

ANTI BRIBERY AND CORRUPTION POLICY

(„ABC Policy“)

1. ABC POLICY STATEMENT

GTC relies on good practices. GTC is committed to conducting all its business activities lawfully and with honesty and integrity. GTC takes a zero-tolerance approach to bribery and corruption and, consistent with its commitment, GTC introduced this ABC Policy as part of its Code of Conduct. This ABC Policy allows GTC Representatives in performing business in a legal, ethical way and in integrity with the applicable laws.

2. ABOUT THIS POLICY

GTC intends to strengthen the anti-corruption approach to business by distinguishing the role of prevention actions from any liability that might result from prevention having failed. The adoption of appropriate prevention measures should lead to compliance becoming not just a "box-ticking" exercise, but a tool through which GTC is encouraged to proactively improve its standards and procedures to prevent corruption.

3. SCOPE & RESPONSIBILITIES

- 3.1. This ABC Policy applies to all GTC Representatives, Agents and Business Partners of GTC.
- 3.2. The Management Board has overall responsibility for ensuring that this ABC Policy complies with GTC's legal and ethical obligations, and that everyone under GTC's control complies with it.
- 3.3. The Group Head of Compliance has been given responsibility for advising GTC Representatives on anti-corruption issues. The Local Compliance Officers have been given the responsibility to approve the engagement of Agents in line with internal procedures thereon, with the professional support of the respective department's responsible and based on the information provided to the Local Compliance Officer.
- 3.4. Local Compliance Officers are responsible for carrying out corruption risk assessments, including the assessment of Agents, and other Business Partners under constant supervision of the Group Head of Compliance. Local Compliance Officers shall seek guidance from Group Head of Compliance while performing their duties under this ABC Policy, whenever such guidance is needed.

- 3.5. The Local Compliance Officers and the Group Head of Compliance have primary and day-to-day responsibility for implementing this ABC Policy and for monitoring its use and effectiveness and dealing with any queries regarding its interpretation. Members of GTC management at all levels are responsible for ensuring that the individuals reporting to them are made aware of and understand this ABC Policy and are given adequate and regular training.
- 3.6. Any questions or queries in respect of this ABC Policy, or any doubt as to the appropriate procedures set out under this ABC Policy shall be addressed to the Group Head of Compliance directly.

4. WHAT DO BRIBERY & CORRUPTION MEAN?

- 4.1. A bribe or corruption, should be understood as defined in the Code of Conduct, unless otherwise defined in this ABC Policy.
- 4.2. Following the definition of the Council of Europe, the corruption is requesting, offering, giving or accepting a bribe or any other undue benefit or prospect thereof, which distorts the proper performance of any duty or a bribery and any other behavior in relations to persons entrusted with responsibilities in the public and private sector, which violates their duties that follow from their status as a public official, private employee, independent agent or other relationship of that kind and is aimed at obtaining undue benefits of any kind for themselves or for others.
- 4.3. A bribe involves the offering, providing, authorizing, requesting or receiving of a financial or other advantage or anything of value, where the purpose of the payment is to secure the improper performance /misuse of a person's position and especially gaining a kind of a benefit.
- 4.4. A bribe can include money, or any offer, promise or gift of something of value or advantage. It might include incentive programs, signing bonuses or overpaying suppliers. It might also include intangible benefits such as the provision of information or advice or assistance in arranging a business transaction. Such examples might be:
 - 1) Gifts;
 - 2) Hospitality, such as meals or entertainment;
 - 3) Provision or reimbursement of travel;
 - 4) Incentive schemes;
 - 5) Political or charity donations;
 - 6) Publicity;

- 7) Providing useful and typically non-public information;
 - 8) Providing advice and assistance;
 - 9) Favoring relatives or business partners in employment with GTC;
 - 10) A rebate or “kickback” in relation to services provided to or by GTC.
- 4.5. A financial or other advantage need not necessarily be of large value at all, although this will be a relevant factor, particularly in relation to gifts and entertainment. A bribe may also involve small payments made on a frequent basis and connected with obtaining some business benefit.
- 4.6. The offering, providing, authorizing, requesting or receiving of any financial or other advantage (as above) can constitute a “bribe” within the meaning of this ABC Policy if:
- a) it is intended as an inducement or reward for the improper performance of the recipient’s duties; this applies in all business contexts, whether or not the person involved is a Public Official or otherwise connected with the government. It does not matter whether the advantage or benefit is offered, provided, requested or received by a person other than the person who is to perform the relevant function;
 - b) it is otherwise improper for the recipient to request or receive the relevant financial or other advantage (regardless of whether they are a Public Official or otherwise connected with government); or
 - c) it is offered or provided to a Public Official or to a Third Party at a Public Official’s request or with their consent or acquiescence with the intention of influencing the Public Official in their official capacity, inducing them to violate any lawful duty or to influence any government authority, in each case for the purpose of obtaining a business or any other advantage in the conduct of business or securing any other improper advantage, unless the offer or provision of any such advantage or benefit is expressly permitted or required by the written laws applicable to such Public Official.
- 4.7. If a GTC Representative arranges for GTC to make an extraordinary payment to a Public Official to speed up an administrative process, the offence of bribing a Public Official is committed as soon as the offer is made, irrespective of the conditions under which it was made, particularly whether it was requested, induced, accepted or authorized. This is because the offer is made to gain a business advantage for GTC. GTC and other officers at GTC may also be found guilty for committing an offence.

- 4.8. It is important to note that bribery is not avoided merely because a financial or other advantage is provided after a service is provided. Bribery can take place when a GTC Representative receives or gives a reward of some kind after the event. Bribery can also be committed even if GTC Representatives do not receive a promised financial or other advantage, but if they acted with a view to obtaining that advantage.
- 4.9. Furthermore, the fact that a GTC Representative gave or received a bribe unwittingly is not a defense. However, GTC's training program for GTC Representatives is designed to ensure that GTC Representatives are trained to recognize situations where they may be involved in or viewed as giving or receiving a bribe, so that they can take appropriate action.
- 4.10. GTC Representatives should be aware of the red flags listed in **Schedule no. 1** to this ABC Policy ("**Bribery Red Flags**") which may indicate that bribery is taking place or provide grounds to raise suspicion. The list is not intended to be exhaustive and is for illustrative purposes only.

5. FIGHTING AGAINST BRIBERY AND CORRUPTION – GENERAL PROHIBITIONS

- 5.1. All GTC Representatives are forbidden from making or receiving bribes or kickbacks of any type and must comply with all aspects of this ABC Policy, including the general and specific prohibitions and guidelines set out here as well as all applicable anticorruption laws.
- 5.2. GTC Representatives are not permitted to give or offer anything of value—including cash, gifts to Family Members, forgiveness of a debt, loans, personal favors, business opportunities, and medical care — to anyone improperly to gain or retain business or to obtain or retain a business advantage.
- 5.3. GTC Representatives must immediately disclose any actual or potential conflict of interest to the Local Compliance Officer and he / she notifies the Group Head of Compliance in accordance with this ABC Policy without undue delay. GTC Representatives may not engage in any arrangement or transaction of any type, unless such arrangement or transaction is approved in accordance with this ABC Policy by local Compliance Unit.

6. FIGHTING AGAINST BRIBERY AND CORRUPTION – SPECIFIC PROHIBITIONS

6.1. PAYMENT TO PUBLIC OFFICIALS

- 6.1.1. GTC Representatives may not directly or indirectly through a Third Party give, offer, promise or facilitate a payment or any financial or other advantage to a Public Official or to a Family Member of a Public Official knowing or intending that they will receive in exchange any benefit from the Public Official.

- 6.1.2. Public Official will not use his or her influence or office to assist GTC in obtaining or retaining business, directing business to another person or entity or obtaining any other business advantage, unless the offer or provision of any such advantage or benefit is expressly permitted or required by the written laws applicable to such Public Official.
- 6.1.3. GTC Representatives may never make, offer, or facilitate a payment to anyone to gain influence or gain or retain business or an improper business advantage. Likewise, GTC Representatives must never accept any such payment. Payments that are improper if made directly by or to an employee may not be made indirectly (for example, through a relative). Even if GTC Representatives are not sure that a part of a payment to a third party will be passed on as a bribe, GTC Representatives must not make or facilitate that payment if they believe that bribery will occur.
- 6.1.4. GTC Representatives should take extra care when interacting with Public Officials and their Family Members to avoid even the appearance of impropriety. In case of any doubt, the relevant Compliance Unit may be asked for the interpretation.
- 6.1.5. It does not matter whether the advantage or benefit is offered, provided, requested or received by a person other than the person who performs the relevant function.
- 6.1.6. Under very unusual circumstances GTC Representatives may find themselves in a situation where they reasonably believe they must make a payment in order to protect the health and safety of GTC's property or personnel or their own family. In such circumstances GTC Representatives must contact the Compliance Unit for approval before making the payment. If a Public Official or Business Partner seeks a potentially improper payment in any other circumstances, GTC Representatives must contact the Group Head of Compliance immediately and report it. In all cases, any such payment must be recorded on GTC's books and other documentation obtained and preserved where possible.

6.2. RECEIVING IMPROPER PAYMENTS

In connection with GTC's business, GTC Representatives shall not directly or indirectly, through a Third Party-request, agree to receive or accept a financial or other advantage intending to induce or reward a breach of trust, impartiality or good faith, except for bona fide payments, to which GTC Representatives or GTC are entitled, such as fees or wages. Any such event constituting attempt to such action must be reported to the Compliance Unit.

6.3. EMPLOYMENT & INTERNSHIPS

All hiring decisions are based on merit, no GTC Representative may offer a job or internship to a candidate with close personal or professional ties to a Public Official or Business Partner without the prior approval of the Group Head of Compliance and decent justification provided in writing.

7. **HOW DO YOU COMPLY?**

7.1. EXPECTATIONS TOWARDS GTC REPRESENTATIVES

7.1.1. GTC Representatives must properly ensure that they have read, understood and comply with this ABC Policy.

7.1.2. The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for GTC or under GTC's control. All GTC Representatives are required to avoid any activity that might lead to or suggest a breach of this ABC Policy.

7.1.3. Any transaction, no matter how seemingly insignificant, that might give rise to a violation of this ABC Policy and/or any applicable anticorruption laws must be reported immediately, in accordance with the procedure as detailed in the Whistleblowing Policy. This includes situations in which a client or potential client offers something to gain a business advantage with GTC, or indicates to GTC Representatives that a gift or payment is required to secure their business. GTC Representatives should also refer to the Bribery Red Flags which may indicate the occurrence of bribery or corruption.

7.1.4. Any situation or any other circumstances, no matter how seemingly insignificant, which might give rise to a conflict of interests, must be reported immediately, in accordance with the procedure as detailed in the Whistleblowing Policy.

7.1.5. Any GTC Representative who breaches this ABC Policy will face disciplinary action which could result in dismissal for gross misconduct. GTC reserves the right to terminate the contractual relationship with GTC Representatives if they breach this ABC Policy on the basis of serious or willful misconduct or breach of employee's duties. The specific provisions of the respective labor codes or criminal codes shall apply.

7.1.6. GTC strives to encourage openness and will support anyone who raises genuine concerns in good faith under this ABC Policy, even if they turn out to be mistaken. GTC cares of GTC Representatives who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoing so that they do not have to worry about possible repercussions.

7.1.7. GTC is committed to ensuring that no one suffers any detrimental treatment as a result of their refusal to take part in bribery or corruption, or their good faith reporting of their suspicion that an actual or potential act of bribery or other corrupt offence has taken place or may take place in the future. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavorable treatment connected with raising a concern. If GTC Representatives believe that they have suffered any such treatment, they shall inform the Group Head of Compliance immediately. Such notification shall be recorded in the files and the counter action remedying the suffered treatment shall be performed.

7.1.8. It is not acceptable for GTC Representatives directly or indirectly through a Third Party or by a Third Party associated with GTC to:

- a) give, promise to give, or offer a payment, gift or hospitality with the expectation or hope of gaining a business advantage, or to reward a business advantage already given;
- b) give, promise to give, or offer a payment, gift or hospitality to a Public Official, Agent or representative to “facilitate” or expedite a routine procedure;
- c) accept payment from a Third Party that GTC Representatives know or suspect is offered with the expectation that it will result in a business advantage for them;
- d) accept a gift or hospitality from a Third Party if GTC Representatives know or suspect that it is offered or provided with the expectation that a business advantage will be provided by GTC in return;
- e) threaten or retaliate against another GTC Representative who has refused to commit a bribery offence or who has raised concerns under this ABC Policy; or
- f) engage in any activity that might lead to a breach of this ABC Policy.

7.2. EXPECTATIONS TOWARDS AGENTS AND BUSINESS PARTNERS

7.2.1. GTC’s commitment to comply with Anti-Corruption Laws extends to the activities of its Agents and Business Partners, which may be acting in a direct or indirect manner and as intermediaries or otherwise. GTC Representatives should be careful to avoid any situation involving a Third Party that might lead to a violation of any applicable Anti-Corruption Laws.

7.2.2. GTC Representatives working with Associated Persons must be alerted to signs of possible corruption involving such Associated Persons (see also the Bribery Red Flags). GTC Representatives must report immediately any suspicion of corruption, in accordance with the procedure as prescribed in the Whistleblowing Policy.

7.2.3. The prohibition against offering, providing, authorizing, requesting or receiving bribes includes bribes which are given or received by any Associated Person acting on GTC's behalf. Since companies may be prosecuted for the actions of such Associated Persons, it is not possible to avoid liability by permitting an Associated Person to pay or receive a bribe.

7.2.4. GTC will only appoint Associated Persons and engage with Business Partners who demonstrate business integrity at all times and who practice ethical conduct which meets the standards expected by GTC and all applicable laws and regulations (including Applicable Anti-Corruption Laws).

7.2.5. The appointment of Associated Persons (in particular intermediaries) or Business Partners is subject to the approval of the Local Compliance Officer in accordance with the due diligence procedure outlined below. Special attention will be given to the appointment of Agents who are expected to interact with or make introductions to Public Officials, assist in developing business with governmental entities or in obtaining nonroutine government approvals or action.

7.2.6. Prior to entering into any contract or business relationship with any Business Partner or Associated Person, the GTC Representative responsible for the appointment must first notify Local Compliance Officer in writing (email is sufficient). If Local Compliance Officer deems it necessary among others based on (i) the contracting party, (ii) the nature or value of the contract however not reaching the below threshold, (iii) the subject of the contract, (iv) special request for a rapid contract conclusion process, (v) any special circumstances considered as suspicious, the appointing GTC Representative may be requested to complete and submit an internal due diligence checklist in the form attached in **Schedule no. 2 ("Due Diligence Checklist")**. The Due Diligence Checklist shall be completed and submitted, regardless the judgement of the Local Compliance Officer, in case:

- a) of Material Agreements; or
- b) if a contract involves the delegation by a company of all or a portion of its obligations under its governing documents, in particular (but without limitation) any obligations in respect of ensuring such delegates' compliance with Applicable Anti-corruption Laws; or
- c) if the Compliance Unit (Local Compliance Officer advised by the Group Head of Compliance) deems it necessary.

7.2.7. The Local Compliance Officer with the guidance of the Group Head of Compliance, will then consider the proposal and carry out further due diligence as they consider necessary before confirming their approval of the appointment. Further due diligence regarding a potential Business Partner or Associated Person will be carried out by or at the request of the Local

Compliance Officer, who may retain third party investigators or otherwise use intelligence services available to GTC to assist with the due diligence (such as Risk Analysis Group, World Check, private investigators etc.). GTC will also obtain from the prospective Business Partners / Associated Persons certain assurances of compliance with applicable Anti-Corruption Laws in form of a questionnaire. See **Schedule no. 3** of this ABC Policy for the external **DD questionnaire**.

7.2.8. The extent of any further due diligence required and the ultimate decision as to whether to approve an appointment will be informed by the existence of any of the following “red flags”:

- a) location risks, i.e., where the intermediary has no physical presence in the relevant country or where business is to be transacted in a country with a poor corruption record;
- b) transactional risks, i.e., transactions or proposed appointments which do not make economic sense or which are opaque and difficult to understand;
- c) financial risks, i.e., where the intermediary requires the payment of cash or offshore or unusually high payments;
- d) general risks, i.e., suspiciously close ties to Public Officials, previous allegations of corruption or unethical behavior or a lack of proportionality between the proposed work and fees; and
- e) reputation risks, i.e., where dealing with such Business Partner / Associated Persons would act to detriment of the GTC.

However, this list is not exhaustive and GTC and GTC Representatives should apply common sense in determining whether there may be other reasons for GTC not to use a particular Associated Person or service providers (such as an agent or joint venture partner) to provide the relevant services.

7.2.9. The engagement in any joint venture or other business combination with any Business Partner is also subject to approval by the Group Head of Compliance. The extent of any further due diligence required and the ultimate decision as to whether to approve an appointment will be informed by the existence of any of the “red flags” as listed under section 7.2.8. above.

7.2.10. The Local Compliance Officer’s decision and all appointments of Associated Persons will be subject to the overriding principle that no Associated Person should be engaged by GTC if:

- a) it is known or suspected that the Associated Person may engage in bribery or if such person has a reputation (whether apparently justified or otherwise) for behavior which may be prohibited by this ABC Policy;
 - b) there is reason to believe that the Associated Person is likely to make improper payments or gifts to public officials while working for GTC;
 - c) the Associated Person requests that his/her identity be kept secret; or
 - d) the Associated Person requests (without a reasonable commercial justification) that it/he be paid offshore, or up front or in cash.
- 7.2.11. GTC Representatives are required to take steps to ensure that Associated Persons (such as contractors and consultants) who are within GTC's effective control fully comply with this ABC Policy, including the provisions of the ABC Policy that relate to expenses. In cases where GTC does not have effective control over such persons, for example, regarding joint ventures and other business partners, it should make its reasonable efforts to establish whether the Associated Person has its own reasonably equivalent anti-corruption program and procedures and if not, it should encourage the Associated Person to implement such a program. The reluctance of a potential Associated Person to acknowledge and accept the overarching principles of this ABC Policy or to apply similar procedures within its own organization will be a significant factor in deciding whether the appointment of the Agent/ Associated Person is suitable for GTC, with regard to this ABC Policy.
- 7.2.12. GTC requires all Material Agreements to be concluded with Third Parties to include certain **standard contract provisions** as stated in **Schedule no. 4**, which are designed to ensure both parties' compliance with this ABC Policy. This shall also be applicable in case of contracts which are not qualified as Material Agreements, but Local Compliance Officer qualifies the insertion of the clauses necessary on the same illustrative grounds as listed in the above clause 7.2.6. There is no "one size fits all" set of provisions for compliance with anti-bribery laws, and these provisions should be adapted to reflect the facts and circumstances pertinent to the nature of the engagement or agreement and the counterparty.
- 7.2.13. Third Party Associated Persons other than intermediaries and Business Partners are expected to act with integrity at all times and to refrain from paying or receiving bribes on behalf of or to GTC or as part of their normal business operations.

8. VIOLATIONS

- 8.1. A violation of Applicable Anti-Corruption Laws may result in individuals or GTC receiving civil and/or criminal fines and punishment. If convicted, individuals may be subject to

imprisonment for bribery and corruption offences and GTC may be barred from bidding for contracts with government and other public organizations in certain jurisdictions.

- 8.2. GTC considers a breach of this ABC Policy as a serious offence. Any violation will result in disciplinary action, up to and including dismissal in appropriate circumstances. Business relationships with nonofficers/non-employees of GTC who violate this ABC Policy may also be terminated.
- 8.3. GTC Representatives must therefore ensure that they are familiar with the content of this Policy and adhere to it at all times. If GTC Representatives have any questions as to the requirements or scope of this ABC Policy, they shall consult it with the Local Compliance Officer or the Group Head of Compliance.

9. HOW TO RAISE A CONCERN?

- 9.1. GTC Representatives are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. Any uncertainties as to whether a particular act constitutes bribery or corruption, or any other queries, should be raised with the Local Compliance Officer or the Group Head of Compliance. To find out more on how to raise a concern, please see the Whistleblowing Policy in details.
- 9.2. If GTC Representatives are offered a bribe by a Third Party or asked to offer a bribe, or if GTC Representatives suspect that this may happen in the future, or believe that they are a victim of another form of unlawful activity, it is important that they contact the Local Compliance Officer or the Group Head of Compliance immediately.

10. MONITORING AND REVIEW OF THE ABC POLICY

10.1. RESPONSIBILITY OF THE COMPLIANCE UNIT

- 10.1.1. The Group Head of Compliance will monitor the effectiveness and review the implementation of this ABC Policy, while regularly considering its suitability, adequacy and effectiveness.

Monitoring will include:

- a.) reviewing on a regular basis at least once a year the registers of the provision and receipt of gifts and entertainment as detailed in the applicable gifts and entertainment policies, to establish whether there are any patterns of receiving or giving advantages which individually or taken together may potentially suggest bribery or attempted bribery;

- b.) discussions and trainings / workshops with the Local Compliance Officers on the findings, reporting, and new law development in the area of compliance;
- c.) reviewing disclosure questionnaires provided by new employees, which must be updated on an annual basis.

Internal control systems and procedures will be subject to regular audits to provide assurance that they are effective in countering bribery and corruption.

- 10.1.2. GTC's Group Head of Compliance is directly accountable for the oversight of the anti-corruption program and this ABC Policy. He / She should have the proper authority and sufficient resources to implement and monitor all program activities; he/she will be responsible for ensuring that GTC Representatives are provided with regular briefings on developments in corruption/bribery law and practice, as deemed appropriate.
- 10.1.3. The Group Head of Compliance and the Local Compliance Officers are responsible for ensuring that appropriate systems and controls are put in place locally and that this ABC Policy is effectively implemented. The Local Compliance Officers and the Group Head of Compliance and any other senior management members, such as but not limited to the country heads of GTC operations who has become personally involved in the operation or effectiveness of this ABC Policy or in taking decisions relating to this ABC Policy, including the appointment of Agents risk personally committing an offence in some jurisdictions if they are deemed to have consented to or connived in the commission of that offence by GTC, and significant penalties may apply, including lengthy terms of imprisonment in some jurisdictions.
- 10.1.4. It is the responsibility of the Group Head of Compliance to respond swiftly and effectively to any breach of this ABC Policy that is brought to his/her attention, as well as shortcomings in this ABC Policy identified by the Local Compliance Officers. If any aspect of this global ABC Policy appears to be inadequate to ensure local compliance with relevant corruption law, it will be escalated immediately to the Management Board with a view to highlighting the need for changes to or enhancement of this ABC Policy.
- 10.1.5. The Group Head of Compliance is responsible for ensuring that the assessment of local compliance with this ABC Policy is included in internal and external audit terms of reference, as appropriate. Together with the Group Legal Counsel, Group Head of Compliance will agree the compliance monitoring program and training and reporting requirements which should be implemented locally (subject to the minimum standards set by this ABC Policy on a global basis).

10.2. RESPONSIBILITY OF GTC REPRESENTATIVES

10.2.1. All GTC Representatives are responsible for the success of this ABC Policy and should ensure they use it to disclose any suspected danger or wrongdoing.

10.2.2. Any comments from GTC Representatives on this ABC Policy and suggested ways in which it might be improved should be directed to the Group Head of Compliance.

10.2.3. This ABC Policy does not form part of any GTC Representative's contract of employment or other kind of assignment, and it may be amended at any time. It must be acknowledged to all GTC Representatives.

10.3. MANAGEMENT INFORMATION

10.3.1. Management information shall be provided in relation to anti-corruption and the adequacy of this ABC Policy.

10.3.2. A half-year reports shall be prepared by the Local Compliance Officers at the request of the Group Head of Compliance and provided to the Group Head of Compliance.

10.3.3. In addition, the Group Head of Compliance will report to the Management Board on an annual basis.

10.3.4. Internal reporting and management information will enable GTC to gather feedback on the effectiveness of this ABC Policy and its implementation and to ensure that its adequacy and effectiveness remain optimal.

10.4. MONITORING OF ASSOCIATED PERSONS AND BUSINESS PARTNERS

This ABC Policy requires that appointments and the conduct of Associated Persons and Business Partners should be reviewed on a regular basis.

10.5. REPORTING EXTERNALLY

External reporting shall be done in accordance with the local laws or at the request of investigation authority having the legitimate interest in requesting such information. Any such request must be reported to the Group Head of Compliance.

11. MAINTENANCE OF ACCURATE BOOKS AND RECORDS

- 11.1. GTC keeps financial records and has appropriate internal controls in place which will document the business reasons for making payments to Third Parties. GTC Representatives shall make and keep books, records and accounts which, in reasonable detail, accurately and fairly reflect any transactions involving expenditures on GTC's behalf and the reasons or justifications for such expenditures, and all contracts, invoices and receipts relating to the purchase of goods and services. Misleading or false entries that conceal the source or nature of expenditures or receipts are prohibited and may be subject to further legal consequences.
- 11.2. GTC Representatives must declare and keep a written record of all hospitality and gifts accepted or offered, which will be subject to managerial review. GTC Representatives must immediately report any conflicts of interest or receipt of gifts, to the Local Compliance Officer, by providing them with a completed **disclosure statement** in the form of **Schedule no. 5** to this ABC Policy. Such statements shall be sent to the Group Head of Compliance for the internal review at his / her request.
- 11.3. All accounts, invoices, memoranda and other documents and records relating to dealings with Third Parties, such as clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts may be kept "off-book" to facilitate or conceal improper payments.
- 11.4. All GTC Representatives must assist GTC, where appropriate, in maintaining a system of internal accounting controls to provide reasonable assurances that:
- a) all of the transactions of GTC and its related parties are executed in accordance with the Management Board's general or specific authorization;
 - b) all transactions are recorded as necessary and where appropriate to permit the preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements and to maintain the accountability of assets;
 - c) access to assets is permitted only in accordance with the access control and authorization; and
 - d) the recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences.

12. COMMUNICATION OF THIS ABC POLICY

- 12.1. Upon election, appointment, or at the beginning of the term of an employment or other contract, individuals newly affiliated with or engaged by GTC shall be oriented on and receive a disclosure statement (form attached as Schedule 5) to be completed and promptly returned

to the Local Compliance Officer. All such individuals shall contractually agree to observe GTC's policies, including in particular, this ABC Policy.

- 12.2. All new entries must acknowledge having read and understood the ABC Policy in from of a written statement attached as Schedule 5 as part of their on-boarding. GTC Representatives shall receive training once a year thereafter. After each training session, GTC Representatives will be required to certify their compliance with this ABC Policy by completing a new disclosure questionnaire/statement (form attached as Schedule 5).
- 12.3. GTC's zero-tolerance approach to bribery and corruption must be communicated to all suppliers, contractors and Business Partners at the outset of the business relationship with them and as appropriate thereafter.
- 12.4. Associated Persons and Agents who are appointed by GTC will be expected to review and acknowledge the terms of this ABC Policy and to enter into a written agreement with GTC that includes anti-corruption provisions (consistent with the form attached as Schedule 4) unless the Local Compliance Officer is satisfied, having undertaken appropriate due diligence, that the Associated Person has its own appropriate procedures, e.g., a major professional services firm.

13. SPECIFIC POLICY I.: GIFTS & HOSPITALITY

- 13.1. The exchange of gifts and hospitality establishes goodwill and enhances relationships with business partners and, with some restrictions, is a lawful business practice.
- 13.2. The giving or receipt of gifts is not prohibited, if they are less than EUR 100 in value (or other minimum in case of local laws) and are usual in the normal course of business or are preapproved by the Compliance Unit.
- 13.3. If someone with whom GTC does business offers a GTC Representative or its Family Member a gift, the same rules apply. In addition, the GTC Representative must never solicit gifts of any kind, and the GTC Representative should consult with the Compliance Unit before accepting a gift(s) worth more than EUR 100. All gifts worth more than EUR 100 should be reported to the Local Compliance Officer who then up to his/her recognition shall maintain a register of such gifts received (if the gift leaves any space for doubts). Any gift GTC Representatives receive as a result of their work with GTC is property of the company and must be surrendered upon request.
- 13.4. GTC appreciates the fact that the practice of giving business gifts varies between countries and regions and what may be normal and acceptable in one region may not be in another.

The test to be applied is whether in all the circumstances the gift or hospitality is reasonable and justifiable. The intention behind the gift should always be considered.

- 13.5. This ABC Policy does not prohibit normal and appropriate hospitality (given and received) to or from Third Parties.
- 13.6. GTC Representatives may host meals and receptions for GTC's clients and prospective clients and their representatives, provided that:
 - a) appropriate GTC Representatives are present for the meal and/or reception;
 - b) the meal or reception is reasonable in amount and not extravagant;
 - c) the venue is not inappropriate or disrespectful; and
 - d) the meal or reception is directly related to the promotion or explanation of GTC's services or, with respect to meals or receptions for Public Officials, to the execution or the performance of a contract with a government or an agency thereof.
- 13.7. GTC Representatives may host GTC's clients and prospective clients and their representatives at sporting and cultural events such as concerts or other live performances, provided that the invitation is made to wider group of interested parties of the same business kind and such event is in line with the GTC policies and Code of Conduct.
- 13.8. GTC Representatives shall not provide gifts, entertainment, meals, travel or accommodations for any Family Members or guests of any Public Official unless approved in advance in writing by the Local Compliance Officer.
- 13.9. GTC Representatives may be offered travel or entertainment in the course of their work for GTC. GTC Representatives may accept such an offer only if it is reasonable in amount and forms part of a business meeting or other bona fide business discussion. GTC Representatives must report all such travel or entertainment to the Local Compliance Officer — if possible, in advance.
- 13.10. In case the benefit is beyond the limit specified in 13.2, the Group Head of Compliance may justify such acceptance of a gift or benefit in line with the local laws.
- 13.11. If GTC Representatives are in any doubt as to the appropriateness of the offer of a gift, hospitality or entertainment, seek further guidance from the Compliance Unit.

14. SPECIFIC POLICY II.: FACILITATION PAYMENTS & KICKBACKS

- 14.1. A facilitation payment (or “grease payment”) is a payment made directly or indirectly to a Public Official to prompt the Public Official to perform some actions which are made to the benefit of GTC such as payments to obtain permits, licenses or visas, police protection.
- 14.2. Kickbacks are payments made in return for a business favor or advantage. GTC Representatives must avoid any activity that might lead to or suggest that a facilitation payment or kickback will be made or accepted by GTC.
- 14.3. Any request by a Public Official for a facilitation payment shall be reported to the Compliance Unit and stored in a safe way.

15. SPECIFIC POLICY III.: EXTORTION

- 15.1. GTC and GTC Representatives fully reject any direct or indirect request by any Third Party (including but not necessarily limited to a Public Official) for a bribe (including a facilitation payment and kickback) even if such rejection can bring adverse consequences.
- 15.2. If GTC Representatives find themselves in this situation, promptly report the request to the Group Head of Compliance. Under no circumstance should GTC Representatives put themselves in danger.
- 15.3. As with other violations of this ABC Policy, the offering or making of a facilitation payment and/or the failure to fulfil reporting obligations under this ABC Policy shall be a disciplinary matter subject to GTC’s disciplinary process. However, GTC shall not take disciplinary action against any GTC Representative who makes a payment under such circumstances that they genuinely believe could put them or their Family Members in danger if they refused to do so.

16. SPECIFIC POLICY IV.: DONATIONS

- 16.1. No donation may be offered or made without the prior approval of the Group Head of Compliance.
- 16.2. GTC does not, as a general rule, make direct or indirect contributions to political parties, political campaigns, political candidates, Public Officials or any of their affiliated organizations with the intention of obtaining a business or any other advantage in the conduct of business. GTC will not use charitable donations as a substitute for political payments.
- 16.3. GTC only makes charitable donations that are legally fine and made in ethical way, allowed under local laws and practices, with the expectation that no tangible benefit is received or expected by GTC and GTC Representatives.

- 16.4. GTC may only make charitable contributions or sponsorships on behalf of or in the name of GTC for bona fide charitable, educational, nonprofit, animal care or cultural purposes (i.e., a charitable or other not-for-profit organization for which no tangible benefit is received by GTC) and where the activities are aligned with GTC's business objectives, values and ethical principles and where the reputation of GTC may be enhanced.
- 16.5. Any political or charitable contributions or sponsorships that GTC makes must be allowed under local law, made to or for a bona fide political or charitable organization, and authorized under the terms of this ABC Policy.
- 16.6. GTC and GTC Representatives may sponsor customer-focused and stakeholder events and activities. The sponsorship of any event or activity for the benefit of a small or closed group of individuals, particularly if those individuals are customers or suppliers is considered carefully to ensure that no impropriety results.
- 16.7. GTC may support, sponsor and contribute to the activities of other organizations where the activities are aligned with its business objectives, values and ethical principles and where the reputation of GTC may be enhanced.
- 16.8. To avoid even the appearance of impropriety all requests for charitable contributions and sponsorship must first be sent to the Group Head of Compliance for written approval and shall be recorded in an appropriate register.

17. SPECIFIC POLICY V.: LOBBYING

Whilst GTC does not directly engage in party politics, GTC does recognize the importance of engagement in policy debate on subjects of legitimate concern that relate either to GTC's business operations, GTC Representatives, clients to the communities which GTC and its subsidiaries operate. The appointment of any Third Party-lobbyist must first be approved by the Management Board.

18. SPECIFIC POLICY VI.: CONFLICTS OF INTERESTS

18.1. WHAT ARE CONFLICTS OF INTERESTS?

- 18.1.1. Conflicts of interests should be understood as defined in the Code of Conduct, unless otherwise defined in this ABC Policy.
- 18.1.2. Conflicts of interests are those circumstances in which the personal interests of any GTC Representative may potentially or actually conflict with the interests of or may be perceived as potentially conflicting with the interests of GTC and its business, operations or reputation.

Personal interests include those of GTC Representatives and their Family Members. For the purposes of this ABC Policy, the following circumstances shall be deemed to create potential conflicts of interest:

- (i) a GTC Representative or a Family Member engage in activities that compete with or appear to compete GTC's interests;
- (ii) a GTC Representative or a Family Member uses GTC's property, information or resources for personal benefit or the benefit of others;
- (iii) a GTC Representative has outside employment that may negatively affect or affected already the job performance;
- (iv) a GTC Representative lets business decisions be influenced or appear to be influenced by personal or family interests or friendships;
- (v) a GTC Representative hires, supervises or has a direct or indirect line of reporting to a Family Member or someone with whom the GTC Representative has an intimate relation;
- (vi) a contract or transaction with an individual who has any business relationship with the GTC Representative or has an actual or potential ownership interest in, holding of indebtedness in, or compensation arrangement with, such entity, or a contract or transaction with such individual's Family Member;
- (vii) a GTC Representative who is also an employee, consultant, director, officer, or general partner in, or has an actual or potential ownership interest in, holding of indebtedness in, or compensation arrangement with any competing organization;
- (viii) the disclosure or use of confidential or inside information on or about any aspect of the business and operations of GTC by a GTC Representative or their Family Member; particularly for the GTC Representative's profit or the benefit of the GTC Representative's Family Member;
- (ix) when a GTC Representative or Family Member directly or indirectly benefits or financially profits as a result of a decision, policy or transaction made by GTC;
- (x) when a GTC Representative's Family Member obtains a non-financial benefit or advantage that he/she would not have obtained without their relationship with GTC.

18.1.3. The duty to identify and disclose potential conflicts of interest is ongoing. All GTC Representatives must immediately disclose such potential conflict or duality of interest as soon as it arises. Disclosure should be made to the Local Compliance Officer and / or the Group Head of Compliance.

18.2. CONFLICT SCREENING

- 18.2.1. The analysis of conflicts of interest shall be carried out by the Local Compliance Officer or the Group Head of Compliance on a confidential basis. The Group Head of Compliance shall maintain a confidential list of disclosed conflicts of interest.
- 18.2.2. Any possible conflict of interest on the part of any GTC Representative together with all material facts should be disclosed to the Local Compliance Officer or the Group Head of Compliance and recorded.
- 18.2.3. In cases in which GTC Representative or his/her Family Member has a conflict of interest in an arrangement or transaction, the following additional steps may be taken at the direction of the Group Head of Compliance:
- a) after the disclosure of the financial interest and all material facts, and after discussions with the interested person, he or she shall leave the meeting while the conflict of interest is discussed and determined;
 - b) an impartial person may be appointed to investigate alternatives to the proposed arrangement or transaction;
 - c) in order to approve the arrangement or transaction, the Management Board must first find, by a majority vote of the non-interested (impartial) members, that the arrangement or transaction is in the best interests, is fair and reasonable, and after reasonable investigation, the non-interested members have determined that a more advantageous transaction or arrangement cannot be obtained with reasonable efforts under the circumstances.

19. **SPECIFIC POLICY VII.: DEALING WITH COMPETITORS**

- 19.1. All contracts with Associated Persons will incorporate appropriate anti-corruption warranties and undertakings (including contractual provisions such as those stated in Schedule 4, adapted as reasonably required), obligations to keep proper books and records and specific rights of audit for GTC and rights to terminate if the Associated Person is engaging in behavior in breach of this ABC Policy.
- 19.2. All contracts, agreements and understandings of any kind with competitors restraining or intended to restrain competition are in violation of competition laws. This includes all types of written, oral or implicit agreements (gentlemen's agreements).
- 19.3. Especially serious violations ("**Hardcore Restrictions**") include the following understandings with competitors:

- a) fixing purchase or selling prices;
- b) market-sharing - i.e., agreements to artificially carve up a market by agreeing with a competitor on which territories/customers to serve and when or by parceling out different exclusive territories to each other;
- c) resale price maintenance - i.e., suppliers enforcing the retail price at which retailers sell their product;
- d) bid-rigging - i.e., competitors agreeing on the outcome of a tender process amongst themselves either by deciding in advance which company will bid or who will bid the best price; and
- e) output restrictions or quotas.

19.4. Agreements containing Hardcore Restrictions will almost invariably be illegal and are likely to result in fines. GTC's policy is to avoid or minimize the impact of any potential breach. The Group Legal Counsel should always be consulted as soon as GTC Representatives are concerned about any potential breach of competition laws.

19.5. Even if an agreement restricts competition, it may be exempt if it brings public interest benefits which outweigh the detrimental effect on competition. Depending on the details and circumstances of such cooperation, legally permitted forms of cooperation among competitors may include agreements on joint purchasing, research and development cooperation agreements, agreements on joint production or agreements on distribution. Such agreements must be carefully reviewed and assessed in each case. A review as to whether such a cooperation agreement would be permitted under competition law requires the evaluation of various data (e.g., market shares and market structure). The Group Legal Counsel must always be consulted in order to determine whether or not this is the case. If a cooperation project should not be legally permitted, this may constitute a serious violation of competition laws.

19.6. It may be appropriate for and desired by GTC to work in associations, including business associations, committees, etc. However, the close contacts frequently established with competitors in this context involve specific risks under competition law and appropriate precautions need to be observed.

19.7. Membership in a trade association can provide a useful forum for discussing matters of concern to all industry participants. However, unless care is exercised, the decisions, recommendations and other activities of such associations may be considered as restrictive of competition and therefore illegal.

- 19.8. GTC Representatives must never discuss the following topics at trade association meetings: (i) current or future rents; (ii) costs, margins, discounts, rebates, service charges; (iii) sales information especially these being the company's secret; or (iv) terms and conditions for customers which will affect price or service and are material to the manner in which competitors compete.
- 19.9. Furthermore, care should be taken to ensure that: (i) membership rules do not operate arbitrarily to exclude those who would benefit from joining; and (ii) the operation of technical or quality standards systems does not have an anti-competitive or discriminatory effect (joining associations is only allowed if the association pursue the objectives that are permissible.).
- 19.10. Given the specific risks involved in association work, the agenda will have to be carefully read in advance of each association meeting and any doubts or issues arising in this context should be clarified with the legal and compliance departments. If possible, written notes of the subjects discussed should be kept during the meeting. If a GTC Representative has any doubts as to the permissibility of any of the subjects discussed at an association meeting, he or she should request to speak at the meeting and express these doubts which should also be recorded in the official minutes of the meeting. If any doubts cannot be clarified at the meeting itself, the employee should leave the meeting and officially inform the chairperson of this.

20. SANCTION LAWS

GTC will maintain and enforce policies and procedures that are in GTC's judgment appropriate to ensure compliance of GTC, and GTC Representatives and Agents with applicable Anti-Corruption Laws and applicable Sanction Laws.

DEFINITIONS

“Agent”	means any agent, consultant, lobbyist, or other similar intermediary who has relations with Public Officials or Business Partners (as defined below) on GTC’s behalf.
“Associated Person(s)”	means an individual or company that acts on behalf of GTC, including any Agent, intermediary or introducer, but it can also include advisers, consultants, joint venture partners and contractors).
“Applicable Anticorruption Laws”	means all anticorruption laws and regulations to which Representatives and all persons mentioned in this ABC Policy or the GTC group is subject, including the 2003 United Nations Convention against Corruption (UNCAC), Council Framework Decision 2003/568/JHA of 22 July 2003 on combating corruption in the private sector (OJ L 192, 31.7.2003, pp. 54-56) and the applicable norms of the UK Bribery Act 2010 and the US Foreign Corrupt Practices Act
“Business Partner”	means any private commercial party with whom GTC has a business relationship.
“Compliance Unit”	means the Group Head of Compliance and the Local Compliance Officers as a special organizational unit within GTC group, respectively to the applicable internal compliance and integrated risk assessment processes.
“Family Member”	means a parent, spouse, spousal equivalent, person with whom one maintains a personal relationship (live-in or similar family relationship), children, grandchildren, uncles, aunts, the spouses of children, grandchildren uncles and aunts, as well as siblings and their spouses, as well as any other person whose relationship with a person could have the appearance of affecting the impartiality of that person’s decisions.
“Group Head of Compliance”	means the head of all compliance issues within the GTC group.

“Group Legal Counsel”	means the head of all legal matters within the GTC group.
“GTC” / “GTC group”	means Globe Trade Centre Spółka Akcyjna (GTC S.A.) with its registered office in Komitetu Obrony Robotnikow 45A, 02-146 Warsaw, Poland and each of its subsidiaries and subsidiary or affiliated undertakings (for the avoidance of doubt in any jurisdiction).
“GTC S.A.”	means Globe Trade Centre Spółka Akcyjna (GTC S.A.) with its registered office in Komitetu Obrony Robotnikow 45A, 02-146 Warsaw, Poland
“GTC Representatives”	means all persons in all territories working at all levels of the GTC group, including management board members, directors, employees (whether permanent or temporary), contractors, consultants, trainees, interns or any other person associated with GTC.
“Local Compliance Officers”	means the local legal counsel in each jurisdiction of GTC operation, respectively to the applicable internal compliance and integrated risk assessment processes.
“Management Board”	means the Management Board of GTC S.A.
“Material Agreement”:	means (i) any transaction related to disposal, acquisition or finance of real estate assets; (ii) any transaction, contract or guarantee where the value of such transaction, contract or guarantee exceeds EUR 1 million (one-off or computed in aggregate if definite term contract or computed for one year term if indefinite term contract); or (iii) a lease agreement concluded with tenants where the area leased is greater than 3,000 sqm.
“Public Official”	means (a) a person holding a legislative, executive, administrative or judicial office of a State Party, whether appointed or elected, whether permanent or temporary, whether paid or unpaid, irrespective of that person’s seniority; (b) any other person who performs a public function, including for a public agency or public enterprise, or provides a public service, as defined in the domestic law or the State Party and as applied in the pertinent area of law of that State Party; (c) any other

person defined as a “public official” in the domestic law of a State Party; (d) any person who performs a public function or provides a public service as defined in the domestic law of the State Party and as applied in the pertinent area of law of that State Party.

“Sanction laws”

mean any laws applicable in U.S. for sanctions administered by OFAC or equivalent sanctions administered by the U.S. Department of State, the United Nations Security Council, the UK, the EU or any EU Member State and imposing economic or financial sanctions or trade embargoes, and regulations implementing such laws and executive orders.

“Third Party”

means any individual or organization that is not acting on behalf of GTC or otherwise performing any services for or on behalf of GTC in each particular case, including actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisors, representatives and officials, politicians and political parties.

Schedules to the present ABC Policy:

1. Bribery Red Flags list
2. Due Diligence Checklist (internal)
3. Due Diligence Questionnaire (external)
4. Standard anti-corruption clauses
5. Disclosure statement

Schedule no 1.
Bribery Red Flags

This list of examples of behaviors and activities that might be contrary to the ABC Policy is not exhaustive. If GTC Representatives encounter any of these red flags or similar activities, they must report them immediately to the Compliance Unit:

- (a) GTC Representative becomes aware that a Third Party engages in or has been accused of engaging in improper business practices;
- (b) GTC Representative learns that a Third Party has a reputation for paying bribes, or requiring that bribes be paid to them, or for having a “special relationship” with foreign government officials;
- (c) a Third Party insists on receiving a commission or fee payment before committing to sign a contract with GTC, or carrying out a government function or process for GTC;
- (d) a Third Party 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;
- (e) abnormally high or frequent cash payments are being made to clients or agents;
- (f) payments are made through a third country unconnected with the business being undertaken;
- (g) GTC Representative learns of private meetings between parties involved in public procurement or with public officials;
- (h) GTC Representative encounters unexpected or illogical decisions regarding accepting projects or contracts outside GTC group’s normal risk management procedures;
- (i) an unusually smooth process of matters exists where an individual does not have the expected level of knowledge or expertise;
- (j) a lack of transparency exists in the expense and accounting records of an Associated Person or another relevant Third Party;
- (k) GTC Representative learns of missing documents or records regarding meetings or decisions;
- (l) GTC Representative learns of a departure from usual tendering/contracting processes where applicable;
- (m) GTC Representative learns that GTC’s procedures or guidelines are not being followed;
- (n) there is a refusal to agree to non-corruption provisions in agreements;

- (o) statements that should put one on notice, such as an agent boasting about his connections or recommending that GTC not ask how he/she is able to get things accomplished;
- (p) a Third Party requests that payment be made to a country or geographic location other than where the Third Party resides or conducts business;
- (q) a Third Party requests an unexpected additional fee or commission to “facilitate” a service;
- (r) a Third Party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services;
- (s) a Third Party requests that a payment be made to “overlook” potential legal violations;
- (t) a Third Party requests that GTC Representative provides employment or other advantage to a friend or relative;
- (u) GTC Representative receives an invoice from a Third Party that appears to be non-standard or customized;
- (v) a Third Party insists on the use of side letters or refuses to put terms agreed in writing;
- (w) GTC Representative notices that GTC has been invoiced for a commission or fee payment that appears large given the service that is stated to have been provided;
- (x) 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 GTC;
- (y) GTC Representative is offered an unusually generous gift or lavish hospitality by a Third Party;
- (z) an individual who never takes time off even if ill, or for holidays, or insists on dealing with a specific client or matter themselves; or
- (aa) unexpected or illogical decisions regarding accepting projects or contracts.

Schedule no 2.
Due Diligence Checklist
(INTERNAL)

I. Initiator		
	Name of GTC employee	
	The employee's department	
II. Background information on the potential business partner		
	Name of the potential business partner	
	Nature of business of the potential business partner	
	Past experience with GTC or its affiliates	[YES / NO]
	Annual income	
III. The envisaged transaction		
	Date of the proposed transaction or submission	
	Product or the provided service	
	Territory	
	Proposed agreement ¹	
IV. Analysis		
	Questionnaire ²	
	Anti-corruption compliance ³	
	Government affiliation ⁴	
	International Company Profile Attach a profile of the agent	

¹ Attach a copy of the proposed agreement / terms and conditions with the agent/ partner.

² Attach a copy of the completed Schedule 3 (Questionnaire if necessary).

³ Attach a certificate or confirmation signed by an officer of the Agent/Business Partner indicating that the Agent/Business Partner has received a copy of the GTC Anti- Bribery and Corruption Policy / or has been trained by the GTC Representative and that the Agent/Business Partner agrees to comply with its terms and also with Applicable Anti-Corruption Laws.

⁴ If the Agent / Business Partner has indicated a government affiliation, initial here to indicate notification of Local Compliance Officer for further consultation.

	Past experience ⁵	
V. Certification		
Please sign below to certify that you are not aware of any illegal or corrupt activities in which the Agent has engaged and that to the best of your knowledge and belief the Agent's / Business Partner's conduct is in keeping with GTC's Anti- Bribery and Corruption Policy.		
Signature:		Date:
VI. Final Approval		
APPROVED BY COMPLIANCE UNIT		
Signature:	Name:	Date:

⁵ If the Agent / Business Partner has indicated a prior relationship with GTC by answering "yes", attach a brief report on the Agent's prior relationship and reputation.

**Schedule no 3.
Due Diligence Questionnaire
(EXTERNAL)**

I. Company-related questions	
Name of the company:	
Registered seat of the company:	
Date and place of establishment:	
Web page:	
Contact details of the contact person:	Phone number: E-mail address:
Is your company, or its ultimate parent company, an issuer of securities?	
Ultimate Parent Company/UBO:	
List of the management of the company:	
II. AML-related questions	
II.1. Please confirm that the activities of your company or the group of your company (including its shareholders, management, representatives, directors, officers, agents, employees and affiliates) are and have been conducted at all times in compliance with applicable financial record keeping and reporting requirements and money laundering statutes in the European Union ("EU") and of all jurisdictions in which they conduct business, the rules and regulations thereunder and any related or similar rules, regulations or guidelines, issued, administered or enforced by any governmental agency (collectively, " Anti Money Laundering Laws ") and there is no pending court action, lawsuit or proceeding by or before any court or any governmental	YES/NO

<p>agency, authority, institution or governmental body or any arbitrator involving the company or the company from the capital group with respect to Anti Money Laundering Laws.</p>	
<p>II.2.</p> <p>Please confirm that the company or your company's group, including any officers, directors, managers, representatives, employees, agents, affiliates, associated parties and persons acting on behalf of the company, will not directly or indirectly use the funds, proceeds, income from our cooperation or dealing for any purpose that would breach Anti Money Laundering Laws or any applicable anti-bribery or anti-corruption law or regulation.</p>	<p>YES/NO</p>
<p>III. OFAC / Sanction-related questions</p>	
<p>III.1.</p> <p>Is any member of the company or any director, officer, agent, employee or affiliate:</p> <p>(1) on the list of Specially Designated Nationals and Blocked Persons ("SDN List") maintained by the Office of Foreign Assets Control of the U.S. Department of the Treasury ("OFAC");</p> <p>(2) otherwise subject to any U.S. sanctions administered by OFAC or equivalent sanctions administered by the U.S. Department of State, the United Nations Security Council, the UK, the EU or any EU Member State (collectively, "Sanctions") or</p> <p>(3) owned or controlled by a person who can be qualified as in (1) or (2)?</p> <p>(4) Do you plan to expand your operations to the countries where OFAC imposes Sanctions?</p>	<p>YES NO</p>
<p>III.2.</p> <p>Does the company, or any director, officer, agent, employee or other person associated with or acting on behalf of the company have, or have any of the foregoing had, any</p>	<p>YES NO</p> <p>If yes, please provide full details of all such transactions.</p>

<p>business connection or financial dealings with any individual or entity the target of any Sanctions or included on the SDN List or on any equivalent sanctions lists administered by the U.S. Department of State, the UN Security Council, the UK, the EU or any EU Member State (collectively, "List Based Sanctions")?</p>	
<p>III.3.</p> <p>Please confirm that your company or the group of your company will not directly or indirectly use the funds, income or proceeds from the contract relation with GTC or lend, contribute or otherwise make available such proceeds to any subsidiary, joint venture partner or other person or entity:</p> <p>1) to grant or facilitate any activities of or business with any person or entity ("Person") that, at the time of such funding or facilitation, is (collectively, a "Sanction Target"):</p> <p style="padding-left: 40px;">a) the subject or the target of any Sanctions,</p> <p style="padding-left: 80px;">or</p> <p style="padding-left: 40px;">b) owned 50% or more by or otherwise controlled by, or acting on behalf of one or more persons referenced in question III.1. above,</p> <p style="padding-left: 80px;">or</p> <p style="padding-left: 40px;">c) located, organized or resident in a country or territory that is the subject or the target of Sanctions (each, a "Sanctioned Country"),</p> <p>2) to fund or facilitate any activities of or business in any Sanctioned Country, or</p> <p>3) in any other manner that will result in a violation of Sanctions.</p>	<p>YES NO</p>
<p>III.4.</p> <p>Does the company have any business operations or other dealings:</p> <p>1) in any Sanctioned Country,</p>	

2) involving commodities or services of a Sanctioned Country origin or shipped to, transferred through, or from a Sanctioned Country, or on Sanctioned Country owned or registered vessels or aircraft, or finance or subsidize any of the foregoing.	
IV. Governmental Affiliations	
Is any principal, owner, officer, director, or employee of your company or of one of its affiliates also a Public Official / government official, official of a political party, candidate for political office, or employee or affiliate of a government-sponsored entity (including any state-owned or controlled university or research institute) or has any connections to it?	<p style="text-align: center;">YES NO</p> <p style="text-align: center;">If "Yes," list names, titles, and governmental positions:</p>
V. Financial Statement and References	
Please attach company financial statements (audited, if available) for the past two years, including balance sheets and profit and loss statements.	
VI. Legal Enforcement Proceedings	
Has the company, any of its affiliates, or any owner, officer, director, or employee ever been the subject of a criminal investigation, indictment, or similar proceeding or been convicted in any criminal matter?	<p style="text-align: center;">YES NO</p> <p style="text-align: center;">If "Yes," please describe.</p>

We the undersigned acknowledge and agree that it is the written and established policy of GTC and its affiliates (the "**Company**") fully to comply with all applicable antibribery and anti- corruption laws and regulations of EU and of all jurisdictions in which it does business. We hereby warrant and represent not having and that we will not take any action that would constitute a violation, or implicate the Company in a violation, of any anticorruption law enacted by countries in which the agent provides services to the Company.

[*], [*]

[name and function of the representative]

Schedule no 4.
STANDARD ANTI-CORRUPTION CONTRACT PROVISIONS

A. Definitions

- (1) **“Public Official”** means (a) an officer or employee of a government or any department, agency or instrumentality thereof, an officer or employee of any public enterprise, including any person who holds a legislative, administrative or judicial position of any kind whether appointed or elected, an officer or employee of a public international organization (e.g., the World Bank, the International Monetary Fund, the World Trade Organization and the United Nations) or any person acting in an official capacity or exercising a public function for or on behalf of any such government or department, agency, instrumentality or public enterprise or for or on behalf of any such public international organization; or (b) any domestic or foreign political party, party official, or candidate for political office; or (c) officers, employees, representatives or agents of any entity owned or controlled directly or indirectly by a government, including a sovereign wealth fund or any entity owned by a sovereign wealth fund; or (d) an officer or employee of a state- owned or state-controlled enterprise.
- (2) **“Political Party or Official”** means any political party or official thereof or any candidate for any political office.

B. Anti-Corruption Policy Acknowledgment

Counterparty acknowledges and agrees that it is the written and established policy of the Company fully to comply with all applicable anti-corruption laws and regulations of the European Union, United States, the United Kingdom and of all jurisdictions in which it does business, including the U.S. Foreign Corrupt Practices Act and the U.K. Bribery Act and 2003 United Nations Convention against Corruption (UNCAC), Council Framework Decision 2003/568/JHA of 22 July 2003 on combating corruption in the private sector (OJ L 192, 31.7.2003, pp. 54-56).

C. Representations, Warranties, and Covenants

- (1) Counterparty represents and warrants that it and its directors, partners, principals, officers, and employees are familiar with the requirements of applicable local anti-bribery laws, the U.S. Foreign Corrupt Practices Act, and the U.K. Bribery Act, 2003 United Nations Convention against Corruption (UNCAC), Council Framework Decision 2003/568/JHA of 22 July 2003 on combating corruption in the private sector (OJ L 192, 31.7.2003, pp. 54-56), (**“Anticorruption Laws”**) and that none of them has violated, or shall violate, any Anticorruption Laws. In particular, neither Counterparty nor any of its directors, partners, principals, officers, or employees has offered, made, promised to make, authorized, or ratified, and Counterparty agrees that it shall not (and shall cause its directors, partners, principals, officers and employees not to) offer, make, promise to make, authorize, or ratify, whether in connection with the transactions contemplated by this Agreement or any other transaction involving the Company, any payment of money or gift of anything of value, directly or indirectly:

- (i) to any Public Official or to any Political Party or Official; or
- (ii) to any person or entity when such offer, payment, transfer, or promise would violate the laws of the country in which made or the laws of any other jurisdiction; or
- (iii) to any other person or entity while knowing that any portion of those payments or transfers will be offered, made, or promised, directly or indirectly, to the persons referred to in clause (i) or (ii) above;

in order to obtain or retain business for or with, or to direct business to any person or to secure any improper advantage.

- (2) Counterparty represents and warrants that neither it nor any of its officers, directors, partners, principals, shareholders, or employees is a Public Official or Political Official or a member of the immediate family of any such Public or Political Official.
- (3) If, after the date hereof, Counterparty or any of its officers, directors, partners, principals, employees or, to its knowledge, shareholders, intends to become a Public Official or Political Official or intends to become an affiliate or associate of any Public Official or Political Official, it shall provide at least 30 days' prior written notice to the Company, which shall have the right to terminate this Agreement forthwith and Counterparty shall not thereafter be entitled to any further fee or payment hereunder from and including the date of termination; provided that such termination shall not affect the right of Counterparty to payment for services rendered prior to such termination or to the extent otherwise required by applicable law.
- (4) Counterparty represents and warrants that it and its affiliates have effective disclosure controls and procedures and an internal accounting controls system sufficient to provide reasonable assurance that violations of the Anticorruption Laws will be prevented and, if detected, mitigated.

D. Right to Audit; Certification as to Anticorruption Matters

- (1) Counterparty shall maintain accurate books and records associated with the transactions contemplated hereby, including without limitation, timesheets, work specifications, invoices, receipts, and documentation of expenses. Such records shall be maintained for a period of not less than five years following completion of the transactions or matters to which they relate. All such records shall be available for review and audit by the Company or its representatives during Counterparty's normal business hours, upon five days' prior notice from the Company, unless the Company has reason to believe that Counterparty may have violated any provision of [specify sections that address Anticorruption Laws] in which event no such notice shall be required. Counterparty shall cooperate with the Company in any such review or audit.
- (2) The Company shall be entitled to request that Counterparty certify at any time or from time to time its compliance with the representations, warranties, and covenants set forth in

Sections [specify sections that address Anticorruption Laws], including as a condition to payment of any amount due to Counterparty hereunder, and to refuse payment of any such amount if the Company has reason to believe that any certification provided by Counterparty is inaccurate.

E. Termination

Notwithstanding any other provisions to the contrary, if the Company has reasonable cause to believe that Counterparty has or may have violated any of its representations, warranties, or covenants set forth in [specify sections of agreement relating to Anticorruption Laws], the Company may immediately and in its sole discretion suspend this Agreement, including withholding all payments to Counterparty without penalty, pending clarification to the Company's satisfaction that no such violation has occurred. If Counterparty has violated any such covenant or representation Company shall have the right to terminate this Agreement without penalty and Counterparty shall forthwith refund to the Company all compensation paid to Counterparty hereunder from and after the date on which the violation occurred.

F. Sanction laws

- (a) the counterparty is not listed on official list of banned persons issued by the Republic of Poland, the European Union, the United Nations or the World Bank (e.g., World Bank Listing of Ineligible Firms & Individuals, Transparency International Corruption Perceptions Index etc.);
- (b) **"Sanctions"** mean all economic or financial sanctions, restrictive measures or trade embargoes imposed, administered or enforced from time to time by a Sanctions Authority (the laws, rules and regulations pertaining thereto being referred to as the **"Sanctions Laws"**);
- (c) **"Sanctioned Person"** means (a) any individual or entity which is listed on any of the publicly available lists of specially designated nationals and blocked persons, or individuals or persons, entities or groups subject to Sanctions issued by a Sanctions Authority, each as amended, supplemented or substituted from time to time, (b) any individual or entity operating, organized or resident in a Sanctioned Country, (c) any individual or entity which is otherwise the subject of Sanctions, and (d) any individual or entity owned or controlled by, or acting on behalf of any of the foregoing individuals or entities;
- (d) **"Sanctioned Country"** means, at any time, a country or territory which is the subject of any country-wide or territory-wide Sanctions;
- (e) **"Sanctions Authority"** means (a) the United Nations Security Council, (b) the European Union, (c) the United States of America, (d) the respective governmental institutions and agencies of any of the foregoing, and (e) any other competent governmental or regulatory authority, institution or agency which administers applicable economic or financial sanctions, restrictive measures or trade embargoes.

If, any member of the Group or any tenant's / client's affiliate becomes subject to Sanctions, is in breach of any Sanctions Law or becomes a Sanctioned Person:

- the tenant/client shall promptly notify GTC upon becoming aware of that event;

- GTC shall not be obliged continue business with such entity and, upon becoming aware, GTC is entitled to immediately terminate the agreement notifying the tenant/client with prior notice;

- upon GTC's request, the tenant/client shall increase the value of security if provided,

- or act within the mandatory provisions of law.

Schedule no 5.
GTC Representatives
Anti-bribery & Corruption, Conflicts of Interest & Gift Disclosure Statement

1. General Policy Compliance

I acknowledge being familiar with, having read and agreed to abide by the terms of the GTC Anti- Bribery and Corruption Policy.

2. Potential Conflicts of Interest

To the best of my knowledge, during the past 12 months, me, or any of my Family Members:

- A) had no relationship with an entity contracting, dealing or negotiating with GTC or a member of the GTC Group;
- B) have not been provided a gift, gratuity, favor or other inducement of a substantial nature or that is otherwise not in the ordinary course of business;
- C) have not disclosed or used inside, sensitive or confidential information relating to the GTC Group or their business and operations;
- D) have not received direct or indirect benefits, financial or non-financial, as a result of a decision, policy or transaction of the GTC Group;
- E) have not been involved in outside business activities which conflict with the best interests of the GTC Group;
- F) have not been offered corporate or business opportunities, in particular those which would belong or be of value or of interest to the GTC Group;
- G) have not served as an agent or representative of another organization that may be interested in or competing with the GTC Group;
- H) have not obtained any other improper gain or advantage having an adverse impact on the GTC Group;

3. Other Affiliations

I hereby list any other business organizations or organizations competing with or that might compete with GTC in which I am a board member, director, employee or consultant, or similar.

Name of the organization:	
Type of business:	
Position/relationship:	
Held by self, spouse, Family Member:	

4. Certification

I have reviewed the GTC Anti-Bribery & Corruption Policy and agree to abide by thereof.

I agree to report any potential violations through the Group Head of Compliance (compliance@gtc.com.pl) or by anonymous e-mail in accordance with the terms of the Whistleblowing Policy, and I have already reported any potential violations of which I am aware.

I will participate in GTC's anti-bribery & corruption training on an annual basis or otherwise as and when requested.

I understand that failure to comply with the GTC Anti-Bribery & Corruption Policy and all applicable anti-bribery and corruption laws may result in immediate termination and in referral for prosecution, with possible penalties including fines and imprisonment.

I further certify and confirm that all answers in this disclosure statement is accurate and true at the date of signing. Except as noted, neither I nor, to the best of my knowledge, any of my Family Members has any interest or is engaged in any activity which might be interpreted as a violation of the GTC Anti-Bribery & Corruption Policy.

I hereby grant my consent to process my personal data by the respective company as employer / contractor in order to fulfil the GTC Anti-Bribery & Corruption Policy requirements in line with the GDPR regulation. In case of any questions please refer to the dataprotection@gtc.com.pl.

[*], [*]

[name of the GTC Representative]