



## BTG ANTI-BRIBERY POLICY

### **Purpose**

The purpose of this policy is to establish controls to ensure compliance with all applicable anti-bribery regulations, and to ensure our business is conducted in a socially responsible manner. This policy applies to all the countries and territories that we as an organisation operates in. This policy needs to be read alongside our related policies and procedures where appropriate. This policy applies for BTG a.s. and for all its subsidiaries and affiliates.

### **Policy statement**

Bribery is the offering, promising, giving, accepting or soliciting of an advantage as an inducement for action which is illegal or a breach of trust. A bribe is an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage.

It is our policy to conduct all of our business in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption. We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate, implementing, and enforcing effective systems to counter bribery.

We will uphold all laws relevant to countering bribery and corruption in all the jurisdictions in which we operate in particular pursuant any anti-corruption and anti-bribery legislation and regulation that may apply to our activities including but not limited to principles and purposes of the 2003 United Nations Convention Against Corruption, OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, OECD "Recommendations on Further Combating Bribery of Foreign Public Officials in International Business Transactions" and any other equivalent legislation applicable internationally or within the territory of our activity.

However, we remain bound by the laws of the Czech Republic, including particularly Criminal Code, the Criminal Proceedings Code and Act on Criminal Liability of Corporates and, in respect of our conduct both at home and abroad.

Bribery and corruption are punishable for legal entities and for individuals by e.g. years' imprisonment, forfeiture and fine. If we are found to have taken part in corruption, we could face an unlimited fine, be excluded from tendering for public contracts, disqualification, forfeiture and face damage to our reputation. We therefore take our legal responsibilities very seriously.

### **Scope**

#### ***Who is covered by the policy?***

In this policy, third party means any individual or organisation you meet during the course of your work for us, and includes 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. All arrangements with third parties should be subject to clear contractual terms, including specific provisions requiring them to comply with minimum standards and procedures in relation to bribery and corruption. Appropriate wording to be included in contracts can be obtained from the Legal team.

This policy applies to all employees (whether permanent, fixed-term or temporary),



consultants, contractors, trainees, seconded staff, home workers, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with us, or any of our subsidiaries or their employees, wherever located (collectively referred to as employees in this policy). It also applies to Officers, Trustees, Board and or Committee members and Members (any membership level)

This policy covers:

- (a) Bribes;
- (b) Gifts and hospitality;
- (c) Facilitation payments
- (d) Political contributions;
- (e) Charitable contributions

### *Bribes*

Employees must not engage in any form of bribery, either directly or through any third party (such as an agent or distributor). Specifically, employees must not bribe a foreign public official anywhere in the world.

A bribe is any financial or other type of advantage offered, promised or given from one person to another in order to gain commercial, contractual, regulatory or personal advantage. Bribes are not just monetary, they can be any type of gift, hospitality or inducement. A contract or transaction does not need to happen or be completed for bribery to have taken place. To comply with this policy:

- (a) Do not offer promise or pay/provide bribes
- (b) Do not accept, request or agree to bribes

### *Gifts and hospitality*

BTG a.s. accepts normal and appropriate gestures of hospitality and goodwill (whether given to/received from third parties) so long as the giving or receiving of gifts meets the following requirements:

- (a) It is not made with the intention of influencing the party to whom it is being given, to obtain or reward the retention of a business or a business advantage, or as an explicit or implicit exchange for favours or benefits;
- (b) It is not made with the suggestion that a return favour is expected;
- (c) It is in compliance with local law;
- (d) It is given in the name of the company, not in an individual's name;
- (e) It does not include cash or a cash equivalent (e.g. a voucher or gift certificate);
- (f) It is appropriate for the circumstances (e.g. giving small gifts around Christmas or as a small thank you to a company for helping with a large project upon completion);
- (g) It is of an appropriate type and value and given at an appropriate time, taking into account the reason for the gift;
- (h) It is given/received openly, not secretly;
- (i) It is not selectively given to a key, influential person, clearly with the intention of directly influencing them;
- (j) It is not above a certain excessive value, as pre-determined by the Accountable Manager (usually in excess of CZK2000);
- (k) It is not an offer to, or accepted from, a government official or representative or politician or political party, without the prior approval of the Statutory Body or CEO;

We recognise that the practice of giving and receiving business gifts varies between countries,

regions, cultures, and religions, so definitions of what is acceptable and not acceptable will inevitably differ for each.

As good practice, gifts given and received should always be disclosed to the Statutory Body, CEO or Accountable Manager who will maintain a register of such gifts. Gifts from suppliers should always be disclosed.

The intention behind a gift being given/received should always be considered. If there is any uncertainty, the advice of the Statutory Body, CEO or Accountable Manager should be sought.

### *Facilitation payments and kickbacks*

Facilitation payments are a form of bribery made for the purpose of expediting or facilitating the performance of a public official for a routine governmental action, and not to obtain or retain business or any improper business advantage. Facilitation payments tend to be demanded by low-level officials to obtain a level of service, which one would normally be entitled to.

Our strict policy is that facilitation payments must not be paid. We recognise, however, that our employees may be faced with situations where there is a risk to the personal security of an employee or his/her family and where a facilitation payment is unavoidable, in which case the following steps must be taken:

- (a) Keep any amount to the minimum;
- (b) Create a record concerning the payment; and
- (c) Report it to your line manager.

### *Political contributions*

We do not make donations, whether in cash or kind, in support of any political parties or candidates, as this can be perceived as an attempt to gain an improper business advantage

### *Charitable contributions*

Charitable support and donations are acceptable (and indeed are encouraged), whether of in-kind services, knowledge, time, or direct financial contributions. However, employees must be careful to ensure that charitable contributions are not used as a scheme to conceal bribery. We only make charitable donations that are legal and ethical under local laws and practices). No donation on behalf of the organisation must be offered or made without the prior approval of Statutory Body, CEO or Accountable Manager.

### **Record - keeping**

BTG a.s. will keep detailed and accurate financial records, and will have appropriate internal controls in place to act as evidence for all payments made. We will declare and keep a written record of the amount and reason for hospitality or gifts accepted and given, and understand that gifts and acts of hospitality are subject to managerial review.

### **Responsibilities**

Employees must read, understand and comply with this policy. Employees follow procedures (including HR, procurement, and financial procedures) to minimise the risk of actual or perceived bribery or corruption by employees or third parties.

Employees will notify their line manager and or Security Director of any concerns regarding



compliance with this policy. Those persons will be investigated in a manner that reflects zero tolerance position to bribery and corruption. No persons raising such concerns will be subject to unfavourable treatment or disciplinary action.

Expenses claims relating to hospitality, gifts or expenses incurred to third parties must be submitted in accordance with expenses policies along with reasons for the expenses being incurred. Such expenses must not be concealed.

Statutory Body and/or CEO has overall responsibility for reviewing and approving this policy

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