

Anti-bribery & corruption Policy

Quintas Group Policy

Table of Contents

Version Control..... 3

Anti-bribery & corruption Policy..... 4

- 1. Introduction 4
- 2. What is bribery?..... 4
- 3. What is Prohibited? 4
- 4. What about Public Officials?..... 5
- 5. Facilitation Payments..... 7
- 6. Third Parties & Due Diligence..... 7
- 7. Gifts & Hospitality..... 8
- 8. Books and Records..... 9
- 9. Questions about this Policy and Reporting any Concerns..... 9

Version Control

Date	Version	Author/s	Notes	Approval Declan O'Halloran (sign.)
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Anti-bribery & corruption Policy

1. Introduction

1.1. Integrity is core to our business. Engaging in bribery and corruption is wrong, unethical and contrary to our values. It is also illegal and will not be tolerated. This Anti-Bribery & Corruption Policy provides guidance to assist employees, and others who work with us, to recognise issues, to avoid prohibited conduct, and to promptly seek guidance where they have questions.

2. What is bribery?

2.1. Bribery generally involves paying or offering to pay money or something of value to someone in order to induce or reward them for acting improperly, to gain an improper advantage, or where you know that it would be improper for the recipient to receive it. Bribes often involve payments (or promises of payments) but may also extend to the provision of favours that are of value to the recipient as well as lavish or inappropriate gifts and hospitality. Bribery can also take place where the offer or payment is made by or through a third party and you/Quintas Energy could be found responsible for the improper actions of a third party. Bribery can occur both in dealings with individuals and companies in the private sector, and when interacting with public officials.

2.2. Bribes can therefore include, but are not limited to:

- cash or cash equivalent payments, whether by you or third parties such as agents, introducers or consultants;
- gifts and excessive entertainment, hospitality, travel or accommodation expenses (see the Guidance on Gifts and Hospitality, below);
- other 'favours', such as letting the children of customers attend work experience at Quintas Energy other than through standard HR procedures, or engaging a company owned by an employee of a customer, in each case expecting to receive some benefit in return from the customer; and
- the uncompensated use of Quintas Energy services, facilities or property.

2.3. This policy is designed to ensure compliance with the laws and ethical standards that we expect you to adhere to. It is therefore important to consider this Policy in all your business dealings, no matter where or with whom they are conducted.

3. What is Prohibited?

3.1. You are strictly prohibited from:

- **offering, promising, giving or authorising**, directly or indirectly (specifically including through agents/contractors and sub-agents or sub-contractors of such third parties), anything of value to or for the benefit of any person (whether in the commercial sector or a public official) in order to obtain any improper advantage for Quintas Energy, for yourself, or for your family, friends, associates or acquaintances or where you know or believe the person (recipient) is not permitted to receive the thing of value under applicable law or other policies or procedures that apply to that person by virtue of who they work for or represent;
- **soliciting, accepting or receiving**, whether for Quintas Energy's benefit, your own benefit or that of your family, friends, associates or acquaintances, anything of value from any person in return for providing any improper advantage, or where the acceptance of the thing of value would be otherwise prohibited by Quintas Energy's policies or procedures, including the guidance on Gifts and Hospitality, below;
- **otherwise using illegal or improper means** (including bribes, favours, blackmail, financial payments, inducements, secret commissions or other rewards) to influence the actions of others;
- **acting as an intermediary** for a third party in the solicitation, acceptance, payment or offer of a bribe, kickback, or other illegal or improper payment or benefit; or
- **refunding or repaying** a bribe, kickback or other illegal or improper thing of value provided or paid by another person.

3.2. As well as complying with the specific prohibitions in this Policy, we expect that our employees, partners and suppliers will, at all times, exercise common sense and good judgment in assessing whether any arrangement could be perceived to be corrupt, inappropriate or otherwise inconsistent with the highest ethical standards.

4. What about Public Officials?

4.1. Public Officials include:

- any officer, employee or representative of a government, whether national, federal or local, including employees of law enforcement or regulatory agencies;
- any individual in the legislative, administrative, military or judicial branches of government,
- any officer, employee or representative of a government-owned or government-controlled commercial enterprise (e.g. state-owned

enterprises, sovereign wealth funds and state-owned media organisations) or government-controlled charitable organization,

- any officer, employee or representative of a political party or any candidate for or holder of public office,
- employees and representatives of public international organisations (e.g. the World Bank or UN),
- any member of a royal family, and
- any other persons discharging a public function.

4.2. Engaging with public officials presents a heightened risk of bribery and corruption. This can arise because of the function being performed by a public official, the powers that the public official has to direct state funds or other resources, or the jurisdiction in which the public official is based.

- In many countries the laws applicable to bribery of public officials may apply stricter controls to the way in which individuals and organisations interact with them than those applicable to the commercial sector.
- In some countries there are strict legal limits on the value of any gifts or hospitality that can be provided to public officials. Providing gifts or hospitality above those limits could cause you and/or the public officials to commit an offence.

4.3. The risk therefore that certain actions by Quintas Energy, such as providing hospitality to a Public Official, may be considered improper or illegal is also heightened. If you are involved in any business dealings involving Public Officials, you should always act in line with this Policy. If you are engaging any third party to act on Quintas Energy's behalf with Public Officials, you must refer that relationship to Quintas Energy's General Counsel for due diligence before entering into it.

4.4. Quintas Energy prohibits the provision of money or anything else of value to domestic or foreign Public Officials for the purpose of influencing their official or commercial actions in order to obtain an advantage for Quintas Energy, or where the provider knows or suspects that it would be improper for the Public Official to receive it. This would include, for example:

- influencing a public official to grant a license or permit that Quintas Energy requires in order to carry out construction works in a particular location or to expedite the process outside the usual legal channels;
- paying a public official to provide Quintas Energy with information or documentation that the Public Official is not lawfully entitled to disclose; or

- influencing a Public Official to lobby on behalf of Quintas Energy in relation to legislation or policy of relevance to the Quintas Energy's business.

5. Facilitation Payments

- 5.1. In certain countries, so called "facilitation payments" may be demanded personally by Public Officials in return for routine government action, such as obtaining planning permission or speeding up building control or health and safety certification. Such payments are generally not acceptable and are often illegal under local law.
- 5.2. Quintas Energy's policy is therefore that all such payments are prohibited, even if they are commonplace in a particular country. There may be rare occasions where such payments cannot be avoided, such as where your health or safety is genuinely threatened or at risk. In such circumstances, your health and safety take precedence and, if making a facilitation payment is necessary to extract yourself from the situation, you may do so. Note, however, that this payment must be reported to Julia Obermöller (General Counsel) as soon as possible and recorded accurately in Quintas Energy's books and records. To be clear, such circumstances would not include where the justification for a payment is commercial pressure only – such as where a facilitation payment is demanded to obtain an expedited government permit for a project.

6. Third Parties & Due Diligence

- 6.1. Most anti-corruption laws impose liability on companies which become involved in the direct or indirect payment of bribes. Quintas Energy and its employees may incur liability where third parties make unlawful payments on our behalf. This exposure can be criminal, civil and/or reputational, and may arise even where employees do not themselves authorise any bribe.
- 6.2. It is therefore very important that you take steps to ensure that improper payments are not offered or made, or solicited or received, by third parties working for Quintas Energy. In order to make sure that this is the case, we require those who are responsible for selecting and contracting with third parties who supply us with goods or services to consider any bribery risks that may arise as a result of that relationship and apply appropriate controls to mitigate those risks. Part of this involves applying some common sense: we should only work with third parties that we are confident share our values and where working with the third party is in the interests of Quintas Energy. However, identifying where specific bribery risks may arise is not always straightforward.

6.3. Certain specific relationships should always be referred to Quintas Energy Compliance team/ Quintas' General Counsel for review before they are engaged by Quintas Energy. The following is a non-exhaustive list of higher-risk third parties, which would be included in this category:

- Anyone engaged in providing services in order to generate business or revenue for Quintas Energy such as sales or marketing agents, introducers or intermediaries engaged to assist you in identifying and/or winning specific business opportunities.
- Anyone engaged to provide services to you through which they will interact with Public Officials on behalf of Quintas Energy. This can include consultants, tax advisors, lawyers, agents, fixers, public relations specialists and freight forwarders or others dealing with customs officials.
- Anyone engaged to interact with either public officials or commercial sector contractors where the third party is remunerated on the basis of success in securing a contract, permit, licence or other decisions in favour of Quintas Energy.

7. Gifts & Hospitality

7.1. If you are considering offering, accepting or providing gifts, hospitality or entertainment (which include, for example, meals, charitable and sporting events, parties and concerts), which might be or be construed to be a bribe, you must ensure that such gifts or entertainment are only provided where they:

- Are in good faith, occasional, appropriate and reasonable;
- comply with any applicable laws, and no gifts are allowed for public officials or government authorities;
- constitute a normal business courtesy (such as paying for a meal); and
- are not reasonably be capable of being regarded in any way as a bribe.

7.2. Some types of gifts and hospitality are never acceptable. These are:

- any gift or hospitality which may have, or may be seen as having, a material effect on any business transaction which has been, or which may be, entered into by Quintas Energy;
- any gift or hospitality which might give rise to a conflict of interest between the person giving and the person receiving the gift or hospitality;
- any gift or hospitality receipt of which is illegal or known to be prohibited by the other party's organisation, such as by their policies;

- any gift of cash or cash equivalent (cash equivalent includes gift cards, gift certificates, loans, shares and share options etc.);
- anything that is offered as a quid pro quo (offered for something in return);
- any inappropriate hospitality or entertainment (e.g. anything that is indecent or sexually explicit or which might otherwise adversely affect Quintas Energy's reputation); and
- anything which is, or could be construed as, intended to create inappropriate influence.

1.1.1 If in any doubt as to the appropriateness of a gift or offer of entertainment, consult Quintas Energy's Compliance Contact (currently Quintas Energy's General Counsel, Julia Obermöller).

8. Books and Records

1.1.2 The integrity of Quintas Energy's accounting records is essential. All receipts and expenditures, including personal expense statements, must be supported by documents that accurately and properly describe such expenses. The falsification of any book, record or account of Quintas Energy and the submission of any false personal expense statement or claim for reimbursement of a non-business personal expense is prohibited.

9. Questions about this Policy and Reporting any Concerns

1.1.3 If you have any questions about the interpretation or application of this Policy, please contact Quintas Energy's Compliance Contact (currently Quintas Energy's General Counsel, Julia Obermöller).

1.1.4 If you become aware of any actual or suspected violation of this Policy, you must report this to Quintas Energy's Compliance, or if you are not comfortable raising these with Quintas Energy's General Counsel, you can raise this with Admin (Maria Luisa Jimenez). We will not permit retaliation of any kind by or on behalf of Quintas Energy against any individual for making good faith reports of violations of this Policy.

1.1.5 You must cooperate fully and openly with any investigation by Quintas Energy into alleged or suspected corrupt activity or breach of this Policy. Failure to cooperate or to provide truthful information may lead to you being subject to disciplinary action where applicable, up to and including termination of employment.



QuintasGroup
MANAGING POWER

SEVILLE

Av. República Argentina,
25, Pta 4, Mód 2,
41011
+34 954 324 365

LONDON

8th Floor
3 Harbour Exchange
Square
Canary Wharf,-
London E14 9GE
+44 (0) 207 673 9833

SAN FRANCISCO

50 California Street,
Suite 1500,
+1 415 799 7339

ROME

Via Sallustiana,
15, 00187
+39 06 89670487

BRISBANE

Level 1, 1024 Ann
Street, Fortitude
Valley, QLD,
4006
Australia
+61 731 030 393

CORK

Heron House
Blackpool Park
Blackpool, Cork
Ireland