



# **ANTI-BRIBERY AND ANTI-CORRUPTION POLICY**

*Approved by Board: January 15, 2024*

## RIO2 LIMITED

### ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

#### Introduction

Rio2 Limited (the “Corporation”) is committed to conducting business with integrity in accordance with the highest ethical and moral standards in compliance with all applicable laws, rules and regulations. The Corporation has zero-tolerance for bribery and corruption in all business dealings and relationships, in all jurisdictions in which the Corporation operates. Implementing and enforcing effective systems to prevent bribery and corruption are central to this approach.

As described in the Code of Business Conduct and Ethics, all Personnel and Consultants are required to comply with all applicable laws, rules and regulations and the Code of Business Conduct and Ethics. This obligation includes compliance with all applicable anti-bribery and anti-corruption laws, rules and regulations, which include the *Corruption of Foreign Public Officials Act* (Canada) and any other applicable anti-bribery and anti-corruption conventions.

The purpose of this Policy is to avoid and prevent bribery and corruption in all business dealings of, and transactions undertaken by, the Corporation. This Policy provides information and guidance on how to recognize and deal with bribery and corruption issues and provides guidelines and establishes procedures to ensure that all those working for, on behalf of and with the Corporation have a clear and consistent understanding of how to avoid and prevent bribery and corruption.

#### Policy Application

This Policy applies to all Personnel in every location in which the Corporation operates, and, by a written agreement, to all Consultants, joint ventures and business partners, including joint venture partners of the Corporation.

All Consultants must be informed of the requirements of this Policy and must contractually agree to comply with the Corporation’s Code of Business Conduct and Ethics, this Policy and all applicable anti-bribery and anti-corruption laws.

In addition, all business partners of the Corporation, including joint venture partners, must be informed of this Policy and must contractually agree to comply with the Corporation’s Code of Business Conduct and Ethics and this Policy (or the equivalents of) and all applicable anti-bribery and anti-corruption laws.

Compliance with this Policy is mandatory, both in letter and in spirit. This Policy must be complied with even in situations where the anti-bribery or anti-corruption laws, rules or regulations or local business practices in the applicable jurisdiction are less restrictive.

#### Definitions

“**Consultant**” means any individual, firm or entity acting for or on behalf of the Corporation, including but not limited to agents, consultants, representatives, advisors, intermediaries, distributors, brokers or other service providers who are hired or otherwise retained by the Corporation to provide services that directly relate to business that may involve, either directly or indirectly, a State, Public Agency, Public Enterprise, Public International Organization or who has or is likely to have contact with a Public Official.

**“Books and Records”** include information recorded on a tangible medium and retained as evidence of an organization’s activities, events, finances, or transactions, for legal, regulatory, business, strategic, historical, or posterity reasons. For greater particularity, all accounting records, in whatever form, are included.

**“Entertainment”** includes, but is not limited to receptions and tickets to, or participation in business, leisure, social, cultural or sporting events where the attendance serves a customary business purpose. Entertainment is given with the intent of initiating or developing a business relationship and, unless otherwise stated in this Policy, requires the giver to be in attendance.

**“Facilitation Payments”** are payments made to lower-level public or private sector employees to secure or encourage the performance of a routine act which is within the normal powers of that employee and to which the payer is already entitled. Such payments are of low value, and are intended to be of personal benefit to the payee.

**“Family Member”** means

- (a) a spouse; domestic partner, spousal equivalent, or dependent (whether or not related), child (including adopted child), parent, sibling, grand-parent, grandchild, step brother-sister, step-parent, aunt, uncle, niece, nephew, guardian or individual who stands or stood in the place of a parent to a person when the person was a child, foster-child, or ward;
- (b) any spouse, parent, sibling, or child of any of the above; and
- (c) any individual who is related by blood or affinity or whose close association with the person is the equivalent of a family relationship.

**“Gift”** means anything of value, transferred to another without compensation. Gifts are given as a mark of friendship or appreciation or to promote or advertise the Corporation’s or an Associate’s business and include, but are not limited to, non-monetary material items such as food and other consumable items, flowers, prizes, gift certificates or gift cards that are redeemable for products or services but have no cash value, discounts, promotional items, the use of a giver’s time, premises, materials or equipment.

**“Knowledge”** includes deliberately ignoring circumstances that reasonably suggest that the advantage is for the direct or indirect benefit of a Public Official. Such benefits may take many forms including, but not limited to, cash, gifts, entertainment, reimbursement of expenses, meals, hospitality, travel, political or charitable donations, in-kind contributions, loans, rewards, investment opportunities, subcontracts and business commissions or incentives.

**“Personnel”** means all the Corporation directors, officers and employees (permanent, part-time, students, temporary and casual).

**“Public Agency”** means any body or authority that is established, under public law or otherwise, to perform a duty or function on behalf of a State or is performing public duties or functions including, but not limited to a board or a commission.

**“Public Enterprise”** means any enterprise, regardless of its legal form, over which a State, or States, may, directly or indirectly, exercise a dominant influence including, but not limited to a national agriculture and commodity company.

**“Public International Organization”** means any public international organization, including international financial institutions such as the World Bank Group, the International Bank for Reconstruction & Development, the European Bank for Reconstruction & Development, and the Asian Development Bank.

**“Public Official”** means any person holding a legislative, administrative, executive or judicial office of a State; any person performing public functions for a State, a Public Agency or a Public Enterprise; any official or agent of a Public International Organization; any representative or employee of a company or other business entity in which a State or governmental body has an ownership interest.

**“Corporation”** means Rio2 Limited and any subsidiaries, if applicable.

**“State”** means any country and includes

- (a) any political sub-division of that country;
- (b) the government, and any department, or branch, of that country or of a political sub-division of that country; or
- (c) any agency of that country or of a political sub-division of that country.

## **Policy**

This Policy prohibits authorizing, offering, promising, lending or giving any undue pecuniary or other advantage, either directly or indirectly, to a Public Official, or to any other person with the knowledge or intention that all or a part of it is for the direct or indirect benefit of a Public Official, as consideration for an act or omission by the Public Official in connection with the performance of their duties, to influence the Public Official in their duties, or to otherwise secure an improper advantage.

An undue pecuniary or other advantage may take many forms including, but not limited to Gifts, Entertainment, reimbursement of expenses, political or charitable donations, in-kind contributions, loans, rewards, investment opportunities, subcontracts, business commissions or business incentives and does not depend on:

- the value;
- the results;
- local customs (or the perception of local customs);
- the tolerance by authorities in the Public Official’s jurisdiction; or
- the alleged necessity, unless the life, liberty or security of Personnel or a Consultant is at stake.

The above conduct is prohibited even if:

1. the benefit is for someone other than the party providing it;
2. the business being sought is not with the government;
3. the payment or other advantage does not actually secure an advantage in business; or

4. the payment or other advantage was initially suggested by a Public Official.

All Personnel and Consultants must all ensure that the Corporation's relationships with States, Public Agencies, Public Enterprises, Public International Organizations and Public Officials will in all respects not embarrass the Corporation or impugn the Corporation's integrity or reputation if the full details of the relationship became public knowledge.

Accordingly, all Personnel and Consultants are prohibited from providing any pecuniary or other advantage, regardless of the value, to any Public Official to obtain, maintain or direct the Corporation business except in accordance with this Policy or related policies or procedures. This prohibition applies to the use of both the Corporation and personal funds or assets.

All Personnel and Consultants are expected to be aware of all anti-bribery and anti-corruption laws applicable to their business operations, the potential impact of such laws on the Corporation's operations and to conduct their business activities in compliance with such laws and this Policy.

All Personnel must take appropriate measures to ensure that Consultants whom they retain do not engage in any prohibited conduct with all or part of any pecuniary or other advantage provided to them, or at all.

## **Guidelines**

### *Gifts and Entertainment*

This Policy does not prohibit reasonable, proportionate and customary payments made in good faith for expenses incurred by or on behalf of the Corporation related to the promotion of the business or completion or execution of a contract with a Public Agency, Public Enterprise or Public International Organization. However, Personnel must be explicitly authorized, in advance, to make, arrange for, or agree any such payments. In deciding whether to authorize such payments, management of the Corporation will follow these important guidelines:

- **Legality.** The expense must appear to be permissible or required under the local laws and policies in the state in which the business activities occur.
- **Purpose Behind the Expense.** The giving or receiving of anything of value to obtain a business advantage or sway a decision, or the giving or receiving of anything of value in situations where such benefit could be perceived to have been given with an illegitimate purpose is not permitted. All expenses must serve a legitimate business purpose.
- **Exchange of Cash.** The giving or receiving of cash or cash equivalents is prohibited.
- **Proportionality.** The benefit must be reasonable and customary, of nominal value and appropriate in the circumstances in value and nature. When assessing the reasonableness of an expense, the Corporation will consider the frequency with which such expenses are incurred for a particular individual. Even nominal gifts, when provided frequently, can amount to an improper expense.
- **Reputational Risk.** All benefits must be exchanged openly, without the use of a third party or intermediary. Benefits may not be made when, if made public, the benefit would reflect negatively on the Corporation.
- **Selection of Recipients.** Whenever possible, the Corporation will seek to permit the government entity to select the recipient of the benefit.

- **Documentation.** All Personnel are required to accurately record all expenses, with supporting documentation in the form of receipts. Further details are provided under the heading “Accounting Books and Records,” below.

If in doubt as to whether a Gift or other expense to be given or incurred on behalf of the Corporation is appropriate, Personnel shall contact the Chief Financial Officer and keep a written record of their inquiry and the response received.

The Corporation may pay reasonable travel expenses for Public Officials in circumstances where there is a legitimate business purpose for such an expense. Such expenses may only be paid where they are permitted under the laws and policies of the jurisdiction.

The travel expenses must be of a reasonable amount and directly related to the business purpose. When booking travel, the Corporation shall whenever possible deal directly with vendors of travel services (for example, booking flights directly through the airline) rather than paying or reimbursing the Public Official for which the travel is being booked. Any exception to this requires the prior written consent of the Chief Executive Officer and the Chief Financial Officer. The primary focus of the travel must be business related. In no circumstance will the Corporation pay or reimburse travel expenses for a Public Official’s Family Members.

For additional information regarding Gifts, Entertainment and Travel Expenses offered to or accepted from an Associate, please refer to the Corporation’s Gifts and Entertainment (Associates) Policy.

#### *Political and Charitable Donations*

Special attention must be given to political and charitable donations because the purpose of any such donation could be misconstrued as an attempt to secure an advantage in business.

For example, the legality of a political or charitable donation may be questioned when:

- it appears to be closely connected to a particular business relationship;
- the amount suggests even an implicit understanding of an exchange to influence business for the Corporation;
- it is made at the request of a Public Official;
- it is made on behalf of a Public Official; or
- it is made to an individual or entity with whom a Public Official is directly or indirectly associated.

All political donations are prohibited unless pre-approved by the Board of Directors of the Corporation.

#### *Facilitation Payments*

Generally, the Corporation takes the position that officers, employees, and agents or intermediaries acting on the Corporation’s behalf will not make Facilitation Payments.

In compelling and rare circumstances, exceptions to this Policy may be made with the consent of the Chief Executive Officer and the Chief Financial Officer. Such exceptions will only be made in advance of the Facilitation Payment being paid. All such payments must be reported to the Chief Financial Officer,

who will record the amount, payee, circumstances of the payment, and identify the Corporation employees, officers, or agents involved in the payment.

The Corporation personnel are prohibited from offering a Facilitation Payment which is contingent on its approval by the Chief Executive Officer and the Chief Financial Officer.

#### *Accounting Books and Records*

The Corporation is committed to developing, documenting, maintaining and continually enhancing its internal financial controls to assist in ensuring that all payments are accurately recorded in the Corporation's books and records. Special attention will be paid to those areas that may directly affect anti-bribery and anti-corruption compliance.

All payments made and expenses incurred on behalf of, or for the benefit of, the Corporation, its agents or intermediaries, must be properly recorded with a complete and accurate description of the character and nature of, and the purpose for, the payment or expense and must be properly documented with receipts or equivalent supporting documentation. No payment made or expense incurred on behalf of the Corporation will be approved without supporting documentation and no Personnel and Consultants shall make any payment or incur any expense on behalf of, or for the benefit of, the Corporation, its agents or intermediaries with the intention or understanding that any part of the payment or expense will be used for any purpose other than that described by the supporting documentation.

All Personnel, agents and intermediaries are prohibited from:

- keeping any accounts or transactions "off-book" to facilitate or conceal improper payments, or for any other reason;
- establishing, contributing to, or permitting the establishment of any undisclosed or unrecorded funds, accounts or assets of the Corporation or for the benefit of the Corporation;
- making inflated or artificial entries in the Corporation's books and records or engaging in any arrangement that results in such entries;
- making any entries in the Corporation's books and records using false documentation or that incorrectly identifies the object;
- falsifying any accounting record or document relating to a transaction, or using any record or document known or suspected to be false by the user, to obscure or disguise the true nature of the transaction, or for any reason;
- intentionally destroying bookkeeping documents earlier than permitted by the applicable law.

All accounts, invoices, memoranda and other documents and records relating to dealings with any Consultant must be prepared and maintained with strict accuracy and completeness.

All invoices must separately describe and value each item and charge in sufficient detail to be readily understood by a third party and must always describe the true nature of the transaction and be consistent with the information contained in all other documentation relating to the transaction. Invoices must never be for an amount that exceeds the reasonable charge or contractual agreement for the products or services provided and must never include any additional or unusual items.

Each accounting Personnel responsible for providing quarterly management representations must affirm upon request made by the Board of Directors that, to their knowledge, no payments in violation of this Policy have been made during that period.

### **Due Diligence**

The Corporation is committed to conducting a thorough and well documented due diligence review before engaging any Consultant, entering into any joint venture relationship or participating in any merger or acquisition and to conducting periodic due diligence, as appropriate in the circumstances, throughout the life of any such business relationship.

If any inconsistencies are uncovered or concerns arise during the course of any due diligence Personnel must consult with the Chief Financial Officer.

#### *Consultants*

Consultants can expose the Corporation and its directors and officers to significant risk and liability under anti-bribery and anti-corruption laws, damaging the Corporation's reputation and ability to continue to conduct business in certain jurisdictions.

Personnel considering engaging a Consultant must first notify the Chief Financial Officer and conduct due diligence to ensure that the Consultant has true and genuine expertise, a solid reputation and a good track record. Due diligence includes, but is not limited to:

- confirming that the Consultant can perform the required services;
- determining the Consultant's integrity;
- determining the reputation for corruption of the country in which the business activities will take place;
- identifying any relationships between the Consultant (and any Family Member) and Public Officials;
- reviewing past and present transactions and activities of the Consultant;
- reviewing the list of Debarred and Cross-Debarred Individuals and Firms maintained by the World Bank, which list is found at: <https://www.worldbank.org/en/projects-operations/procurement/debarred-firms>;
- reviewing past experiences of the Consultant with the Corporation; and
- determining the reasonableness and structure of compensation payments.

To assist Personnel in identifying situations that may raise concerns under this Policy, a non-comprehensive list of potential "red-flags" are provided in Schedule "A" attached.

The results of the initial due diligence must be accurately and thoroughly recorded in writing and provided to the Chief Financial Officer for review.

In some cases, Personnel who are considering engaging a Consultant may be required to undertake additional due diligence including, but not limited to, interviewing, indirect investigations or general research on the proposed Consultant.



Personnel engaging a Consultant, after obtaining approval from the Chief Financial Officer, must formalize the engagement in writing using a suitable form of independent consultant agreement. Such agreements shall contain appropriate representations, warranties, covenants, events of default and indemnity provisions in relation to the activities of the Consultant being in compliance with this Policy and all applicable anti-bribery and anti-corruption laws.

Personnel who engage a Consultant must monitor the Consultant's activities and performance throughout the course of the engagement including, but not limited to:

- ensuring that the Consultant provides a detailed accounting of all services performed and payments made on behalf of the Corporation and all applicable supporting documentation;
- carefully examining each invoice and the supporting documentation submitted by the Consultant to ensure that all payments are made in conformity with the Consultant's independent consultant agreement; and
- periodically conducting due diligence to ensure compliance with this Policy and all applicable anti-bribery and anti-corruption laws.

If any questions arise regarding compliance with anti-bribery or anti-corruption laws or if there is any doubt as to the propriety of a particular engagement, payment, or transaction, consult with the Chief Financial Officer.

#### *Joint-Ventures*

The Corporation's joint venture partners, joint venture entities and any Consultants retained by the Corporation's joint ventures and joint venture partners can expose the Corporation and its directors and officers to liability under anti-bribery and anti-corruption laws.

Personnel considering entering into any joint venture relationship must first notify the Chief Financial Officer and assist in conducting due diligence, which must be done, as applicable, in accordance with the Consultants section and Mergers and Acquisitions section of this Policy and all applicable anti-bribery and anti-corruption laws.

The due diligence results must be accurately and thoroughly recorded in writing and assessed by the Corporate Secretary, in consultation with the business unit or function that is proposing the joint venture relationship, to determine whether to recommend approving the relationship to the Board of Directors.

When a joint venture relationship is approved, the Chief Financial Officer and Corporate Secretary must ensure that the written agreement(s) contains appropriate representations, warranties, covenants, events of default and indemnity provisions in relation to the activities of the joint venture partner(s) being in compliance with this Policy.

The business unit or function responsible for the joint venture relationship must monitor the activities of the joint venture and joint venture partner(s) throughout the course of the relationship including, but not limited to periodically conducting due diligence to ensure compliance with this Policy and all applicable anti-bribery and anti-corruption laws.

## *Mergers and Acquisitions*

The Corporation and its directors and officers may be liable for any corrupt activities that have taken place by a target company before the acquisition.

Before the Corporation completes any joint venture, merger (standard or reverse), or acquisition transaction, the Chief Financial Officer, with the assistance of the business unit or function involved in the transaction, will conduct due diligence on the potential target to provide reasonable assurance that none of the target's past business activities were in violation of any anti-bribery or anti-corruption laws. Due diligence includes, but is not limited to:

- reviewing all significant interactions between the target and any State, Public Agency, Public Enterprise, Public International Organization and any Public Official;
- determining the reputation for corruption of the country or countries in which the target's business activities took place;
- forming a working partnership between the Corporation's deal team and the target's team of compliance risk experts;
- reviewing relevant target records, including but not limited to financial and accounting,
- employment and Consultant records;
- interviewing the target's management and compliance officer;
- interviewing key staff and, if appropriate, circulating a questionnaire focusing on particular areas of concern; and
- conducting, if appropriate, a TRACEcheck.

The due diligence results must be accurately and thoroughly recorded in writing and assessed by the Chief Financial Officer and the business unit or function involved in the transaction to determine the impact of the findings on the value of the target and by the Chief Financial Officer, in consultation with the business unit or function, to determine whether to recommend approving the transaction to Board of Directors.

When a transaction is approved, the Chief Financial Officer must ensure that the written agreement(s) contains appropriate representations, warranties and indemnity provisions and that the compliance policies of the target and the Corporation are harmonized after closing.

### **Responsibilities**

Personnel and Consultants are responsible for preventing, detecting and avoiding any activity that may lead to or suggest a breach of this Policy and for reporting any violation or suspected violation of this Policy. To assist Personnel in identifying situations that may raise concerns under this Policy, a non-comprehensive list of potential "red-flags" are provided in Schedule "A" attached.

Managers/supervisors have day-to-day responsibility for implementing this Policy and for ensuring that all Personnel and Consultants for whom they are responsible are made aware of, and are provided relevant and ongoing training on, this Policy.

The Chief Financial Officer and appropriate delegate(s) are authorized to advise the Corporation and Personnel concerning activities that fall within the scope of this Policy and will assist managers/supervisors in ensuring that all Personnel are made aware of, and are provided relevant and ongoing training on, the prohibitions of applicable anti-bribery and anti-corruption laws and the requirements of this Policy.

The Chief Financial Officer is responsible for: (i) distributing this Policy to all Personnel;; (ii) establishing and maintaining the practices, procedures and internal controls necessary to implement this Policy; and (iii) implementing appropriate and periodic training on this Policy for all Personnel, as the Chief Financial Officer deems appropriate. Whenever requested, all Personnel must certify that they understand this Policy and that, as of the date of the certification, they have complied with this Policy. Such certifications will be required following completion of appropriate training and thereafter at the discretion of the Chief Financial Officer.

The Chief Financial Officer will report to the Board of Directors on compliance with this Policy.

The Board of Directors is responsible for reviewing and approving the content of this Policy and any amendments. This Policy may be amended from time to time without notice.

## **Procedures**

### *Training and Certification*

All Personnel and Consultants will be provided relevant and ongoing training on how to implement and adhere to this Policy and, where required, must certify that they understand this Policy and that, to the date of the certification, they have complied with this Policy. In most cases, this certification will be required on an annual basis; however, in some cases it will be required on a more frequent basis.

The Corporation's business partners, including joint venture partners, should be encouraged to participate in the Corporation's anti-bribery and anti-corruption training or equivalent training.

### *Reporting*

Directors, including the Chief Executive Officer and Chief Financial Officer, must report any violation or suspected violation of this Policy to the Chair of the Board of Directors and all other Personnel must report any violation or suspected violation of this Policy to their manager/supervisor, the Chief Executive Officer, or the Chief Financial Officer.

In the alternative, Personnel and Consultants may report violations or suspected violations of this Policy in accordance with the reporting process set out in the Corporation's Whistle Blower Policy. For additional information regarding the procedure for reporting violations or suspected violations of this Policy, please refer to the Corporation's Whistle Blower Policy.

The Corporation's business partners, including joint venture partners, should report any violation or suspected violation of this Policy in accordance with the terms of their agreement(s) with the Corporation.

No retaliatory action will be taken or permitted against any individual or entity making a good faith report under this Policy.

### *Violations*

Any violation of this Policy by an officer or employee will result in disciplinary action, in accordance with applicable local progressive discipline policies, up to and including termination.

Violations of this Policy may also result in criminal and/or civil action. Violations of anti-bribery and anti-corruption laws subject the offending party to severe criminal penalties, including imprisonment, and both the Corporation and the offending party to severe civil penalties.

The Corporation reserves the right to terminate contractual relations with any Consultant and any business partner, including joint venture partners, who has contractually agreed to comply with this Policy and has violated this Policy.

### *Monitoring*

The Corporation is committed to ensuring compliance with anti-bribery and anti-corruption laws and will monitor, reassess and, where necessary, adapt this Policy to ensure continued effectiveness.

### **Contacts**

Any questions regarding this Policy or the appropriateness of any activity in relation to this Policy should be directed to Kathryn Johnson, Executive Vice President, Chief Financial Officer, and Corporate Secretary, Phone: 604-762-4720 or Email: [kathryn.johnson@rio2.com](mailto:kathryn.johnson@rio2.com) or if applicable, his successor. For those wishing to communicate Spanish questions may also be directed to Kathryn Johnson.

**Receipt and Acknowledgment of Anti-Bribery and Anti-Corruption Policy**

I have received a copy of the Anti-Bribery and Anti-Corruption Policy (the “**Policy**”) of Rio2 Limited (the “**Corporation**”) (and acknowledge that I have read and understand its contents. understand my obligation to comply with this Policy and my obligation to report any and all suspected violations of this Policy to appropriate personnel within the Corporation. I am familiar with all resources that are available if I have questions about specific conduct, or Corporation policies.

Printed Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Position: \_\_\_\_\_

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

Please sign and date this receipt and return it to the Corporation to the attention of Kathryn Johnson, Executive Vice President, Chief Financial Officer, and Corporate Secretary, Phone: 1-604-762-4720 or Email: [kathryn.johnson@rio2.com](mailto:kathryn.johnson@rio2.com), or if applicable, her successor.

### **Schedule "A" – Potential Red Flags**

The following is a list of possible red flags that may arise during the course of working for, on behalf of or with the Corporation that may raise concerns under various anti-bribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only.

Personnel who encounter any of these red flags, must promptly report the situation in accordance with the Reporting section of this Policy.

- A Consultant is included on the list of Debarred and Cross-Debarred Firms and Individuals maintained by the World Bank, which list is found at:  
(<https://www.worldbank.org/en/projects-operations/procurement/debarred-firms>);
- Personnel become aware that a Consultant is engaging in, or has been accused of engaging in, improper business practices;
- Personnel learn that a Consultant has a reputation for paying bribes, or requiring that bribes be paid to the Consultant;
- Personnel learn that a Consultant or a Consultant's Family Member has a reputation for having a "special relationship" with a Public Agency, Public Enterprise, Public International Organization or one or more Public Officials;
- Personnel learn that a Consultant has a reputation for bypassing normal business channels, particularly in activities involving a State or Public Official;
- A Consultant or a Public Official insists on receiving a commission or fee payment before committing to executing an independent consultant agreement, or carrying out a government function or process for the Corporation;
- A Consultant requests payment in cash or refuses to provide an invoice or receipt for a payment made;
- Personnel receive an invoice from a Consultant that appears to be non-standard or customized;
- Personnel notice that the Corporation has been invoiced for a commission or fee payment that appears large given the service stated to have been provided;
- Personnel receive a request for payment from a Consultant without documentation or with false documentation;
- A Consultant requests that a payment be made to a country or geographic location different from where the Consultant resides or conducts business or to another name;
- Personnel notice that a payment made to a Consultant is not drawn from the correct account;
- A Consultant or Public Official requests an unexpected additional fee or commission to "facilitate" a service;
- A Consultant or Public Official requests that a payment be made to "overlook" potential legal violations;
- A Consultant refuses to sign an acknowledgment accompanying a commission payment or when requested, if the Consultant is receiving retainer payments;

- A Consultant insists on the use of side letters or refuses to execute an Independent Consultant Agreement or put terms agreed in writing;
- A Consultant requests a payment that is out of proportion to the payments provided for in the Consultant's Independent Consultant Agreement;
- A Consultant requests a payment for a purpose not provided for in the Consultant 's Independent Consultant Agreement;
- A Consultant requests a payment in a form or to a bank or business location not set out in the Consultant 's Independent Consultant Agreement;
- Personnel receive a request for a transaction to be recorded inaccurately in the Corporation's books and records;
- A Consultant or Public Official demands a Gift or Entertainment or Travel Expenses;
- Personnel are offered an unusually generous Gift or lavish Entertainment or Travel Expenses by a Consultant or Public Official;
- A Public Official recommends the use of a particular Consultant;
- The Consultant has an apparent lack of qualifications or resources to provide the required services;
- A Consultant or Public Official requests the use of multiple intermediaries to provide the required services;
- A Consultant or Public Official requests or requires the use of a third party, such as an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to the Corporation;
- A Consultant or Public Official requests that you provide employment or some other advantage to a friend or Family Member.