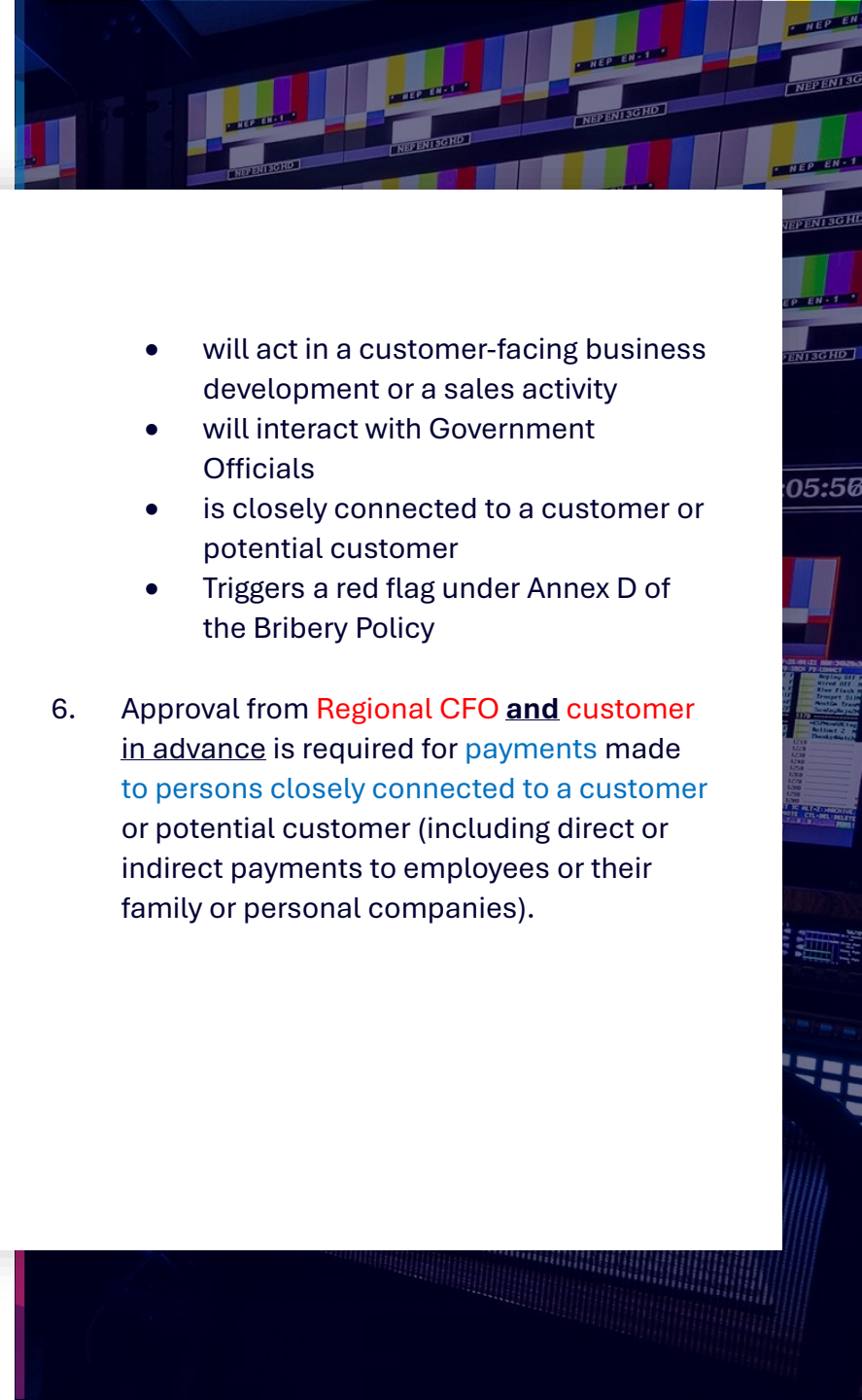


BRIBERY PROCEDURES



Gifts and Entertainment

1. Record of all gifts given or received, including meals, above a value equivalent to USD 200 on the **NEP Gifts and Entertainment Register**.
2. NEP's **Chief Legal Officer** must approve in advance:
 - Gifts, travel, or entertainment offered to any Government Officials.
 - Political contributions, social investment or charitable donations.

Accounting controls

Representatives are ("agents, consultants, suppliers, vendors, service providers and any others who act in any capacity on behalf of NEP").

3. All **invoices** issued by **Representatives** must be **itemized and contain sufficient detail** of the specific project and not contain simple generic explanations such as "consulting fee".
4. Approval from **Regional CFO** in advance of any work from Representatives that involve '**commissions**' or '**upcharges**'.
5. Approval from **Regional CFO** in advance and **Due Diligence Controls** completed (Annex C of the Bribery Policy) before any planned work from a '**Higher Risk Representative**' Representative who:

- will act in a customer-facing business development or a sales activity
 - will interact with Government Officials
 - is closely connected to a customer or potential customer
 - Triggers a red flag under Annex D of the Bribery Policy
6. Approval from **Regional CFO** **and** **customer** in advance is required for **payments** made **to persons closely connected to a customer** or potential customer (including direct or indirect payments to employees or their family or personal companies).