



## Anti-Bribery, Anti-Corruption, U.K. Bribery Act, and U.S. Foreign Corrupt Practices Act Policy

### 1. Introduction

Curia Global, Inc. (together with its subsidiaries hereinafter referred to as “Curia” or the “Company”) is committed to complying with applicable anti-corruption laws, regulations and policies worldwide. The laws in many countries make the payment or offer of payment or receipt of a bribe, kickback or other corrupt payment a crime, potentially subjecting both Curia and its individual employees to fines and/or imprisonment. The U.S. Foreign Corrupt Practices Act of 1977 (hereinafter “FCPA”) prohibits the bribery of foreign government officials and also emphasizes the importance of maintaining an adequate system of internal accounting controls and keeping books and records that accurately and fairly reflect business transactions. The U.K. Bribery Act of 2010 (hereinafter “UKBA”) extends this bribery prohibition to interactions with commercial entities and individuals.

The purpose of this policy is to establish the standards to which Curia intends to operate as a global company and to provide guidance to all employees, officers and directors of Curia with respect to the FCPA, the UKBA and other related anti-corruption laws in countries in which Curia conducts business. Every Curia employee, officer and director is required to comply with this policy. Any reference to employees herein shall also include temporary or contract employees. This policy also sets forth Curia’s expectations as to conduct from third parties associated with or acting on behalf of the Company.

### 2. Definitions

#### Anything of Value

“Anything of value” means, without limitation, the following: money, tangible objects or items and/or intangible benefits of any kind, including but not limited to stock, gifts, entertainment, personal favors, offers of employment, payments of travel expenses, discounts on products and services not readily available to the public and assumption or forgiveness of debt.

#### Bribe

A “bribe” is a reward, advantage, benefit or anything of value that one party gives or offers to another party, either directly or through an intermediary, in order to influence a decision made or being made by the receiving party. There is no minimum monetary threshold for a bribe; the relevant language is “anything of value.”

#### Facilitation Payments

“Facilitation payments” are defined as payments to a government official, political party or party official to expedite or secure the performance of a routine governmental action by such official, political party, or party official. Some examples of facilitation payments include payments made to (i) obtain licenses, permits and other official documents to conduct business in a country; (ii) expedite shipments through customs, load/unload cargo and protect perishable goods from deteriorating; (iii) process governmental papers, such as visas and work authorizations; or (iv) provide telephone services or utilities.



## Foreign Official / Foreign Public Official

A “foreign official” under the FCPA is defined as any officer or employee of a foreign government or any department, agency or instrumentality thereof, or of a public international organization, or any person acting in an official capacity for or on behalf of any such government or department, agency or instrumentality, or for or on behalf of any such public international organization. A “foreign” government for the purposes of the above definition means a non-U.S. government.

A “foreign public official” under the UKBA means an individual who—

(a) holds a legislative, administrative or judicial position of any kind, whether appointed or elected, of a country or territory outside the United Kingdom (or any subdivision of such a country or territory),

(b) exercises a public function—

(i) for or on behalf of a country or territory outside the United Kingdom (or any subdivision of such a country or territory), or

(ii) for any public agency or public enterprise of that country or territory (or subdivision), or

(c) is an official or agent of a public international organization.

## Government

“Government” shall mean any national, state or local government or an agency, instrumentality, subdivision or other body thereof, including universities, hospitals or other health facilities which are owned or operated by a government, and including regulatory agencies or government-controlled businesses, corporations, companies or societies, and the term “government official” shall be construed accordingly to mean an employee of, or person acting in an official capacity for, or on behalf of, a government.

## Public international organization

A “public international organization” means an organization whose members are any of the following—

(a) countries or territories,

(b) governments of countries or territories,

(c) other public international organizations, or

(d) a mixture of any of the above.

## Third Party

A “third party” includes, but is not limited to, customs (clearance) agents, commercial agents, commercial representatives, sales representatives, commissionaires, distributors, consultants, brokers, agents or any other person acting on a company’s behalf.

## 3. Legal Framework

In the United States, the FCPA prohibits:

- the offering or giving of anything of value, including gifts or services;
- directly or indirectly;
- to a foreign official, a foreign political party or an official or candidate of that party or an officer or employee of a public international organization or any other person with knowledge that anything of value will be passed on to such persons;
- for the purpose of:



- (a) influencing any act or decision by a foreign official,
- (b) inducing the foreign official to act in violation of his or her lawful duty,
- (c) securing any improper advantage, or
- (d) persuading a foreign official to influence any act or decision of a foreign government or agency thereof or public international organization, to obtain or retain business for Curia.

In addition to the prohibition against foreign bribery, several provisions in the United States Code, including the Federal Anti-Kick Back Statute, prohibit domestic bribery. U.S. Federal employees are specifically prohibited from receiving “kickbacks”. Kickbacks are defined as any money, fee, commission, credit, gift, gratuity, thing of value, or compensation of any kind which is provided, directly or indirectly, to any prime contractor, prime contractor employee, subcontractor, or subcontractor employee for the purpose of improperly obtaining or rewarding favorable treatment in connection with a prime contract, or in connection with a subcontract relating to a prime contract. Kickbacks are prohibited whether given or received directly or included as part of a contract price.

In the United Kingdom, the UKBA prohibits the offering or giving of bribes to, or the acceptance of bribes from, another person, whether a public official or not. An offence is generally committed when a person (individual or corporate) either: (i) offers, promises or gives another person; or (ii) requests, agrees to receive or accepts, a financial or other advantage, with the intention of procuring or rewarding the improper performance of a relevant function by any person.

The UKBA also specifically prohibits the bribing of foreign public officials. In this context, a person violates the UKBA by:

- offering, promising or giving a financial or other advantage;
- directly or indirectly (including through a third party);
- to a foreign public official or to another person at the official’s request or with the official’s assent or acquiescence;
- with the intention of influencing the foreign public official in the performance of his or her official functions;
- to obtain or retain business or an advantage in the conduct of business.

The FCPA and the UKBA penalize both companies and individuals for violation of their provisions. Furthermore, the UKBA penalizes companies for failure to prevent persons associated with them from committing bribery. Associated persons of Curia include directors, employees and representatives such as agents, subsidiaries, consultants etc.

In addition to the United States and the United Kingdom., other countries where Curia operates also have local laws—either in the form of specific anti-corruption legislations (e.g., India) or anti-corruption provisions embodied in their civil and/or criminal codes (e.g., Germany, Italy, France)—that make public/private bribery and domestic/foreign bribery illegal.



## 4. Policy

### 4.1 Prohibition of Corrupt Payments

It is Curia's policy that, in doing business anywhere in the world, Curia and its employees, agents, representatives, officers and directors may not, under any circumstances, either directly or indirectly, authorize, offer, give, solicit or receive any form of bribe, kickback, other corrupt payment or anything of value, to or from:

- (1) any government official, government agency, public organization, political party or candidate for public office, including any employee or agent thereof; or
- (2) any other person (including private organizations and individuals)

for the purpose of improperly influencing or rewarding any act or decision or to obtain, retain or direct business or to secure any improper advantage for Curia.

The payments referred to in the foregoing sentence shall hereinafter be collectively referred to as "Corrupt Payments." This prohibition applies worldwide, without regard to regional customs or local practices.

Gifts, meals and entertainment that seek to influence a government official's actions or a commercial entity's or individual's actions, to obtain or retain business or secure an improper advantage would violate anti-bribery prohibitions under the FCPA, UKBA and other applicable anti-corruption laws. All payments or benefits relating to gifts, entertainment or travel should therefore be made or received only in strict accordance with the guidelines set forth under Curia's Code of Ethics and Business Conduct and any other applicable policies, to ensure they are not offered, given or received in connection with an improper business advantage. If you are unsure whether a gift, payment or other form of entertainment or –in-kind offering is permissible or not, please reach out to Curia's Compliance Officer or Legal Department for guidance.

### 4.2 Prohibition of Facilitation Payments

Curia prohibits its employees, agents, representatives, officers and directors from engaging in the practice of offering, making or accepting any type of facilitation payment. All payments of any kind made or accepted on behalf of Curia need to be accounted for in the normal course of business pursuant to the accounting standards practiced by Curia's finance department. There may be questions as to when a fee or payment of any kind could be considered a facilitation payment, as described herein. In such cases, Curia requires that employees, agents, representatives, officers and directors make inquiry with the Compliance Officer or Legal Department for guidance and advice.

### 4.3 Guidelines for Use of Third Parties

The use of third-party intermediaries who assist Curia and its employees, agents, representatives, officers and directors in any aspect of business also puts the Company at risk if such third party directly or indirectly offers, makes or gives Corrupt Payments to a government official, governmental agency or private company. Curia and its employees, agents, representatives, officers and directors shall exercise due diligence and take precautions reasonable to the circumstances to ensure that business relationships are formed only with reputable and qualified partners, agents, and representatives. In negotiating any business relationship, Curia and/or Curia employees, agents, representatives, officers and directors will



communicate Curia's position regarding Corrupt Payments to third parties and comply with internal standards and procedures regarding the requirement of verifying compliance with Curia's policy.

Agreements between Curia and a third party must be in writing. Standard anti-corruption contractual provisions are available from Curia's Legal Department and should be included in all material contracts with third parties.

For certain third-party relationships as identified by the Legal Department based on geographic, transactional or other appropriate criteria, specific anti-corruption due diligence must be completed prior to entering into business relationships with such third parties. Such due diligence will require: (i) fact-collection regarding the third party, its business and reputation (to be completed by the business group seeking to engage the third party); (ii) consultation with, and evaluation by, the Legal Department, as appropriate; and (iii) execution of a written contract outlining the services to be performed and the fees payable, together with anti-corruption certifications and undertakings by the third party.

## 5. Employee & Company Responsibilities

All Curia employees, officers and directors shall be responsible for familiarizing themselves with the requirements of applicable anti-corruption laws and regulations, including but not limited to, the FCPA and UKBA, and will be required to annually certify and reaffirm their understanding of this policy. All Curia employees, officers and directors shall be responsible for reporting any actual, expected or suspected violations of this policy to their manager, Curia's Legal Department or the employee reporting hotline. Information regarding the employee reporting hotline can be found on the Company's intranet site and shall be available to all employees.

The Company will be responsible for communicating the requirements of this policy to employees, officers and directors of Curia. The Finance Department shall monitor activities relating to corporate assets, perform periodic internal reviews and audits to monitor compliance with the policy, offer support and guidance to employees and coordinate with the Company's Legal Department as needed.

The Company will also provide anti-corruption training on a periodic basis to its employees, officers and directors and maintain records of participation and completion of the training.

## 6. Record Keeping and Internal Financial Controls

Curia's corporate policy requires that each one of our subsidiaries, branches, and overseas offices maintain books and records that accurately reflect all transactions of Curia as a whole. In addition, each Curia entity and each Curia office is responsible for the design and maintenance of an adequate system of internal financial controls.

Curia's corporate policy further requires that all transactions entered into by a Curia entity have proper authorization and initial approval, with proper and complete accounting and reporting of the transaction. All payments to third parties must be supported by appropriate documentation evidencing the business reason and justification for such payments.

Payments must not be made to anonymous bank accounts or other accounts not in the name of a designated payee or an entity known to be controlled by the payee. Curia strictly prohibits undisclosed or unrecorded payments and false or misleading entries to conceal improper payments. This includes, but is not limited to, the creation of fictitious entities, sales, purchases, loans or financial arrangements, as well as the diversion of sales or other proceeds receivable by the Company into unauthorized side funds with a



third party.

Personal funds may not be used to accomplish what is otherwise prohibited by this and other related Curia policies. The handling of each transaction is subject to Curia's internal audit verification, with reporting of exceptions to management and the Chief Financial Officer.

## 7. Violations; No Retaliation

Violations of global anti-corruption laws and regulations covered by this policy can result in substantial criminal and civil penalties for Curia and its individual employees, agents, officers and directors. Any employee, agent, officer or director who violates applicable anti-corruption laws and regulations or this policy shall be subject to internal discipline, up to and including termination of employment. Curia will not tolerate retaliation against anyone who has, in good faith, reported a possible violation of this policy or refused to participate in activities that violate this policy. Any retaliation in violation of this policy will be subject to appropriate disciplinary action.

\*\*\*\*\*