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## **Corporate Anti-bribery Compliance Manual**

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## Amendment record

Revision	Effective date	Nature of change
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## Corporate Anti-bribery Compliance Manual

### I. Overview of Corporate Anti-bribery Policies

This policy outlines how Constant Energy Singapore Holding Pte. Ltd. (together with its subsidiaries, hereafter referred to as the “Company”), which operates in the solar energy sector, will prohibit and actively prevent corruption and bribery both directly and indirectly through its business operations.

The Company is committed to complying with all relevant laws and regulations against official corruption and business bribery, including, without limitation, the US Foreign Corrupt Practices Act (FCPA, as defined below) and the Singapore Prevention of Corruption Act (Cap. 241) (PCA) and Penal Code (Cap. 224) (Penal Code) (collectively, the “**Anti-bribery Regulations**”) and conforming to the highest standards of ethics in all business activities. Adherence to such commitment shall be an obligation of the Company and its officers, directors and employees.

This Manual outlines the Company’s “anti-bribery policies” and contains express instructions on policies and procedures to facilitate compliance with the Anti-bribery Regulations which apply to all directors, management (including senior management), employees (whether full-time, part-time or temporary), agents and representatives (including all persons acting on behalf of the Company) (collectively, the “**Employees**”) of the Company and its subsidiaries and affiliates throughout the world (collectively, the “**Company**”), with no exception applicable to any Employees based on their titles, nationalities or residency. The Company and the Employees shall use their best endeavors to procure the third parties engaged by or cooperated with the Company (such as intermediaries, consultants or partners) to comply with the Anti-bribery Regulations and this Manual.

Please read this Manual carefully. Compliance with this Manual will be helpful for you to ensure that you and the Company comply with the Anti-bribery Regulations and the Standards of Business Conduct and Ethics of the Company. The Employees are obliged to be familiar with the anti-bribery policies and know how to apply these requirements to their duties. No knowledge of or failure to understand these requirements shall be employed as an excuse for any activity in violation of these policies.

Violation of the anti-bribery policies, even for the first offense, may be subject to disciplinary actions, to the extent of dismissal. The individuals violating these policies and procedures may also assume civil liabilities, and/or even be prosecuted for criminal liabilities.

The anti-bribery policies only provide the general guidelines, with no discussion on each and every occasion where relevant laws and standards of ethics may apply. Sometimes, we need to make a difficult or complex judgment to perform the standards of ethics and to comply with the Anti-bribery Regulations. If you have any questions or issues on these policies or procedures or on any specific transaction or practice, please contact the Company’s compliance officer, your compliance officer or your supervisor.

The Employees are obliged to report the cases where they deem the Company or any person representing the Company might violate or attempt to violate the Anti-bribery Regulations, the Company’s anti-bribery policies or any other laws or standards of ethics applicable to the Company. Any Employee’s failure to report such cases may be deemed to be a violation of these policies. To encourage the Employees to report such cases, the Company does not allow any revenge on any such Employee who reports a suspected or possible misconduct in good faith. An Employee may report any violation or possible violation of these

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policies to his supervisor, the Company’s compliance officer and any counselor in the Legal Department, **or report any actual or suspected behavior in violation of these policies on condition of anonymity through other channels set forth in Section XI below.** The Company will keep in confidence any Employee’s reporting in good faith of any behavior violating or possibly violating these policies. All reports will be reviewed and investigated thoroughly.

## II. General Principles of Anti-bribery Policies

### II.1 Scope of Anti-bribery Policies

The Company shall comply with all laws and regulations applicable to it that are aimed to preclude corruption, bribery and other business conduct in violation of the ethics. These laws and regulations specify the different treatments for bribes concerning the employees or representatives of different entities.

- Government official bribery regulations usually prohibit paying or offering (or promising to pay or offer) any personal benefit (whether material or non-material interest) to “**government officials**” (as defined below) in an attempt to influence their performance of duties or induce them to serve interests other than their employers. Such regulations specify the detailed requirements for the personal communications with government agencies, State-owned enterprises and government officials. Briberies involving government officials are deemed as serious offenses, even crimes, in most countries.

**Business bribery regulations** usually prohibit paying or offering (or promising to pay or offer) any personal benefit (whether material or non-material interest) to employees and representatives of business enterprises in an attempt to influence their performance of duties or induce them to serve interests other than their employers. In some countries, business bribery may trigger an action filed by the employer of the recipient against the giver or his employer. In addition, business bribery constitutes a crime in most countries. In **Vietnam**, briberies involving business are crimes that may subject individuals in breach to serious criminal liabilities. In **Thailand**, briberies involving business between private parties are wrongful acts that may subject individuals in breach to civil liabilities under tort law towards their employers. In **Singapore**, briberies involving business are crimes under the PCA and/or Penal Code that may subject individuals in breach to serious criminal liabilities.

The Company shall comply with the applicable laws against official corruption and business bribery implemented by the countries and regions where the Company carries on business (including Thailand, Vietnam, Malaysia and Singapore).

- In addition, many countries have developed the **foreign corrupt practices regulations** subject to the OECD Anti-bribery Convention and the United Nations Convention against Corruption, which usually prohibit their nationals and enterprises from being involved in bribes to government officials of other countries, and prohibit any person in their own country from facilitating bribery and corruption in other countries. For instance, the United States and the United Kingdom have respectively enacted the Foreign Corrupt Practices Act (“**FCPA**”) and the UK Bribery Act 2010. The U.K. Bribery Act governs the U.K. citizens and other individuals and entities having a close relation with the U.K., while the US citizens and its permanent residents (including American companies) are directly governed by the FCPA. It means those Employees who are American

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citizens or have the status of permanent residents of the U.S., shall be directly liable for their own act in violation of the FCPA. Moreover, due to the FCPA’s broad coverage, all non-American companies which have, or intend to establish, any kind of relationship or connection with the U.S. shall also be governed by the FCPA. As a securities issuer with investments from U.S. investors, the Company must comply with the applicable provisions of the FCPA. The FCPA will be binding upon the behavior of the Company itself and its employees, even if the behavior is conducted outside the US.

Our anti-bribery policies are aimed to provide clear guidelines and procedures, to ensure that both the Company and the Employees comply with all laws and regulations against corruption and bribery, including the applicable provisions of the FCPA.

## II.2 FCPA

The FCPA is of a broad coverage. **Since the Company has received investments from U.S. investors and is developing on a global scale, the FCPA will be binding upon and govern the behavior of the Company and its employees, shareholders, representatives and agents all over the world according to applicable principles.**

The FCPA deems the following acts illegal: offering, paying, promising or authorizing to pay any payments, gifts, or anything of value to any government official, to (1) influence his or her any action or decision in his or her official capacity, (2) induce the government official to do or omit to do an act in violation of his or her lawful duty, (3) secure any improper advantage, or (4) induce the government official to take advantage of his or her power in a foreign government or its agency to influence any action or decision made by the government or the agency, in order to assist the Company in obtaining or retaining business for or with, or directing business to, any person.

Therefore, you must not offer, promise, make, allow or authorize or provide, directly or indirectly, through a third party, anything of value to any government official (for example, if the action appears to be your attempt to influence the decision-making process). You must read these policies carefully before offering or providing anything of value (including gifts and entertainment) to any party in connection with an entity controlled by the government or the State. The FCPA also prohibits making any corrupt payments indirectly through third parties to any foreign government officials. In particular, when you make the payment of money to any third party, while knowing that all or a portion of such money will be offered, directly or indirectly, to a government official, such payment shall be illegal. Intentional neglect or evasion (such as neglecting or failure to investigate the warning signs) shall not constitute the grounds for defense.

Since the Company has received investments from U.S. investors, it shall comply with the FCPA’s requirements for account books and internal controls. The FCPA requires us to maintain accurate books and records in respect of any bribes happening in business activities (including promotion activities, due diligence, training and audit). The FCPA requires us to implement an internal control system to preclude any improper payment. In other words, the FCPA prohibits any and all corrupt payments, gifts, provisions or promises by and from public companies, including the bribes to government officials, individuals or private companies, instead of only limiting the payments to government officials alone.

## II.3 General Principles on Prohibition of Improper Payments

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The Company’s policies are aimed to conform to the highest standards of ethics and comply with all relevant regulations on business bribery and government official bribery and the **Anti-bribery Regulations**.

Employees of the Company shall not:

- in the business and activities of the Company,
- offer, or authorize or promise to offer,
- to any person,
- directly or indirectly through any third party,
- any offerings, commitments, gifts or payments (such as kickbacks), or
- anything of value (including tangible and intangible benefits and interests),
- in order to
  - assist the Company or any other party in **obtaining or retaining business**, or
  - ensure the business advantage of the Company or attain any improper purpose, or
  - induce the recipient to **abuse** its authorities, or
  - induce the recipient to act in violation of its legal duties, or
  - impose any improper influence on the recipient’s performance of its duties.

The Anti-bribery Regulations interpret the aforesaid elements in an extensive manner. For instance, any acts to obtain, continue or expand the relationships with existing or potential clients, or to help the Company boost competitiveness and improve the regulatory environment, will be deemed as aimed at “obtaining or retaining business.” This would cover many daily business development and exchanges, such as selling products or services to any government entities (including the State-owned or State-run enterprises), or communicating with relevant government agencies in respect of taxation, customs, social security, licensing, inspection, certification or other regulatory matters. The expenditure involved in such day-to-day business, if aimed at influencing the recipient (whether public servants or commercial companies’ employees) in an official act or decision, will be deemed a violation of the Anti-bribery Regulations.

Any act that merely appears to constitute improper offering, promise, gift or payment should also be avoided.

The following actions are additional examples of corruption and bribery offenses:

- giving a public servant a gratification as reward or motive for undertaking an official act;
- an individual taking gratification to influence a public servant;

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- an individual taking gratification to exercise personal influence over a public servant;
- an individual dishonestly or fraudulently misappropriating or converting for personal use any property entrusted to him or her or under his or her control, or allowing another person to do as such;
- an individual obtaining a property or monetary advantage for himself or herself or any other person by corruption, abuse of his or her position of authority or any other illegal means; and
- an individual holding property or resources disproportionate to his or her known sources of income.

Abetment or attempted abetment of the abovementioned offenses may be prosecuted as a violation of the Anti-bribery Regulations.

In a case where there is even no actual payment but only a proposal or promise to make an improper payment, there may be a violation of the Anti-bribery Regulations even if the recipient provides nothing in return.

The Employees of the Company are prohibited from using personal funds or resources for improper gifts or payments which are related to the business and activities of the Company. Such conduct may result in disciplinary actions (including termination of employment) and violation of applicable laws. The Employees should not accept or solicit bribes, kickbacks or other improper advantages or engage in gambling activities with any person who has any business relationship with the Company. No Employee may accept any loan extended by any individual or entity that has any business relationship with the Company or obtain any assistance from such individual or entity in receiving a loan, provided that the foregoing shall not limit any conventional borrowings from banks or other licensed financial institutions.

Even if the local laws and regulations seem to have often been violated or not enforced, the Company and the Employees shall still comply with all applicable Anti-bribery Regulations.

**II.4 Penalties on the Company and Individual**

The acts by the Company, or by any employees of the Company, or by any individuals or entities (and their employees) controlled by the Company, or by a third party on behalf of the Company of which the Company is informed, may all bring legal liability to the Company and its employees for violating the Anti-bribery Regulations. In many countries, violations of Anti-bribery Regulations may lead to severe criminal and civil penalties on the Company and on individual employees. Criminal penalties on individuals may include years of imprisonment and heavy fines, even the death penalty in some countries (if warranted by the circumstances).

Even if the companies and individuals involved can eventually escape the penalties by the government authorities, the impact of such acts on company personnel, legal defense costs and the damage to the Company’s reputation will still be serious and grave, and the individuals involved will still be subject to internal disciplinary actions and may be fired as a result.

**III. Offering Gifts or Entertainment to Business Partners**

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In many cases, exchanging gifts with and offering business entertainment to business partners may be appropriate, legitimate, beneficial to the Company and polite in certain circumstances.

However, if gifts or entertainment may improperly influence the recipient's judgment or make the recipient feel obligated to return the favor, the gifts or entertainment so offered may be deemed as inappropriate or illegal.

Therefore, all employees of the Company are required to make sound judgment in compliance with applicable laws, regulations and the following guidelines and procedures when offering gifts or entertainment to business contacts.

### III.1 General Principles on Offering Gifts and Entertainment

The Employees, agents and representatives of the Company shall not offer (or promise or authorize to offer) any gifts or entertainment **to any person** (directly or indirectly through third parties) in connection with the Company's business, affairs or activities, except where:

- The gift or entertainment is of nominal value;
- Offering such gift or entertainment conforms to relevant laws and regulations;
- Offering such gift or entertainment conforms to business practices and cultural norms;
- Offering such gift or entertainment conforms to the regulations of the institution represented by the recipient;
- Offering such gift or entertainment conforms to the Company's policies and procedures and is recorded accurately in accordance with the regulations;
- Entertainment is offered in the course of actual discussions regarding lawful business;
- Offering such gift or entertainment does not, as a matter of fact, inappropriately influence the recipient's judgment or decision when performing his or her duties; and
- Offering such gift or entertainment does not appear to attempt to inappropriately influence the recipient's judgment or decision when performing his or her duties.

Your determination of whether offering a gift or entertainment is "appropriate" or not in certain circumstances requires good judgment.

If an ordinary person thinks offering a gift or entertainment in that circumstance is too luxurious or expensive, or thinks offering a gift or entertainment would inappropriately influence the recipient's business decision or make the recipient feel obligated to return the favor, such gift or entertainment would be considered inappropriate.

The cultural environment in which the recipient is located and the view of "ordinary people" in the country where the recipient is located are of course important for making judgment, but the views of "ordinary

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people” in the U.S. and the other countries where the Company carries on business shall also be taken into consideration. This is very important. The law enforcement authorities enforcing the FCPA and other foreign anti-bribery laws may refer to such views when judging the legitimacy of certain benefits.

Generally speaking, if the gifts are printed clearly with the Company’s name or logo (such as the corporate mug), and/or symbolize the relationship between the Company and the institution represented by the recipient (such as badges or plexiglass souvenir) then such a gift is more likely to be considered to be “appropriate.” In contrast, gifts without the Company’s name or logo and for personal entertainment or personal consumption (such as alcoholic beverages or a golf membership card) are more likely to be considered inappropriate.

Typically, any entertainment mainly for purposes of commercial activities or discussions is more likely considered to be appropriate. In any event, any entertainment which might damage the reputation of the Company (which has no discriminatory tendencies) is inappropriate. For instance, any entertainment provided in any adult entertainment venue is inappropriate. In addition, you should be cautious when paying for meals and/or entertainment of the Company’s business partners’ friends or relatives, for the expenses may not have a reasonable connection with the Company’s business.

Even appropriate gifts and entertainment, if provided to the same recipient quite frequently, can also cause problems. Therefore, you must ensure that any promotion activity or business entertainment has a clear business purpose, and its frequency is also consistent with the business purpose.

**III.2 Differences between Gift and Entertainment**

Entertainment and gift shall apply different standards and procedures:

- “Entertainment” includes guests’ having meals, attending sports activities, attending or participating in cultural and recreational activities as well as other forms of entertainment, accompanied by the Company’s employees. Since the Company’s employees and business contacts are attending the entertainment events together, appropriate business entertainment may provide a favorable opportunity to exchange ideas and build relationships.
- “Gifts” include all tangible or intangible benefits, such as personal articles, travel and accommodation, the admission tickets for sports or cultural events attended by the guests without the company of the Company’s employees, use of vehicles or other things of value. Appropriate gifts may extend the Company’s friendship and respect to the business partners. If the business contacts are provided with admission tickets for events where the Company’s employees will not accompany the business contacts to attend, the expenses for such admission tickets shall be deemed as gifts.

When undertaking a variety of conferences, workshops and other promotional activities, the Company may provide the participants with transportation, accommodation and meals. For the purpose of these policies, such travel-related benefits should be deemed as “entertainment.”

**III.3 Prohibition of Offering Cash or Cash Equivalents**

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Generally speaking, offering cash or cash equivalents (such as gift certificates or a prepaid debit card) is prohibited. Provision of cash benefits or allowances is prohibited.

In rare cases, it may be okay to offer cash gifts in wedding and funeral ceremonies or similar cultural and traditional activities. However, such cash gifts shall be offered subject to the prior written approval of the compliance officer.

### **III.4 Gifts and Entertainment to Relevant Government Officials**

#### **III.4.1 Definition of Relevant Government Officials**

Government official bribery regulations and the FCPA define the personnel and representatives of governmental or quasi-governmental authorities broadly, and set special requirements for communications with them. Under these anti-bribery policies, these personnel are deemed as “Relevant Government Officials.”

Therefore, the Company has developed special procedures and systems on the communications with Relevant Government Officials as follows.

Relevant Government Officials include:

- Any employees or representatives of a government (regardless of title, foreign or domestic), or a State-run or State-owned enterprise or any agency controlled by the State (even if the activities exercised by the employee or agency are considered to be commercial activities);
- Employees or representatives of the public international organizations (such as the United Nations, the World Bank or the World Health Organization);
- Candidates for political institutions;
- People acting for the government officials mentioned in the three items above (regardless of whether it is paid or in whatever status); and
- Political party members or candidates

The scope of “Relevant Government Officials” is broader than the scope of “public servants” and “government officials” under the laws of different countries. Any individual, even without an official title or not directly employed by a government agency, may still fall into the category of Relevant Government Officials. For instance, the engineers and professors working at the State-controlled engineering design, environmental protection institutions or research institutions, or the officers of quasi-governmental standard-setting bodies or trade organizations, and the personnel in the State-controlled enterprises or institutions, may also be deemed as Relevant Government Officials.

In addition, if providing benefits to the relatives, friends and business associates of Relevant Government Officials may influence the behavior of Relevant Government Officials, the procedures and mechanism developed specifically for the communications with Relevant Government Officials shall also apply to the persons mentioned above.

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As it may be difficult to determine whether a person is a Relevant Government Official, legal advice is often necessary. If you are not sure whether any person having business relations with you is a Relevant Government Official, please consult the compliance officer.

### III.4.2 Minimum Standard for Prior Authorization

In order for the compliance officer to be able to effectively monitor the compliance with the anti-corruption and anti-bribery policies, any gift or entertainment exceeding the following value thresholds shall be subject to the prior approval of the compliance officer.

Please note: gifts and entertainment offered to government officials and other recipients may be subject to different approval standards.

No matter when the gifts or entertainment are offered and no matter what the value of the gifts or entertainment is, the general principles on offering gifts and entertainment as specified in Chapter III.1 shall be observed all the time. Even if the value of a gift or entertainment is lower than the following threshold and exempted of the prior approval, violation of the general principles on offering gifts and entertainment may still constitute a violation of relevant anti-bribery laws and the Company's policies. The bribe, even in the amount of only one U.S. Dollar, to a Relevant Government Official, shall also constitute bribery.

#### ➤ Government officials

- Without the prior written approval of the compliance officer, none of the Employees may offer to a government official any gift; and
- Without the prior written approval of the compliance officer, none of the Employees may offer to a government official any entertainment;

#### ➤ Other recipients

- Without the prior written approval of the compliance officer, none of the Employees may offer to any such other recipient any gift with the value exceeding US\$250 per piece or exceeding US\$250 in total within any 12-month period; and
- Without the prior written approval of the compliance officer, none of the Employees may offer to any such other recipient entertainment with a cost or value exceeding US\$250 per recipient or exceeding US\$250 in total per recipient within any 12-month period. If the entertainment was not planned and obtaining prior approval of the compliance officer is not possible or practicable, then the entertainment must be reported promptly to the compliance officer.

An Employee shall provide the compliance officer with a Gift and Entertainment Expenses Prior Approval Form (Exhibit A), for prior written approval for the gifts and entertainment to be offered. Such approval shall not be granted if such gift or entertainment may reasonably be considered a violation of, or an inducement to violate, any applicable anti-bribery laws, any of the general principles on offering gifts and entertainment as specified in Chapter III.1, or any other part of this Manual.

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### III.5 Guidelines for Specific Countries

The compliance officer may set the value thresholds or modify the value thresholds of gifts and entertainment which are offered to the recipients in different countries and which are subject to prior approval, in line with the differences of living expenses in and concrete requirements of applicable laws of different countries. Each Employee shall confirm the applicable value threshold subject to prior approval before sending an invitation or offering a gift to a business contact.

### III.6 Measures to Ensure Transparency

Before a gift or the invitation for an event is offered or sent, the compliance officer shall inform, orally or in writing, the institution where the recipient of the gift or invitation is affiliated or otherwise to ensure the transparency.

### III.7 Offering Standard Corporate Gifts

The Company may purchase the standard corporate gifts with the name and/or logo of the Company, such as the mugs, hats, shirts, USB flash memory, calendar and notebook printed with the Company's logo. The compliance officer may issue guidelines, specifying the appropriate objects to which the standard corporate gifts are offered and the offering standards of such corporate gifts. As long as they comply with these guidelines, the Employees may also offer standard corporate gifts to Relevant Government Officials and other business partners without the prior approval of the compliance officer.

### III.8 Records and Documents

All expenses for gifts, cash gifts and entertainment to Relevant Government Officials or any third party shall be recorded in the Company's account books and records clearly, completely and accurately.

Such records should contain at least the date of offering of the gift or entertainment, description, value, and the name of the recipient, his or her employer and title. You are required to submit the original receipts or invoices of the gifts or entertainment. Such receipts and invoices should indicate the number of gifts and the specific expenses of entertainment, and if the gifts are distributed among several people, these people's names, employers and titles, and the number of recipients of gifts should also be recorded, along with the brief description of relevant activities. The accounting department may ask the Employee to provide the above information when the latter is applying for approval for allowance or reimbursement.

The accounting department shall not deal with any application for payment authorization or reimbursement before the required approval is obtained. If the above application is received by the accounting department prior to the occurrence of expense, the accounting department should require the Employee who files the application to follow necessary procedures. If the above application is received by the accounting department after the occurrence of expense, the accounting department should immediately notify the compliance officer of the same, and shall not deal with the same before the compliance officer issues relevant instructions.

The compliance officer and the accounting department shall monitor the expenses of gifts and entertainment, to detect any signs of violations of anti-bribery policies.

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The compliance officer shall maintain a database, monitoring the total value of all gifts, entertainment and other benefits to individuals and organizations, and shall update the database in a timely manner.

**IV. Facilitation Payments**

Relevant Government Officials sometimes may ask for payments, gifts or other items of value so that routine non-discretionary government actions (such as obtaining public utility service or electricity service or processing certain instruments) can “proceed smoothly.” What should be noted is that the FCPA provides for a very limited number of exceptions for “facilitation payments” paid to secure such routine non-discretionary government actions, but these “facilitation payments” are not allowed in the anti-bribery laws of many countries, including Vietnam, Thailand and Singapore <sup>1</sup>. These compliance policies require you not to propose or offer “facilitation payments.” If a Relevant Government Official asks for or proposes a “facilitation payment,” you should not make such payment and should notify the compliance officer of the same immediately.

**V. Sponsors and Other Charitable Donations**

The Company may donate for some charitable purposes, such as supporting truly independent medical research, care for the poor, patient education and public education for the development of medical science, technology and education, or launching activities with the proceeds therefrom donated for charity. Donations should be only offered to charitable activities, with the purpose to support such activities. If a donation is offered in order to illegally induce business objects to purchase, license, recommend, use or make arrangements for purchasing, licensing or using our products or services, or to obtain an improper advantage, such donation is not appropriate. All charitable contributions offered by the Company must be supported by appropriate instruments and shall be subject to the prior approval of the compliance officer.

**VI. Intermediaries**

**VI.1 General Principles on Engagement of Intermediaries**

Engaging agents or other intermediaries to conduct illegal, immoral or improper actions for the Company or on behalf of the Company is contrary to the Company’s policies.

The Company may be held responsible for the misconduct of the agents, representatives and other intermediaries acting on behalf of the Company. Pursuant to the anti-bribery laws of many countries, if one of the Company’s agents, representatives or other intermediaries is involved in misconduct, and if the Company’s personnel (1) are actually aware of the misconduct, or (2) are aware of the possibility of misconduct, but ignore or fail to investigate these warning signs, the Company will assume criminal liabilities for the misconduct of the intermediary. In addition, the responsible employees may also be subject to civil and criminal penalties for the misconduct of the agent.

All engagement agreements executed with the intermediaries shall be made in writing.

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<sup>1</sup> Please note for Singapore that neither the PCA nor the Penal Code makes any allowance for facilitation payments, and such payments may therefore amount to a bribery or corruption offence under these frameworks.

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Remuneration paid to an intermediary shall be commercially reasonable, and shall match with the actual task undertaken by the intermediary. All payments to such intermediaries must be carried out under the terms of the contracts executed by them. Such contracts should generally specify the agreed remuneration and should avoid a large percentage of commission and success fee.

You shall not agree to any request of changing the contractual provisions by any means below:

- Increasing or decreasing the agreed amounts in any bills (if such requests are contrary to the Company’s standards, procedures or applicable laws); or
- Submitting multiple copies of bills (if you suspect the bills may be used in a fashion contrary to the Company’s standards, procedures, or applicable laws or otherwise).

If you have reason to believe or suspect that a specific intermediary engaged by the Company may be involved in immoral or illegal practices (regardless of whether they relate to the Company’s business), please notify the compliance officer of the same immediately.

## VI.2 Rules on Engagement of Intermediaries

When the Company engages some intermediaries who deal with communications with the government agencies or State-owned enterprises (the “Special Intermediaries”) for business, a special attention should be paid to the risk of the said misconduct. Therefore, the specialized procedures should be applied in selecting, engaging and monitoring Special Intermediaries.

### VI.2.1 Definition of “Special Intermediaries”

“Special Intermediaries” refer to the third parties that have potential communications with Relevant Government Officials on behalf of the Company. Special Intermediaries include all third parties engaged by the Company:

- Assisting the Company in securing or maintaining business from any government agencies or any enterprises directly or indirectly owned or controlled by the State, and other potential clients;
- Assisting the Company in securing the permits, licenses or other documents and certificates required for carrying on business; or
- Representing the Company in any transactions with any Relevant Government Officials or government agencies (including the business organizations owned or controlled by the State).

Examples of different third parties subject to these policies are as follows:

- Joint venture partners;
- Distributors and resellers (*regardless of whether they are described as independent distributors or sales agents*);
- Sales and marketing consultants;

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- Conference agents;
- Tax agents;
- Import and export Customs clearance agents (or other agents responsible for clearance procedures).

As it may be quite difficult to determine whether a specialized intermediary is a Special Intermediary, legal advice may be necessary. If you are not sure whether any intermediary having business relations with you is a Special Intermediary, please consult the compliance officer.

#### **VI.2.2 Contracts with Special Intermediaries**

Each written agreement executed with the Special Intermediary shall include the anti-bribery provisions approved by the compliance officer. Please refer to Exhibit B for a sample of compliance provisions. The originals of such signed agreements shall be kept in the appropriate premise, and one copy thereof shall be forwarded to the compliance officer.

#### **VI.2.3 Due Diligence on Special Intermediaries**

Before engaging a Special Intermediary, you must first carry out reasonable due diligence on the background, reputation, and business ability of the Special Intermediary. No Special Intermediary may be engaged without the prior approval of the compliance officer.

For the following purposes, due diligence on a Special Intermediary must be carried out before he or she is engaged:

- Assessing the risk of misconduct by the Special Intermediary;
- Determining whether to engage the Special Intermediary; and
- Determining the appropriate provisions of the contract to be executed with and the measures for monitoring the Special Intermediary.

The appropriate scope and depth of “reasonable” due diligence will depend on the circumstances. The appropriate scope of due diligence should, in principle, be consistent with the risk of offering inappropriate payments or gifts by the Special Intermediary in the process of rendering service to the Company, to influence the Relevant Government Officials. In the course of conducting due diligence and maintaining relevant materials, you should consult the compliance officer for guidance.

### **VII. Acquisition and Merger**

If the Company intends to acquire or merge with any business entity, the scope of due diligence should include an appropriate review of the acquisition target’s compliance with anti-bribery regulations.

### **VIII. Accuracy of Account Books and Records and Public Reports**

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Employees must honestly and accurately report all business transactions and expenses (regardless of amount), in particular, the transactions and expenses concerning any government or State-owned enterprises. In respect of any transaction involving any governmental official, you must obtain the approval of the head of your department and the Company's compliance officer before making (or authorizing to make) any payment to such governmental official. You must be responsible for the correctness of the records and reports which you provide. Correctness of the information so provided is very important for the Company to properly perform its legal and regulatory obligations.

All account books, records and accounts of the Company shall operate pursuant to all applicable regulations and standards, and shall properly reflect the correct nature of the transactions recorded. The Company's financial statements shall be in conformity with generally accepted accounting principles and the Company's accounting policies. Regardless of the purpose, the Company is not allowed to establish any undisclosed or unrecorded accounts or funds. In any event, the account books or records of the Company shall not contain any false or misleading entries. Without proper documentation, you shall not use any funds or other property of the Company. In addition, you have to record the purpose of the use of such funds or property, and prepare all approval-related documents required for the transaction.

The Company only reimburses the expenses supported by relevant invoices or receipts issued by third parties. Except for petty cash expenditure required in the ordinary course of business, cash transactions involving the Company's business should be avoided.

If your record is untrue or misleading, or you fail to disclose information, you will immediately be subject to penalties.

## **IX. Regular Audits**

The Company will take self-monitoring measures, including without limitation the following:

- Conduct internal audits regularly to ensure the accuracy and completeness of its account books and records;
- Monitor the terms, conditions and amounts of commission paid to the agents and sales representatives;
- Ensure that any commission offered by the Company is at a reasonable level in line with the nature and scope of services rendered, if compared with other commission for similar services rendered in the country;
- Require the agents to provide accurate records of all expenses to be reimbursed and all services rendered, including the provision of receipts or invoices;
- Investigate the cases concerning a large amount of remittance or payments to agents;
- Conduct regular audits of payroll;
- Ensure that the agents, distributors, sales representatives and other intermediaries operate in compliance with written contracts, and have not made any payments to government officials; and

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- Monitor the performance of the contracts executed with the agents, distributors, sales representatives and other intermediaries, to ensure that the original contracts have not been altered in any form that may lead to violation of laws.

In addition, the Company will also conduct independent audits on a regular basis to ensure that its account books and records are in conformity with the Anti-bribery Regulations and other relevant rules and regulations. The Employees should cooperate fully with the independent auditors, and ensure that the independent auditors can check their records at any time.

**X. Personal Activities**

In the process of interactions with the business partners, suppliers or clients of the Company, or the employees or representatives of the regulatory agencies, the Employees must exercise good judgment. Even if an Employee believes the interactions concerning personal relationships or personal affairs are not directly connected with the activities of the Company, the other party or the third party may believe that such interactions may relate to the Company’s activities. The Employees should avoid the occurrence of any case that may reasonably be interpreted as causing any conflict of interest between any individual and the Company. No Employee may use his position in the Company or related powers to benefit himself or his relatives or friends. In the event of any potential or actual conflict of interest between any Employee and the Company, such Employee must report such conflict of interest to the Company’s compliance officer by submitting a “Conflict of Interest Report” substantially in the form attached hereto as Exhibit D. The following are typical circumstances where a conflict of interest may exist:

An Employee evaluating potential business partners for the Company is closely related to or has any interest in any such potential partners;

An Employee responsible for making hiring or promotion decisions is the relative or close friend of a candidate for such employment or promotion;

A director of the Company has any interest in any bidder that is being evaluated by the Company; and

An Employee is employed by or has any interest in any subsidiary of the Company that is under his supervision in his capacity as an Employee of the Company.

If you have any question about the appropriateness of any interaction in business communications, please consult the compliance officer.

**XI. Reporting Procedures**

If you become aware of anyone working for or on behalf of the Company had, has or will have any misconduct, and you have reason to believe that such misconduct has violated these policies, you must, through appropriate channels, immediately report such misconduct in a comprehensive and objective manner.

The Company has established several reporting channels, and you may choose the most convenient channel.

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To report violations, you may contact the following persons with the email addresses and telephone numbers set forth below:

- Your manager or supervisor;
- The Company’s compliance officer Mr. Markus Ganterer
- Compliance hotline n/a; or
- Compliance e-mail address: [compliance@constantenergy.net](mailto:compliance@constantenergy.net)

You are encouraged, but not required, to raise the issue with your manager or supervisor. The Company realizes that there may be times when you are not comfortable reporting the matter to your manager or supervisor, for example, if your question or concern involves something your manager or supervisor is doing, or if you report a concern to your manager or supervisor and you do not believe that he or she is taking appropriate action in responding to your concern, then you are required to report your concern to the Company’s compliance officer.

Failure to perform such reporting obligation will, itself, constitute a violation to these anti-bribery policies.

If you suspect the occurrence of any violation of the anti-bribery policies, you may report it on condition of anonymity. It is the Company’s policies that, if any Employee reports in good faith any case that he or she believes will be subject to the anti-bribery policies, the Company will protect the Employee and will prevent him or her from being subject to revenge or any other adverse consequences resulting from such reporting.

The Company will investigate all reports of suspected wrongdoing. Managers/Supervisors receiving report of any employee violation must notify the Company’s compliance officer. In its investigations, the Company will make every effort to respect the rights of all parties concerned. However, the Company may reveal identities in order to enforce policy or legal requirements or if required by applicable law or judicial process.

## **XII. Disciplinary Actions on Violations of the Company’s Policies**

The Employees failing to comply with anti-bribery policies of the Company will be subject to disciplinary actions. The severity of the disciplinary action will depend on the severity of the violations of relevant policies. Disciplinary actions can be either a warning and/or receiving more training on compliance with anti-bribery policies or termination of employment.

Please keep in mind that the Company may impose internal disciplinary action in addition to any criminal and/or civil penalty imposed by law enforcement agencies. Any individual Employee violating relevant anti-bribery rules may be subject to severe criminal and civil penalties. In many countries, criminal penalties may include long-term imprisonment.

## **XIII. Modification and Supplementation**

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The Company may, from time to time, modify or supplement its anti-bribery policies, so that they are consistent with the recommended compliant operation and the expectations of law-enforcement agencies. The compliance officer is responsible for updating of the anti-bribery policies in line with needs. Please pay attention to any modifications to this Manual or to relevant guidelines applicable to specific countries or regions.

#### **XIV. Warnings**

Compliance with anti-bribery policies is the responsibility of everyone in the Company. You should exercise good judgment to predict, detect, avoid and correct violations of anti-bribery policies. Issues about anti-bribery laws are not straightforward, and if you make inappropriate decisions, it may bring about disastrous consequences to the Company and to yourself. Judgment on compliance with the anti-bribery policies may be quite complicated, so everyone should use extra caution. Therefore, you should not assume such risks alone. The Company will provide you with the resources and support you need, so that you can still succeed in the market provided that you adhere to our commitment of operating in a moral and legal manner.

#### **XV. Compliance Certification**

After you have read this Manual and understood its contents, please sign the Annual Certification of Compliance with Anti-bribery Policies (Exhibit C) attached hereto. The compliance officer will set the time for submission of the Annual Certification.

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**EXHIBITS - ANTI-BRIBERY POLICIES FORMS**

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**EXHIBIT A: FORM OF PRIOR APPROVAL OF GIFT AND ENTERTAINMENT EXPENSES**

*This Form shall be completed to secure prior approval for gifts and entertainment reaching or exceeding the value thresholds.*

Particulars of the recipient(s):

NAME OF RECIPIENT	TITLE/EMPLOYER

\*If necessary, please attach extra sheets for more content

Reasons for and purposes of gift, travel, entertainment or activity:

Detailed arrangements and content of gift, travel, entertainment or activity:

Total amount in the local currency:

The Company's employee(s) or consultant(s) accompanying the recipient(s):

NAME OF THE COMPANY'S EMPLOYEE/CONSULTANT	EMPLOYER AND TITLE

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Please specify whether it is the recipient(s) that ask(s) for the expense, or whether it's a must to defray the expense

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Please specify the business purpose of the expense

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Does/do the recipient/recipients has/have the discretionary power, decision-making power or is/are capable of imposing influence on the pending transaction, contract, license approval or other matter affecting the business of the Company?

Yes  No

Please specify:

---

Please specify the nature of the gift, travel, entertainment or training expense to be paid

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Please specify whether the gift or expenditure is for the benefit of the recipient's family members

Yes  No

Please specify:

---

Please specify the particulars of expenditure for the gift, travel, entertainment or training

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Please specify whether the expense will be paid to a third-party merchant (such as a hotel or an airline company) or will be reimbursed upon receipt by the organization where the recipient is working. *Note: it's not allowed to pay the recipient in cash or in the form of daily allowance or overhead subsidy.*

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In the case of payment for travel-related expenses, please specify the reason that the Company's business intention cannot be achieved in the place where the recipient is located

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Please specify whether the proposed travel time is reasonable?

Will the Company pay for the expenses related to travel to any non-business place?

Will the third-party merchant (namely the airline company, hotel, restaurant, etc.) secure the payment from us if no payment is directly made to and will not be reimbursed by the organization?
<input type="checkbox"/> Yes <input type="checkbox"/> No
Please specify:

Applicant: (submitted to the supervisor for approval)		
X		
Signature of applicant	Name of applicant (printed name)	Date

Approval of supervisor: (if approved, forwarded to the compliance officer)		
X		
Signature of supervisor	Name of supervisor (printed name)	Date

Approval of compliance officer		
X		

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Signature of compliance officer	Name of compliance officer (printed name)	Date
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**EXHIBIT B: PROVISIONS OF SPECIAL INTERMEDIARY CONTRACT**

All contracts entered into with the Special Intermediaries shall contain specific representations and warranties related to anti-bribery compliance. The sample provisions set forth below may be adjusted depending on the relevant circumstances.

**[Name of the intermediary’s company] (the “Intermediary”) has entered into the agreement (the “Agreement”) dated [date] with [name of the company] (collectively with its subsidiaries, the “Company”), and the Agreement has provided for the terms of services.**

**The Intermediary represents and warrants:**

- a. The Intermediary has examined and understands the Company’s anti-bribery policies (the “Policies”), and has learnt that the Policies require full compliance with the anti-bribery regulations defined therein. The Intermediary has fully understood the Policies, and will strictly abide by the Policies and any applicable anti-bribery regulations prohibiting bribery and corruption.
- b. The Intermediary will refrain from conducting any action which would make the Company violate any laws [of the country where the Intermediary resides].
- c. The information in the documents provided by the Intermediary and used by the Company in the process of engaging the Intermediary is complete and true.
- d. During the term of this Agreement, none of the Intermediary’s owners, partners, officers or employees was, is or will be (i) an official or employee of a government agency or political party, (ii) holding a political office or title, or (iii) working for an international public organization. If any owner, partner, officer or employee of the Intermediary will or intend to become a candidate for a political office, the Intermediary will inform the Company in writing of such intention, specifying the political office, the date of election and whether the person will remain employed by the Intermediary once elected.
- e. Neither the Intermediary nor any of its owners, partners, officers or employees will pay, provide, grant, or promise or authorize to pay, provide or grant, directly or indirectly, money or anything of value, to any employees or officials of the government or government agencies (unless specially required by the local laws), or any candidates of any party or political office, or any employees or officials of any international public organization, or any employees of any enterprise or company owned or controlled by the government, or pay, provide, grant, or promise or authorize to pay, provide or grant money or anything of value to any other person who, to the knowledge of or believed by the Intermediary, will

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deliver such money or thing of value to any of the persons mentioned above, to influence any actions or decisions of such persons or any government agency, for the purpose of obtaining or retaining business for or with, or directing business to, the Company, or otherwise securing any improper advantage for the Company. The Intermediary will not take any actions which may render the Company in violation of its anti-bribery policies or the “anti-bribery regulations” as defined in such policies.

- f. Any and all commission or other amounts paid by the Company to the Intermediary under the Agreement shall be consideration for the services actually rendered, and the amounts paid to the Intermediary under the Agreement and any other funds of the Intermediary shall not be paid, directly or indirectly, to any officials, agents or employees of any government (central or regional) or any of its subordinates, ministries, agencies or departments or any people associated with the same in any manner, or any officers, agents or employees of a political party, or any candidates for a political office, or any clients or potential clients of the Company or their directors, officers, employees or shareholders.

**The Company shall, in the form of a check or wire transfer, pay all amounts payable to the Intermediary, or transfer into the account opened in the name of the Intermediary with a reputable financial institution [in the country where the Intermediary resides].**

**The Intermediary represents and warrants that neither the Intermediary nor any of its principals, directors or managers has ever been found or acknowledged to have committed any criminal offence, or involved in fraud, corruption or civil offenses contrary to ethics; and that, to the knowledge of the Intermediary, it is not subject to any investigation by any government for the time being with respect to any of the aforesaid offenses; the Intermediary is not listed or proposed by any government agencies for the time being to be a person who is prohibited, suspended or unqualified to participate in government projects.**

**The Intermediary agrees that, at any time during the term of the Agreement, if the Intermediary fails to comply with or is in breach of any of the foregoing representations or warranties, it will notify the Company of the same in writing as soon as possible. If the Intermediary is in breach of its representations and warranties, it shall forfeit the entitlement to any future payments under the Agreement. If the Intermediary is in breach of any anti-bribery-related representations or warranties in the Agreement, it shall also refund any payments received under the Agreement, and the Agreement shall be null and void.**

The Intermediary agrees that when the Company has reason to believe that the Intermediary has breached the Agreement, the Company may audit the Intermediary to determine whether the Intermediary breached the Agreement or not. The Intermediary shall fully cooperate with the Company in the course of such audit carried out by or on behalf of the Company.

A Special Intermediary involved in sensitive business or with high remuneration may be required to provide the Annual Compliance Certification.

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[The Intermediary shall complete and submit to the Company the Anti-bribery Policies Compliance Certification in the form attached hereto on an annual basis. The form is as follows:]

“I hereby certify that I have carefully read the Company’s anti-bribery policies and become familiar with its provisions. I further certify that, to my knowledge and belief upon reasonable investigation, I do not know the existence of any payment made or proposed by myself or by any person on my behalf in \_\_\_\_\_ [insert the year] which may make the Company in violation of the anti-bribery policies or the anti-bribery regulations as defined in the policies.”

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**EXHIBIT C: ANNUAL CERTIFICATION OF COMPLIANCE WITH ANTI-BRIBERY POLICIES**

**I hereby certify that I have carefully read the Company’s anti-bribery policies and become familiar with its provisions.**

**I further certify that, to my knowledge and belief following reasonable investigation, I am not aware of the existence of any payment made or proposed by myself or by any person on my behalf in \_\_\_\_\_ [insert the year] which may render the Company in violation of the anti-bribery policies or the anti-bribery regulations as defined in the policies.”**

X		
Signatory	Country, Location	Date
Title and Department (printed or capitalized)		

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**EXHIBIT D: CONFLICT OF INTEREST REPORT**

Conflict of Interest Report

Date: \_\_\_\_\_

To: Compliance Officer

From: [*Name of Reporting Employee*]

I hereby report a conflict of interest that exists (or may exist) between me and the Company in respect of my duties as [*Title*] of the Company:

Names \_\_\_\_\_ of \_\_\_\_\_ the \_\_\_\_\_ individual(s)/entities \_\_\_\_\_ involved:

Relationship between me and the forgoing individual(s)/entities (e.g., relative/shareholder): \_\_\_\_\_

Relationship between the Company and the forgoing individual(s)/entities (e.g., potential supplier): \_\_\_\_\_

The matter in respect of which there is (or may be) a conflict of interest between me and the Company (e.g., my evaluation of such entity as a potential supplier of the Company):

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\_\_\_\_\_  
Name: [*Name of Reporting Employee*]  
Title: