian or foreign laws or regulations regarding supplier gratuities.

Under no circumstances may you give or accept kickbacks in any form to or from a supplier or any other party.

5. Public Announcements and Disclosures

Brilho is subject to laws and regulations that govern how and when we disclose information. Only Brilho's Chief Executive Officer, or a person authorized by him/her, is permitted to speak with investors or investment analysts about Brilho, or to speak with the media about matters involving Brilho's financial condition, results of operations, future business prospects, or similar topics.

General media relations should be coordinated by Brilho's Chief Executive Officer or by a designated public relations firm. You should always refer news reporters, analysts or others seeking information about Brilho to one of the individuals listed above.

6. Security and Proper Use of Information and Resources

Assets: You are responsible for taking all reasonable steps to protect Brilho's assets. Any suspected fraud, theft, or misuse of Brilho's assets should be immediately reported. Your obligation to protect our assets extends to property, products, and intellectual property including trademarks, trade secrets, patents and copyrights, as well as business, marketing and service plans, and any unpublished data and reporting information regarding relationships with suppliers.

Information: Unless disclosure is authorized by Brilho or required by law or regulation, you must hold and maintain confidential information in trust and confidence for the benefit of Brilho and take reasonable precautions and other actions necessary to ensure that there is no unauthorized use or disclosure of confidential information.

Confidential information includes all information relating to Brilho that is not publicly available or that is treated by Brilho as confidential, as well as all information provided to Brilho by a supplier or other affiliate parties with an expectation of confidentiality. You must protect your knowledge of Brilho's confidential information even if your relationship with Brilho ends.

7. Leads, Distributions and Compliance

We are committed to providing our customers with high quality services and products. We are committed to ensuring that our suppliers, distributors and agents comply with our guidelines regarding the handling of client information and lead handing.

Our suppliers, distributors and agents should be familiar with our client information standards in order to ensure these standards are upheld. Any questions relating to our guidelines on sourcing and handling of client information should be directed to a member of management.

8. Administration and Enforcement of Policies

Brilho's management is responsible for the administration and enforcement of this Code of Ethics and Conduct, but it may delegate its responsibility to a committee or an individual. Management thereof shall take reasonable steps to monitor and audit compliance with the Code and to ensure that the Code of Ethics and Conduct continues to comply with all applicable rules and regulations. Any waiver of this Code of Ethics and Conduct for an executive officer or director must be approved by the management and will be promptly disclosed as required by law or regulation. Any waiver for any other employee, representative, consultant or agent must be approved by the management or the Chief Executive Officer.

9. Compliance and reporting violations

If you have questions about this Code of Ethics and Conduct, or if you have concerns about conduct that you believe violates or may lead to a violation of this Code, it is important that you raise them through one of the channels described below.

Discuss with a supervisor: You are always encouraged to bring questions or concerns to your supervisor. Management can only make appropriate decisions if fully informed. It will be helpful if you present as complete a picture as possible to your supervisor. It is the responsibility of every supervisor to assist in resolving these questions or concerns.

Discuss with another member of management: If you are more comfortable bringing your question or concern to a member of management who is not your supervisor, you are encouraged to contact any other member of management.

BRILHO Luxury & Services Inc.,
Luciano Motta
Founder & CEO