



ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

ATLAS RENEWABLE ENERGY
LEGAL DEPARTMENT



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ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

PREFACE

This Anti-Bribery and Anti-Corruption Policy (the "Policy") applies to all companies in the Atlas Renewable Energy platform which are majority owned (collectively "Atlas"). All such companies must adopt this Policy in its entirety if not prohibited by contract, statute or business conditions in which case these companies should align their existing policies with this Policy, to the extent applicable. For companies in which Atlas does not have control, Atlas representatives on the boards (or the equivalent) of such companies should seek adoption of this Policy and its principles.

Prohibitions in adopting this Policy in whole or in part should be reported to the Atlas General Counsel promptly upon discovery.

Atlas companies may supplement the contents of this Policy with additional material as long as the additions do not override or conflict with this Policy.

I. PURPOSE

1.1 INTRODUCTION

Atlas is committed to conducting business in accordance with the highest ethical standards. This Policy aims to set out the standards of conduct and professionalism that apply to all individuals employed (whether full or part time) by Atlas, including officers and directors (collectively, "Employees") in relation to applicable anti-bribery and anti-corruption laws and regulations.

This Policy prohibits Employees and Third Parties from offering, paying, giving, promising to pay or give, requesting, accepting or authorising a payment or gift of anything of value to any representative or agent of a private or public body (including Government Officials) in order to influence or reward such a person in violation of laws and regulations, including, without limitation, to perform, refrain from performing or default on the performance of, any action within the authorities or powers of such a person.

Third Party means: an external organisation or individual who performs, or will perform, services for, or on behalf of, Atlas, or with whom Atlas has, or will have, a partnership. This includes agents, representatives, consultants, lobbyists, distributors, service providers, joint venture partners and any person engaged or instructed by Atlas to deal with any Government Official or to obtain government approvals. It generally does not include suppliers (unless they are performing services on behalf of Atlas, rather than just supplying goods or services).

Government Official means: : (i) any official, employee or representative of, or any other person acting in an official capacity for or on behalf of, any (A) government, including any national, regional or local government (including, but not limited to, someone who holds a legislative, administrative or judicial position of any kind, whether appointed or elected), (B) political party, party official or political candidate, or (C) public international organisation; or (ii) any person who exercises a public function for or on behalf of a country or for any public agency or enterprise of (or under the control or supervision of) that country.

A person does not cease to be a Government Official by purporting to act in a private capacity.

This Policy should be read in conjunction with the Atlas Code of Conduct.

Each Employee is expected to become familiar with and comply with this Policy, to participate in applicable training sessions and to certify annually that they have complied with this Policy (See [Attachment A](#)). Failure to follow this Policy may result in disciplinary action, including dismissal. Potentially severe penalties and other consequences may apply to Atlas and individual Employees if anti-bribery laws or anti-corruption laws are violated, including prison (custodial) sentences.

Third Parties who interact with Government Officials on behalf of Atlas must certify periodically that they have complied with this Policy (See [Attachment B](#)).

Any questions with respect to this Policy should be referred immediately to your local compliance officer or to the Atlas General Counsel.

II. PAYMENT PRACTICES

2.1 PROHIBITION OF IMPROPER PAYMENTS

Employees must never offer, promise, pay, give, request, agree to receive, accept or authorise any payment or gift of anything of value that is **intended to induce any person to take action in violation of law or duty**, or in violation of this Policy.

Employees must never offer, promise, pay, give or authorise (directly or indirectly) any payment or gift of anything of value directly or indirectly to a Government Official or a representative of a political party **in order to influence that person for any reason**, to perform, refrain from performing or default on the performance of, any action within the authorities or powers of a Government Official, including, without limitation, to obtain or retain business, gain a business advantage or avoid a disadvantage, or as an inducement or reward for violating a duty of good faith, failing to act impartially or breaching a duty of trust.

Requests by Government Officials for payments or gifts that would violate this Policy arise in varied settings and can be much more subtle than a direct request for a kickback or a bribe. Atlas Employees, agents, consultants, representatives or other business partners should never offer, pay, promise, authorize money or anything of value, directly or indirectly to obtain or maintain any benefit for the company, including but not limited to:

- 1) to influence the award of a contract;
- 2) to secure a more favorable price in contract negotiations;
- 3) to prevent some governmental action, such as the imposition of a large tax or fine;
- 4) to obtain a license or other authorization from a government where the issuance involves the official's or his government's discretion;
- 5) to obtain confidential information about business opportunities, bids or the activities of competitors;
- 6) to obtain a permit or license to sell, market or distribute natural gas, electricity, or fuels;
- 7) to secure a zoning ruling;
- 8) to influence the rate of taxes to be levied;
- 9) to obtain relief from government controls;
- 10) to resolve governmental disputes, e.g., resolution of tax deficiencies or a dispute over duties payable;
- 11) to affect the nature of regulations or the application of regulatory provisions;
- 12) to influence the outcome of any judicial, regulatory or administrative decision; or

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- 13) to otherwise obtain or retain business, influence government action or decision, or secure any other improper advantage.

Additionally, Atlas Employees, agents, consultants, representatives or other business partners may not make or authorize payments or fees to Third Parties if they know or even suspect that the Third Parties are acting as intermediaries for a Government Official.

2.2 FACILITATING PAYMENTS

Employees must not make Facilitating Payments.

Facilitating Payments are payments made to a Government Official to secure the performance of a non-discretionary, routine governmental action that the Government Official is required to perform. In other words, Facilitating Payments are made to encourage a Government Official to do something he or she is already supposed to do. Examples include:

- 1) payments to local officials to expedite routine license issuances or renewals;
- 2) payments to local officials to expedite routine permits, including construction permits;
- 3) payments to local officials to expedite visas and work orders;
- 4) payments to local officials to expedite the provision of telephone service, power and water supply and other public utilities.

Facilitating Payments do not include legitimate documented fees, expenses or duties paid to government entities.

If a Government Official requests a Facilitating Payment, you must politely refuse and explain that you do not have the authority to make such a payment. The request for payment must be immediately reported to your local compliance officer or the Atlas General Counsel.

2.3 ENTERTAINMENT, GIFTS AND TRAVEL

2.3.1 GENERAL

Occasional gifts and hospitality are an accepted and acceptable means of assisting in establishing and developing business relationships and enhancing Atlas' professional image in the business community in which it operates.

However, Employees should never offer, promise, give, request, agree to receive, accept or authorise gifts and hospitality (directly or indirectly) that could influence business decisions, induce the recipient to perform their functions improperly or influence Government Officials with respect to granting business or approvals.

Gifts and hospitality must always be kept to reasonable and proportionate levels in terms of both value and frequency.

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In considering whether a gift or hospitality is appropriate, you should take account of the following factors:

- 1) The value of the gift or hospitality:
 - a) must not be lavish or demonstrably out of the ordinary – you should take into account not just the monetary cost but the value of the gift or hospitality to the recipient;
 - b) must not be inconsistent with lawful and accepted business practice in the country or region concerned (but note that the fact that it is in line with local accepted business practice does not of itself make it permissible); and
 - c) must be proportionate to the seniority of the individuals involved.
- 2) The gift or hospitality must not be intended to influence the recipient's objectivity in order to retain or obtain business; i.e. there should be no expectation of something in return. In the case of hospitality, there should be substantial business-related discussions during or surrounding the event.
- 3) The timing of the gift or hospitality should not coincide with periods when suppliers or clients are involved in tenders or contract negotiations with Atlas.
- 4) Gifts or hospitality should not be offered, promised, made, requested to or accepted from the same organisation or individual on a regular basis (which could give rise to an actual or perceived cumulative effect of inducing the recipient to act improperly).
- 5) The gift must not be in cash or cash equivalents, such as cheques, gold coins and gift cards.

Where it is necessary to decline a gift or offer of hospitality, do so carefully and sensitively to avoid causing offence to the individual or organisation offering the gift or hospitality.

In addition to the foregoing, you must also comply with the requirements of the Atlas Code of Conduct with respect to giving and receiving gifts.

2.3.2 ENTERTAINMENT – GOVERNMENT OFFICIALS

You must get the prior written approval of the Atlas General Counsel or the Atlas CEO before incurring any entertainment expenses (including meals) for a Government Official unless **all** of the following conditions are met:

- 1) the entertainment or meals are permissible under applicable laws and, for officers and employees of a public international organization, the rules of that organization;
- 2) the entertainment or meals occur in connection with substantive business meetings and are attended by appropriate company representatives;
- 3) the entertainment or meal expenses are legitimate and commensurate with generally accepted local customs for private businesspersons; and

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- 4) the expenses are accurately recorded and approved in accordance with Atlas' accounting policies.

If all of the conditions above are not met, prior approval as set out above must be obtained.

Regardless of whether or not prior approval is required, you must report all entertainment involving a Governmental Official that is given or received to your local compliance officer who shall prepare a Compliance Activity Report with respect to such entertainment.

If a Government Official incurs any entertainment expenses (including meals) on your behalf, prior approval of the Atlas General Counsel or the Atlas CEO is not needed but you must report any such entertainment expenses to your local compliance officer who shall prepare a Compliance Activity Report with respect to such entertainment.

2.3.3 ENTERTAINMENT – NON-GOVERNMENT OFFICIALS

You must comply with the requirements in the Atlas Code of Conduct relating to entertainment expenses with respect to any Third Party who is not a Government Official.

2.3.4 GIFTS – GOVERNMENT OFFICIALS

You must get the prior written approval of the Atlas General Counsel or the Atlas CEO before giving any gifts to a Government Official except under the following circumstances:

- 1) the gift or item is of nominal value (i.e., less than USD \$100) bearing the company's logo or otherwise generally distributed by the company to its customers and vendors as a token of goodwill;
or
the gift or tangible object is commensurate with legitimate and generally accepted local customs for private businesspersons and does not exceed a nominal amount (i.e., less than USD \$100) per person or is given to reciprocate a gift given by the Government Official and is of reasonably equivalent value to the gift received; and
- 2) in any case, the gift is permissible under applicable laws and, for officers and employees of a public international organization, the rules of that organization; and
- 3) the expenses involved in such gift are accurately recorded and approved in accordance with Atlas' company's accounting policies.

Regardless of whether or not prior approval is required, you must report all gifts received from a Governmental Official to your local compliance officer who shall prepare a Compliance Activity Report with respect to such gift.

Never give a gift of cash.

If a Government Official gives you a gift with a nominal value (i.e., less than USD \$100 based upon your best estimate), prior approval of the Atlas General Counsel or the Atlas CEO is not needed but you must

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report any such gift to your local compliance officer who shall prepare a Compliance Activity Report with respect to such gift.

If a Government Official gives you a gift that based upon your best estimate has a value of more than USD \$100, you must get the written approval of the Atlas General Counsel or the Atlas CEO to keep the gift. If the gift is not approved you must surrender the gift to the Atlas General Counsel. If the gift is approved, you must report any such gift to your local compliance officer who shall prepare a Compliance Activity Report with respect to such gift.

2.3.5 GIFTS – NON-GOVERNMENT OFFICIALS

You must comply with the requirements in the Atlas Code of Conduct relating to gifts to or from any Third Party who is not a Government Official.

2.3.6 TRAVEL

At times, Atlas is requested to pay the travel and lodging expenses of Government Officials in connection with trips to meet with Atlas representatives or to visit Atlas facilities. You must obtain the prior written consent of the Atlas General Counsel or the Atlas CEO before agreeing to reimburse expenses directly to, or payments of travel and lodging expenses on behalf of, Government Officials. Reimbursement is generally acceptable where expenses relate to reasonable and *bona fide* travel, accommodation and meal expenses in connection with, or the demonstration of Atlas' facilities or services, or performance of a contract with the relevant government or state-owned entity. Advance per diem compensation is not permitted. Wherever possible, arrange to reimburse the governmental entity directly for the expenses rather than reimbursing the individual Government Official.

No payments of expenses or reimbursements are to be made:

- 1) by cash payment directly to a Government Official;
- 2) for expenses relating to family members or other persons accompanying a Government Official;
- 3) for expenses relating to destinations that are not directly related to Atlas' facilities, products, or services; or
- 4) for expenses that are excessive in the reasonable judgment of your local compliance officer.

All travel expenses must be accurately recorded in Atlas' accounting records.

2.4 POLITICAL CONTRIBUTIONS

A "political contribution" includes payments for fundraising dinners and similar events as well as actual contributions to political parties or candidates. No Atlas funds, assets, services or facilities shall be contributed to any candidate for political office, member of a political party or political action committee, without the prior written approval of the Atlas Board of Directors.

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Political contributions to a candidate for political office, to a political party, or to a political action committee must be approved as follows:

- 1) Determination that payment would be compliant with local law: Local counsel must be consulted and must provide a written determination that such a payment is legal under the applicable country's law.
- 2) Board Approval: The Atlas Board of Directors must approve any political contribution prior to making any payment. The request for approval must be written and include information sufficient to prove the political contribution is *bona fide* and legal.
- 3) Record retention: All documents pertaining to the contribution, including documents described in (1) and (2) should be sent to Atlas' Accounting group and to the local compliance officer.
- 4) Accounting: The contribution must be accurately recorded in the relevant company's accounting records.

2.5 DONATIONS TO CHARITIES

Charitable donations must never be a condition for or to influence any action or decision or to secure any other improper advantage (relating to a Governmental Official or otherwise). Before donating to a charitable entity, you must observe the following required procedures:

- 1) Written Authorization from the local compliance officer: The compliance officer responsible for your operation must authorize the contribution in writing. To obtain a written authorization, provide the compliance officer with a completed Due Diligence Questionnaire for Charitable Donations in the form of Attachment C. The compliance officer will authorize the contribution only after verifying that the contribution complies with local law.
- 2) Background check on charitable organization: The relevant charity must, in fact, be a *bona fide* organization, not controlled by or for the benefit of a Government Official, and the contribution must not be as a condition for, or to influence any governmental action or decision or to secure any other improper advantage. Adequate diligence must be conducted to confirm that the charity is a *bona fide* organization. This requirement can be satisfied by completing the Due Diligence Questionnaire for Charitable Donations in the form of Attachment C.
- 3) Record Retention: All documents relating to the donation, including documents described in (1) and (2) should be sent to Atlas' Accounting group and to your local compliance officer.
- 4) Accounting: All charitable donations should be accurately recorded in Atlas' accounting records.

The local compliance officer must prepare a Compliance Activity Report with appropriate supporting information and sufficient detail.

III. ENGAGING AGENTS, CONSULTANTS, AND OTHER REPRESENTATIVES

3.1 INTRODUCTION

This Policy prohibits a Third Party, acting on behalf of Atlas, from offering anything of value to a Government Official to influence an action or decision of the Government Official. Agreements with Third Parties who may interact with Government Officials on behalf of Atlas must be in writing and state the services to be performed, the fee basis, amounts to be paid, and other material terms and conditions. Such agreements must also be reviewed and approved by the local compliance officer (such approvals to be evidenced by the initials or stamp of the local compliance officer on the signature page). Payments must bear a reasonable relationship to the value of the services rendered and must be completely documented and recorded. Payments should be made by check or wire transfer in a lawful currency to the person directly or to the person's bank account in the country where the services are performed.

3.2 DUE DILIGENCE REPORT

The commercial person responsible for engaging a Third Party who may interact with Government Officials on behalf of Atlas should perform a background check and complete a due diligence questionnaire with respect to such Third Party in the form attached to this policy. (See [Attachment D](#))

3.3 "RED FLAGS" OR OTHER WARNINGS

Suspicious actions, payments or demands of a Third Party at any time during the due diligence review or term of engagement should be investigated. The following warnings or "red flags" are signs of conduct that may violate this Policy, and should immediately be discussed with the local compliance officer:

- 1) unusual or excessive payment requests, such as requests for over-invoicing, up-front payments, unusual commissions or mid-stream compensation payments, requests for payments in a third-party country, to a third party, to a foreign bank account, in cash or otherwise untraceable funds;
- 2) requests for political or charitable contributions;
- 3) learning of a previously undisclosed relationship between the Third Party and a Government Official (family or business ties);
- 4) any refusal or hesitancy by the Third Party to promise in writing to abide by Atlas' anti-bribery and anti-corruption provisions.
- 5) rumors or charges against the Third Party for violation of local or foreign laws or regulations relating to the award of government contracts;
- 6) a demand or strong suggestion by a Government Official that a particular Third Party should be retained;

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- 7) reliance by the Third Party on political/government contacts as opposed to knowledgeable staff and investment of time to promote Atlas' interests; or
- 8) a desire of the Third Party to keep the consulting arrangement or the terms of its, his or her retention secret;
- 9) history of corruption in the country in which the Third Party does business. Transparency International assigns each country a Corruption Perception Index (CPI) rating from 1-10 with 1 being most corrupt. A rating under 5 is considered a significant risk for corruption. To determine the CPI for a country, go to:http://www.transparency.org/policy_research/surveys_indices/cpi

3.4 CONTRACTUAL PROVISIONS

All agreements with Third Parties who interact with Government Officials on behalf of Atlas must contain covenants that the Third Party will not make any payment, loan or gift of anything of value to a Government Official, political party or candidate in order to obtain or retain business or secure any improper advantage for Atlas. The agreement also should contain an obligation on the part of the Third Party to certify periodically that it has no knowledge of any such activities.

In addition, the agreement must contain representations and warranties which obligate the Third Party to:

- 1) report immediately any information the Third Party learns that may indicate that either a violation of the U.S. Foreign Corrupt Practices Act (the "FCPA") or the UK Bribery Act (the "UK Act") has occurred or an improper payment has been made;
- 2) certify that no Government Official, political party or candidate owns an interest in the Third Party and obligate the Third Party to give notification as soon as possible if there is any change in ownership of the Third Party;
- 3) provide for the right of investigation and audit, as deemed appropriate to verify compliance with this Policy;
- 4) permit termination of the agreement immediately upon a good faith belief that the Third Party has violated the FCPA, the UK Act or this Policy or put Atlas in material risk of a violation of the FCPA, the UK Act or this Policy;
- 5) permit the terms of the agreement, including payment terms, to be disclosed to government agencies, e.g., the United States Department of Justice, or to whomsoever Atlas' General Counsel determines has a legitimate need to know;
- 6) certify that no work has been sub-contracted, or that if work under the contract has been sub-contracted that such sub-contractor is subject to all provisions under Sections 3.4 and 3.5 of this Policy;

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Model provisions are maintained by the Atlas Legal group and should be used to the extent possible. Also, please refer to the Legal Department Policies and Procedures Manual for further guidance regarding appropriate contractual provisions.

3.5 CERTIFICATIONS

Atlas must obtain an executed certification from each of the Third Parties who interact with Government Officials on behalf of Atlas (See Attachment B) on an annual basis.

The local compliance officers shall generate a Compliance Activity Report that will contain the completed agreement, annual certification and other supporting documentation.

IV. JOINT VENTURES, MERGERS AND ACQUISITIONS AND OTHER EQUITY TRANSACTIONS

4.1 INTERNATIONAL JOINT VENTURES

4.1.1 GENERAL CONCERNS

Atlas may be exposed to business risk through conduct undertaken by joint venture partners or by companies in which Atlas has some management or equity interest. In some circumstances, Atlas may be liable for actions of a joint venture partner if Atlas knew or should have known of, facilitated, or authorized an improper payment. Companies may still be exposed to business risk even when its ownership interest is small.

Joint ventures with Government Officials or foreign governments raise even more significant questions and, correspondingly, increase potential for liability. In countries with developing markets where the public and private sectors often overlap, it can be difficult to tell when you are doing business with the government versus a private concern. Frequently, Government Officials may have dual roles and serve both as private businesspersons and as Government Officials. Joint ventures involving Government Officials as partners require strict scrutiny of the proposed compensation to the joint venture partner and the compensation and duties of employees of the joint venture itself.

Prior to entering into any international joint venture relationship an effective due diligence review must be performed in compliance with this Policy. The joint venture agreement should include provisions relating to conduct prohibited by this Policy, and the joint venture personnel and partners should be educated about and agree to comply with this Policy. Additionally, audit rights, routine oversight and compliance certifications by all employees of the joint venture should be part of Atlas' contractual rights.

If you suspect or learn that a violation of this Policy or other improper payment by a joint venture in which Atlas owns an interest has occurred or may occur, you should immediately advise the local compliance officer. Senior management, in consultation with the local compliance officer should then investigate the matter thoroughly and decide as to whether to continue participation in such joint venture.

4.1.2 DUE DILIGENCE PROCEDURES

Prior to entering into any joint venture agreement, an effective due diligence review must be performed to verify the ownership, reputation and credibility of the potential partner or counterparty. This diligence must include conducting an OFAC review on the potential joint venture, each of the members of its Board of Directors (or equivalent governing body) and each of its shareholders. In addition, an initial determination should be made as to whether a potential partner is willing to represent and agree that it has not made and will not make any illegal payments to Government Officials, and that the joint venture will keep and maintain accurate books and records.

4.1.3 CONTRACTUAL PROVISIONS

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Anti-bribery-related contractual provisions providing that no improper payments have been or will be made to Government Officials must be included in every joint venture agreement. The agreement must also contain an obligation on the part of the joint venture and the joint venture partner to certify annually that it has no knowledge of any such activities (See [Attachment E](#)).

If a proposed joint venture partner refuses to give the requested certifications, consult your local compliance officer for further advice. Once consulted, the compliance officer will review the basis for the partner's refusal to give the certification. In the absence of a certification, the Atlas General Counsel may give approval for the joint venture only after a determination that the refusal does not reflect an intention on the joint venture partner's part to violate the FCPA, the UK Act or this Policy.

The joint venture agreements should further include representations and warranties to the Atlas contracting party that, in essence:

- 1) obligate the joint venture partner to report immediately any information the joint venture partner learns that may indicate that a violation of the FCPA, or the UK Act has occurred, this Policy has been violated, or an improper payment has been made;
- 2) certify that no Government Official, political party or candidate owns an interest in the proposed joint venture partner and obligate the joint venture partner to give notification as soon as possible if there is any change in ownership of the joint venture partner;
- 3) provide the right of investigation and audit of the joint venture to verify compliance with this Policy;
- 4) provide the right to refuse to fund or to terminate the joint venture immediately upon a determination that the joint venture partner has violated the FCPA, the UK Act, this Policy or put Atlas in material risk of a violation of the FCPA or the UK Act;
- 5) permit information relating to any suspected violation of the FCPA or the UK Act, this Policy, or the terms of the agreement to be disclosed to government agencies, e.g., the United States Department of Justice, the Securities and Exchange Commission, or other entities that may have a law-enforcement interest in such matters;
- 6) prohibit the joint venture partner from retaining any Third Parties to interact with Government Officials on behalf of the joint venture without the prior written approval of the joint venture; and
- 7) require the joint venture to make and keep accurate books and records and to develop and maintain adequate internal accounting controls.

Model provisions are maintained by the Atlas Legal group and should be used whenever possible. Also, please refer to the Legal Department Policies and Procedures Manual for further guidance regarding appropriate contractual provisions.

If Atlas acquires an interest in an existing Joint Venture and in connection with such acquisition becomes a party to an existing Joint Venture agreement, then commercially reasonable efforts must be used to incorporate the requirements of this Policy into the existing agreement. If this is not possible, the Atlas

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General Counsel must be consulted prior to the closing of the acquisition and consent of the Atlas General Counsel to the provisions of the existing agreement must be requested.

The local compliance officer shall generate a Compliance Activity Report that will contain the completed agreement, annual certification and other supporting documentation.

4.2. MERGERS AND ACQUISITIONS

4.2.1 IN GENERAL

As with joint ventures, Atlas risks vicarious liability in acquiring an interest in an entity because a company investing materially in, merging with or acquiring another entity may be held liable for actions taken by the other entity that would violate applicable anti-bribery and anti-corruption laws.

Prior to signing any agreement relating to a merger or acquisition, an effective due diligence review must be performed with respect to the target entity. This diligence must include conducting an OFAC review on the potential target, each of the members of its Board of Directors (or equivalent governing body) and each of its shareholders. In addition, the Atlas General Counsel must confirm that all requirements of the Actis Customer Due Diligence (CDD) are satisfied.

"Red flags" discovered during the course of due diligence should be brought to the immediate attention of the Atlas General Counsel.

4.2.2 CONTRACTUAL PROVISIONS

When acquiring a company, the merger or acquisition agreement should require the seller and the acquired company to represent and warrant that:

- (1) neither the seller nor the acquired company or any of their wholly or partially owned subsidiaries, directors, officers, employees, agents or other representatives has engaged in, or has any knowledge of, any conduct involving improper payments or falsified books and records;
- (2) none of the company's current or former owners (direct or indirect), directors, officers, employees, consultants, agents or other representatives are, or have been, Government Officials within the meaning of the FCPA and the UK Act; and
- (3) the seller will indemnify the relevant Atlas entity for any breach of the anti-bribery and anti-corruption related representations and warranties in the agreement (and this indemnification will not be subject to any caps or limitations on survival).

Model provisions are maintained by the Atlas Legal group and should be used whenever possible. Also, please refer to the Legal Department Policies and Procedures Manual for further guidance regarding appropriate contractual provisions.

4.2.3 POST-ACQUISITION COMPLIANCE

After an acquisition of a company, or acquisition of a controlling interest in a company, the acquired company must be subject to this Policy.

4.3 INVESTMENT TRANSACTIONS

A debt or equity investment in a company that does not result in Atlas acquiring control in the company may still pose risks. Atlas should avoid making any equity investment that could be perceived as an indirect payment to a Government Official or political party. Pay attention to “red flags” or activity suggesting that improper payments have been or will be made.

Before making, or committing to make, an investment in a company, a due diligence review must be performed. The extent of the procedures may depend, in part, on the size and nature of the investment and on the existence, if any, of any “red flags.”

The agreement by which Atlas obtains its non-controlling interest should include as many protective provisions as possible. Finally, after acquiring a non-controlling interest in a company, that company's anti-bribery and anti-corruption compliance program should be monitored to the extent possible, and it must be ensured that Atlas in no way actively participates in or passively condones any improper or corrupt payments.

V. ACCOUNTING PROCEDURES

5.1 FINANCIAL CONTROL SYSTEMS AND ACCOUNTING REQUIREMENTS

It is Atlas' policy to maintain accurate detailed records that fairly reflect each company's transactions, regardless of whether they are domestic or international. It maintains a system of internal accounting controls sufficient to provide reasonable assurances that the nature and purpose of all transactions are recorded as necessary to determine the transactions' compliance with applicable anti-bribery and anti-corruption laws and this Policy regardless of whether the transactions are financially material.

All Employees are responsible for completely and accurately recording expenses and payments to third parties so that the business purpose, value and recipient is clear.

Undocumented payments are prohibited, and false or misleading entries must never be made in Atlas' books and records for any reason. No payment shall be approved or made with the express or implied agreement or intent that any part of it is to be used for any purpose other than that described by the documents supporting the payment. In the event that the supplier or service provider does not issue an invoice, and such practice is acceptable in the country or region concerned given the nature and value of the transaction (e.g. services provided by janitors, drivers, movers or guards that are not employed by Atlas), the related expenses must be recorded accurately in Atlas' books and records.

VI. REPORTING SYSTEM

6.1 REPORTING A POSSIBLE VIOLATION

Any Employee who is aware of a possible violation of this Policy or improper accounting or financial reporting or has a question as to whether a situation is a possible violation of this Policy or constitutes improper accounting or financial reporting, should contact the Atlas General Counsel.

We hope that Employees will feel able to voice concerns openly. However, if you want to raise your concern confidentially, we will make every effort to keep your report in confidence unless disclosure is required or deemed advisable in connection with any governmental investigation or report, in the interest of Atlas, or in the legal handling of the matter. Please bear in mind that if a reporting person chooses to remain anonymous, the scope and outcome of the investigation may be impacted

6.2 INVESTIGATION OF A POSSIBLE VIOLATION

All reports will be investigated. Recommended actions will be taken in light of the outcome of an investigation, including disciplinary steps where appropriate and consideration of whether any relevant authorities should be informed. It is important that reporting persons do not conduct their own investigations. Investigations of alleged violations may involve complex legal issues and acting on one's own may compromise the integrity of the investigation.

6.4 RETALIATION PROHIBITED

Atlas strictly prohibits retaliation, harassment, or intimidation against any Employee who makes a report in the good faith of suspected misconduct or wrongdoing.

6.5 NO RIGHTS CREATED

This Policy states the fundamental principles and key policies and procedures that govern the conduct of Atlas' business as it pertains to applicable anti bribery and anti-corruption laws. It is not intended to and does not create any rights in favor of, or any obligation to, any director, employee, client, supplier, competitor, stockholder or any other person or entity.

VII. TRAINING

Training on this Policy will be provided at each new Employee's induction and through periodic training for all Employees.

All Employees must attend live training every two calendar years and must complete on-line training in every calendar year in which live training is not provided.

All Employees with supervisory or management duties are also responsible for implementing the provisions of this Policy to help prevent violations. They must ensure that the Employees under their direction or control are familiar with, and apply, the provisions of this Policy.

VIII. COMPLIANCE ACTIVITY REPORT

Within 15 days of the last day in each quarter, all local compliance officers shall submit a Compliance Activity Report to the Atlas General Counsel for the following activities:

- all reported entertainment expenses;
- all reported gifts;
- all political contributions; and
- all donations to foreign charities.

Furthermore, all local compliance officers shall attach to the Compliance Activity Report in the compliance files:

- a copy of the completed due diligence questionnaire and all executed anti-bribery certifications when engaging international agents, consultants, or other representatives who interact with Government Officials; and
- all documentation, including the completed due diligence forms and original (and subsequent) anti-bribery certifications related to international joint ventures, international mergers and acquisitions and other international equity transactions.

On a quarterly basis, the Atlas General Counsel will present a compliance report to the Board of Directors which summarises the reported compliance issues, the status of the investigations into each, and any action taken or proposed in response.

IX. DISCIPLINARY ACTION

Disciplinary action may be taken not only against those who authorise or participate directly in a violation of anti-bribery laws, trade controls or this Policy, but also against:

- 1) any individual who deliberately fails to report a violation, or suspected violation, as required;
- 2) any individual who deliberately withholds material and relevant information concerning a violation;
- 3) any individual who fails to co-operate with an investigation into an actual or potential violation; and
- 4) any offender's supervisor or manager, to the extent there was a lack of leadership, oversight, supervision or diligence.

X. QUESTIONS

For questions about this Policy or for guidance regarding interaction with Government Officials, contact the Atlas General Counsel.

ATTACHMENT A - EMPLOYEE CERTIFICATE COMPLIANCE

I acknowledge that it is my responsibility to read and comply with the Atlas Anti-Bribery and Anti-Corruption Policy (the "Anti-Bribery and Anti-Corruption Policy") and to ensure that those whom I supervise also comply. I certify that I have read and comply with the Anti-Bribery and Anti-Corruption Policy. I further certify that all questions, issues, or possible violations of laws prohibiting improper payments, bribes or kickbacks, including any matters involving the Anti-Bribery and Anti-Corruption Policy, which arose since my last certification have been discussed with a local compliance officer or the Atlas General Counsel, as required in the Anti-Bribery and Anti-Corruption Policy.

I certify that neither I nor (to my knowledge) any other person, including but not limited to, any person whom I supervise, has made, authorized, or offered to make any loan, gift, donation, payment, or transfer of any other thing of value, directly or indirectly, in cash or in kind to any "Government Official" as defined below or political party in connection with any business activity of the Atlas Renewable Energy platform (collectively "Atlas") in a manner that would violate the Atlas Anti-Bribery and Anti-Corruption Policy. For purposes of this certificate, a "Government Official" means: : (i) any official, employee or representative of, or any other person acting in an official capacity for or on behalf of, any (A) government, including any national, regional or local government (including, but not limited to, someone who holds a legislative, administrative or judicial position of any kind, whether appointed or elected), (B) political party, party official or political candidate, or (C) public international organisation; or (ii) any person who exercises a public function for or on behalf of a country or for any public agency or enterprise of (or under the control or supervision of) that country.

I have no reason to believe that the books, records and accounts of Atlas do not, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of Atlas. To the extent that my responsibilities relate to Atlas' accounting and record-keeping procedures, I certify that I have kept accurate and complete records and reports with respect to any issues related to the Anti-Bribery and Anti-Corruption Policy.

If I should learn or believe that Atlas or any of its representatives or business partners is, or may be, violating or causing Atlas to violate the Anti-Bribery and Anti-Corruption Policy, I will immediately advise a local compliance officer or the Atlas General Counsel.

Signature of Employee

Date

Printed Name and Title

ATTACHMENT B - ANNUAL CERTIFICATION OF COMPLIANCE FOR AGENTS, CONSULTANTS AND REPRESENTATIVES

I, [name], a duly authorized representative of [name of agent, representative, or consultant company] (the "Representative"), do hereby certify for and on behalf of such company, that neither I, nor to my knowledge any other person, including but not limited to every officer, director, employee, representative or agent of Representative who has had any direct involvement with any of the management or operations of the business of the Representative under the Agreement between Atlas and the Representative, has made, offered to make, or agreed to make any loan, gift, donation or payment, or transfer of any other thing of value directly or indirectly, whether in cash or in kind, to or for the benefit of any "Government Official" and/or political party, in connection with any business activity of the Atlas Renewable Energy platform.

For purposes of this certificate, a "Government Official" means: : (i) any official, employee or representative of, or any other person acting in an official capacity for or on behalf of, any (A) government, including any national, regional or local government (including, but not limited to, someone who holds a legislative, administrative or judicial position of any kind, whether appointed or elected), (B) political party, party official or political candidate, or (C) public international organisation; or (ii) any person who exercises a public function for or on behalf of a country or for any public agency or enterprise of (or under the control or supervision of) that country.

I will immediately advise Atlas' General Counsel should (i) I learn of any of the prohibited activities described above, or (ii) if there are any changes in the ownership or control of the Representative.

I hereby confirm that neither I nor any other person at the Representative company is a Government Official.

[REPRESENTATIVE]

(Representative name)

Date: _____

By: _____

Name: _____

Title: _____

ATTACHMENT C - DUE DILIGENCE QUESTIONNAIRE FOR CHARITABLE DONATIONS

Section A: Should be filled out by the Atlas employee that will serve as the primary point of contact for the Charitable Donation:

1. Date of request (DD/MM/YYYY):

2. Name of the Receiving Party: _____

3. Does any employee or representative of the Receiving Party have any professional relationship with any Atlas company?

Name	Position
_____	_____
_____	_____
_____	_____

4. To the best of your knowledge, are you aware if the Receiving Party or any of its management has been involved in any process or investigation relating to a financial crime, fraud, corruption, bribery, money laundering, etc.?

YES NO

If yes, please specify:

5. Has an OFAC review been performed for the Receiving Party and all of its administrators (BOD members and legal representatives)?

YES NO

6. Were there any "hits" during the OFAC search? Detail list

Name	Position
_____	_____
_____	_____
_____	_____
_____	_____

7. Amount of Charitable Donation Local Currency: _____
US\$: _____

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I certify to the best of my knowledge, that this donation or contribution is not a condition for, or to influence any governmental action or decision or to secure any other improper advantage:

Requesting Party

Signature

Name: _____

Position: _____

Date (DD/MM/YYYY):

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Compliance Officer Authorization

Signature

Name: _____

Date
(DD/MM/YYYY):

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ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

Section B: Should be filled out by the Receiving Party

1. Date of requirement (DD/MM/YYYY):

2. Name of the Receiving Party:

Address:

Telephone: _____ Fax: _____ e-mail: _____

Legal Representative: _____

3. What benefits does the Receiving Party provide to the community?

4. Does any employee or representative of the Receiving Party have any professional relationship with any Atlas company?

Name

Position

_____	_____
_____	_____
_____	_____

5. List names of the Receiving Party's administrators (Board of Directors and Legal Representatives):

Name

Position

_____	_____
_____	_____
_____	_____

6. Is any employee of the Receiving Party (e.g., Board of Directors, Legal Representative, owner, stakeholder, director, manager, employee, etc.) part of a government agency or a government official?

YES

NO

Name

Position

_____	_____
_____	_____
_____	_____

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7. Is any employee of the Receiving Party (e.g., Board of Directors, Legal Representative, owner, stakeholder, director, manager, employee, etc.) personally related to an employee of any Atlas company?

YES NO

Entity		Atlas Employee	
Name	Position	Name	Position
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

8. Charitable Donation description including Type of Donation (e.g., cash, services, employee volunteers, etc.)

9. What is the amount of the donation or contribution? _____

10. Signatures

Entity's Legal Representative

Name: _____
Position: _____ Date: (DD/MM/YYYY) _____

Compliance Officer Authorization

Signature

Name: _____

Position: _____

Date (DD/MM/YYYY):

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ATTACHMENT D - DUE DILIGENCE QUESTIONNAIRE FOR THIRD PARTIES

Section A of the format should be filled out by the responsible person in Atlas, in support of the activities in the contracting process with a Third Party (the "Contractor").

SECTION A:

Name: _____

Address: _____

Phone: _____ Fax: _____ E-mail: _____

Owner: _____ Legal Representative: _____

Mark "X"

Natural Person Legal Person

Is the Contractor part of any government entity?

YES NO

Which _____

Has the Contractor any relationship with a government entity?

YES NO

What type? _____

What type of services will the Contractor render?

Estimated time of the services: _____

What were the reasons to choose this Contractor?

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What will be the total amount of the services paid to the Contractor? _____

Is this amount comparable to the market?

YES NO

If no, what are the reasons for agreeing to pay this amount?

Are you aware if the Contractor or any of its related companies have been involved in any kind of financial crime investigation, fraud, corruption bribery, money laundering, etc.?

YES NO

If yes, please give details in an additional page.

Has an OFAC review been performed for the Contractor and all of its administrators (BOD members and legal representatives)?

YES NO

Were there any "hits" during the OFAC search? Detail list

Name	Position
_____	_____
_____	_____
_____	_____

Signature

Name: _____

Position: _____

Date: _____

Section B must be filled out by the Third Party ("the Contractor") as a support of the activities in the contracting process

SECTION B:

Name ("the Contractor"): _____

Address: _____

Phone: _____ Fax: _____ e-mail: _____

Owner: _____ Legal Representative: _____

Please provide full, legal names, position, and location of the employees who will interact with government officials

Name	Position
_____	_____
_____	_____
_____	_____
_____	_____

Is the Contractor part of any government entity?

YES NO

Which _____

Is the Contractor part of any larger corporate group?

YES NO

If yes, list the companies or corporations in an additional page, indicating, name, address and telephone number for each one.

Is any owner, controlling shareholder, director, officer, senior level employee or agent a government official?

YES NO

If yes, attach details.



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Signature of Contractor

Name: _____

Date: _____



ATTACHMENT E - ANNUAL CERTIFICATION OF COMPLIANCE FOR JOINT VENTURE PARTNERS AND JOINT VENTURES

I, _____, a duly authorized representative of _____ (the "Company") do hereby certify for and on behalf of the Company that neither the Company nor, to my knowledge any officer, director, employee, representative or agent of the Company have offered or agreed to make any loan, gift, donation or payment or transfer of any other thing of value directly or indirectly, whether in cash or in kind, to or for the benefit of any Government Official (as defined below) or political party to obtain or retain business or to secure any improper advantage for the Company or _____ (the "Joint Venture"). For purposes of this certificate, a "Government Official" means: : (i) any official, employee or representative of, or any other person acting in an official capacity for or on behalf of, any (A) government, including any national, regional or local government (including, but not limited to, someone who holds a legislative, administrative or judicial position of any kind, whether appointed or elected), (B) political party, party official or political candidate, or (C) public international organisation; or (ii) any person who exercises a public function for or on behalf of a country or for any public agency or enterprise of (or under the control or supervision of) that country.

I will immediately advise _____ [FILL IN THE COMPANY OR THE PARTNER IF ATLAS IS GIVING CERTIFICATE] should I learn of any violation of any applicable anti bribery laws which would be reasonably likely to affect the Joint Venture.

[NAME OF COMPANY]

[SIGNATURE]

[TYPED NAME]

[DATE]