

Anti-Corruption And Anti-Bribery Policy

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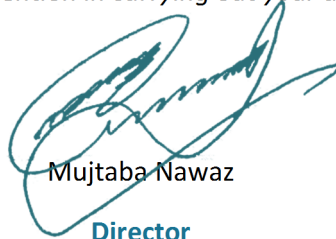
STATEMENT OF THE DIRECTOR

Our Code of Ethics affirms Foster's commitment to uphold high moral and ethical principles and specifies the basic norms of behavior for those conducting business on its behalf. While Foster's business practices must be consistent with the business and social practices of the communities in which we operate, we believe honesty is the essential standard of integrity in any locale. Thus, though local customs may vary, Foster's activities are to be based on honesty, integrity, respect, and compliance with all applicable laws, including those laws which prohibit corruption.

This Policy supplements the Code of Ethics and reinforces the Company's commitment that it will work against corruption in all its forms, including corrupt payments to government officials as well as commercial bribery such as kick-backs and bid rigging.

Each Foster executive and manager, and all personnel with direct or indirect contact with governmental officials, Clients, Suppliers, Third Party Contractors, is required to be fully familiar with this manual and to adhere strictly to the practices it describes. You are also required to advise the employees under your supervision of these requirements and to monitor their compliance.

This policy also identifies practices which could potentially violate anti-corruption laws; however, it is not intended to equip you to act as your own legal counsel. Instead, it will help you recognize when you need to seek the advice of our Compliance Coordinator. I expect each of you to give these requirements your careful attention in carrying out your duties.



Mujtaba Nawaz
Director

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PURPOSE AND GOALS OF POLICY

The purpose of this document is to strengthen Foster's policy of complying with all lawful requirements, both domestic and foreign, applicable to the Company's business. This policy is intended to outline risks related to bribery and corruption, to highlight your responsibilities under both the relevant anti-corruption laws and Company policies, and to provide you with the tools and support necessary to identify and combat those anti-corruption risks.

SCOPE AND RANGE OF APPLICATION

Foster expects all employees, officers, directors, and third parties working on its behalf to refrain from engaging in any form of bribery or corruption, irrespective of citizenship, domicile, or location.

APPLICABLE LAWS

Employees of the Company must abide by all applicable Anti-Bribery laws in Azerbaijan and the local laws in every country in which we do business (i.e. federal, regional, provincial, and state laws). Virtually every country in which we operate prohibits bribery. These laws generally prohibit both bribery of government officials and private sector (commercial) bribery.

POLICY DETAILS

- The use of Company funds, assets, or personnel for any unlawful, improper, or unethical purpose is strictly prohibited.
- You may not offer or give or promise anything of value to a government official with the intent to obtain or retain any business or any other advantage.
- You may not offer, promise or give directly or indirectly any commercial bribe to any person. Also, you may not receive a commercial bribe from any third party, such as a kick-back or other similar payment. For this purpose, a bribe is a payment or gift of any value (or promise thereof) made to secure or reward the improper performance of an activity or an improper commercial advantage.
- You may not pay for any business entertainment or give any gifts to government officials unless you follow the Company's Gift/Entertainment Guidelines, or you receive prior approval from the applicable Compliance Coordinator. Payment of per diems is strictly prohibited.

- You may not pay for or reimburse the travel expenses of any government officials, Client, Supplier or contractor, unless you have consulted with the applicable Compliance Coordinator to confirm the legitimacy and reasonableness of the expenses.
- You may not retain a consultant, agent, or intermediary who has contact with, deals with, or does business with a government official, Client, Supplier or Contractor until sufficient due diligence has been performed to enable Foster to conclude with reasonable assurance that the consultant, agent, or intermediary understands and will fully abide by applicable Anti-Corruption Laws and this Policy. Foster must have a written agreement with each of these consultants, agents and intermediaries which contains language confirming such party's binding agreement to comply with the Foster's Anti-Corruption Policy.
- You will not make any payments to government officials, including low-level government employees, to expedite or secure performance of a routine governmental action (sometimes referred to as "facilitation payments").
- You will not, on behalf of a Foster company, make use of corporate resources, including funds, goods, property, and/or services, for the purpose of contributing to: a political party; a campaign for elected office; a nomination process for a political party; a local political constituency; and/or any individual seeking election at any level of government in any jurisdiction.
- It is never permissible to provide a donation to improperly influence a government official, or in exchange for any improper favor or benefit. It may, however, be permissible to make donations directly to a government agency (rather than to an individual government official) as part of a charitable effort. Prior approval via Compliance coordinator is required before making such a donation.
- It is never permissible to hire or engage a government official, or his or her immediate family members, to improperly influence the official, or in exchange for any improper favor or benefit. Note that before hiring a government official (or relative thereof) Company associates must first receive legal approval via Compliance coordinator.
- Third-party agents, consultants, distributors, or any other third-party representatives acting for or on behalf of Foster (collectively, "third parties") are prohibited from making corrupt payments on the behalf of Foster. This prohibition also applies to subcontractors hired by third parties to perform work on Foster's behalf.
- You must make accurate and complete entries in Foster's books and records and follow Foster's accounting procedures and internal controls.

ADEQUATE RECORDS AND CONTROLS

The regulatory authority of Azerbaijan, imposes a statutory duty on companies to maintain accurate books and records and also requires companies to maintain an adequate system of internal accounting controls.

Foster's general accounting policies and internal audit procedures will generally ensure compliance with these requirements. Nonetheless, employees should follow all applicable standards, principles, laws, and the Company's practices for accounting and financial reporting involving any domestic or international transaction. In particular, employees should be timely and thorough when preparing all reports and records required by management. Finally, employees should not prepare or accept false records or invoices from third-party suppliers of services.

Examples of improper record-keeping include: making records appear to show a payment to one person when, in fact, the payment was made to someone else; creating a "slush fund"; submitting false or inaccurate expense account reports; and creating records that inaccurately characterize the true nature of a transaction or payment.

TRAINING AND COMPLIANCE

Training on this policy forms part of the induction process for all new employees. All existing employees will receive regular, relevant training on how to implement and adhere to this policy. In addition, all employees will be asked to formally accept conformance to this policy on an annual basis.

Our zero-tolerance approach to bribery and corruption must be communicated to all suppliers, contractors and business partners at the outset of our business relationship with them and as appropriate thereafter.

AUDITING

Company employees will conduct periodic internal audits of relevant Company operations to help ensure the Company's continued compliance with applicable Anti-Bribery laws and this Policy. It is the duty of all employees to cooperate with—and never interfere with or obstruct—such audit activities or Company investigations. Company auditors are expected to act independently, and to liaise with Compliance Coordinator & Company's Legal Counsel to clarify any questions related to application of this Policy.

REPORTING VIOLATIONS

All employees are responsible for the success of this policy and should ensure they use it to disclose any suspected danger or wrongdoing. If you observe a conduct that may violate this Policy, contact

Compliance Coordinator. Suspected violations will be reviewed and investigated as appropriate and may lead to disciplinary action.

Any such reporting will be treated as confidential to the extent permitted by law. The Company strictly prohibits retaliation for good faith reports of suspected misconduct. Failure to report a violation of this Policy constitutes an independent violation of this Policy and the COBC that is subject to discipline, up to and including termination of employment.

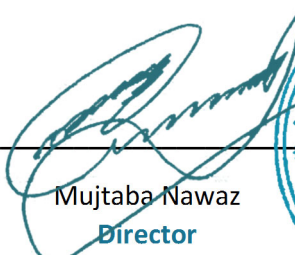
RISKS AND/OR CONSEQUENCES OF NON-COMPLIANCE

A violation of relevant anti-corruption laws can lead to severe civil and criminal penalties and reputational harm to our Company. Company employees that violate these laws can also face severe civil and criminal penalties, including jail time. The prohibition against bribery is incorporated into our COBC; thus, a violation of this Policy could also result in disciplinary actions including, but not limited to, termination of employment.

Employees are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the Compliance Coordinator.

This policy does not form part of any employee's contract of employment and it may be amended at any time.

Signed on the 1st of March 2022 for and on behalf of Foster APC MMC.


Mujtaba Nawaz
Director

