



## Foreign Corrupt Practices Act / Anti-Bribery Anti-Corruption Policy

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### I. SCOPE

This policy applies to all employees of Goldstein Group Inc. (GGI), Alter Trading Corporation (ATC) and its subsidiaries (collectively “The Company”), all agents and third parties engaged by GGI and/or ATC to work on its behalf, as well as all GGI and/or ATC affiliated business entities at all sites/locations.

### II. PURPOSE

The Company has developed this Anti-Bribery & Anti-Corruption (ABAC) Policy to guide employees in complying with the US Foreign Corrupt Practices Act (FCPA) as well as other similar legislation that the Company may be subject to in the countries in which it does business. The FCPA makes it a crime to give, or to offer to give, promise or pay money or anything of value either directly or indirectly to a foreign government official for the purpose of improperly obtaining or retaining business or securing any improper advantage or to improperly influence the performance of the officials’ duties.

The practices outlined in this policy also apply to dealers, distributors, agents, brokers, representatives, contractors, consultants, professional service providers, and other third parties that the Company may engage to facilitate non-US business activities on its behalf.

Questions about this policy should be directed to the Vice-President, Risk & Strategic Finance or the Manager, Internal Audit & Compliance.

### III. DEFINITIONS

#### **Foreign Government Official**

Employees of non-US governments and their various agencies and departments, fully or partially government-owned entities or companies, public international organizations, or political parties, party officials, candidates for office, or political office holders; also spouses and immediate family members of any such persons

#### **Agents**

A broker, freight forwarder, contractor, consultant, lawyer, lobbyist, or anyone else working on the Company’s behalf

### **Anything of Value**

This term is applied very broadly and can include (but is not limited to) items provided to a government official or a government official's family member:

- Cash payments or transfers
- Commissions, consulting fees, per diems, tips, rebates, discounts
- Loans, loan guarantees, extensions of credit
- Gifts, meals or entertainment
- Donations
- Non-business-related travel
- Contracts, business opportunities
- Employment opportunities, including internships
- Medical, educational, or living expenses

### **Facilitating Payments (also known as Expediting Payments)**

Payments made to government officials who may expect such payments for the purpose of expediting or securing the performance of routine governmental action.

### **Routine Governmental Action**

An action ordinarily performed by a government official, for example:

- Issuing permits, licenses, or other official documents to qualify a person or company to import goods or do business in a foreign country
- Scheduling inspections related to contract performance, or the transit of or quality of goods
- Processing papers, such as visas, customs clearance, and work orders
- Providing police or security services
- Mail pickup and delivery
- Loading or unloading of cargo
- Providing phone service, power, and water supply

## **IV. POLICY**

The FCPA prohibits the payment of kickbacks, bribes, or payoffs to foreign government officials to favorably influence a decision involving a company's business. The Company's policy is to fully comply with the FCPA, as well as other similar ABAC laws that may apply in the various countries in which the Company does business.

The FCPA prohibits a United States company, its shareholders, directors, agents, officers and employees from paying or authorizing the payment of any money or giving anything of value, directly or indirectly, to a foreign government official for the purpose of:

- Influencing any act or decision of the official; or

- Inducing the official to use his or her influence in obtaining or directing business or a favorable business advantage to any person or entity.

There will be instances in which employees interact with foreign government officials in the course of carrying out their job responsibilities. Generally, government officials are obligated to follow specific codes of conduct and laws concerning the acceptance of entertainment, meals, gifts, gratuities, and other things of value from companies and persons with whom they interact. It is the Company's policy to comply with such codes. As an overall guideline, employees should avoid giving anything of value, including facilitating payments, to such persons.

## V. **COMPLIANCE**

In the event it is determined that a customer or consumer is partially or fully government owned, and a representative of the company seeks to visit a Company facility, guidance should be sought from Internal Audit prior to the visit regarding proper protocols for travel related expenditures. Under no circumstances should the Company incur expenses related to visits by spouses or family members of the non-US representative. Even nominal gifts in such situations are strictly prohibited.

Prior to engaging with any non-US third party (customer, consumer, agent, vendor, third party representative, consultant, or the like), a Third-Party Due Diligence Form must be completed and submitted to Internal Audit for review. Using the Company's Non-US Third Party Risk Assessment guidelines, a determination will be made as to the level of diligence that may be required prior to pursuing a relationship with the non-US third party.

Special attention should be given to requests to change payment instructions for any Non-US Third Party. All such requests should be directed to the Treasury department for review and approval and copied to Internal Audit.