

PRCD-017

Global Anti-Corruption

SNC PROPRIETARY INFORMATION

Revision Information

Rev.	Effective Date	Summary of Changes	Revised Sections
K	06/08/2026	Administrative updates made throughout; Appendix B updated to reflect current state of due diligence sources, cadence, turnaround time, etc. Definitions added in Appendix C. Updated document template	All

Governing Documents

[PRCS-065 International Trade Compliance](#)

External Regulations/Standards

[Foreign Corrupt Practices Act \(FCPA\)](#)

[UK Bribery Act \(2010\)](#)

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1 Introduction

1.1 Purpose

The purpose of the **Global Anti-Corruption** procedure is to ensure that SNC employees, subsidiaries, consultants, suppliers, and [third parties](#), (“SNC representatives”) comply with and do not [willfully](#) violate U.S. and foreign anti-corruption laws [\[Appendix A\]](#).

1.2 Scope

All SNC personnel and representatives will comply with Foreign Corrupt Practices Act, the UK Bribery Act, and any other applicable anti-corruption laws and statutes in all locations where SNC operates.

2 Executive Commitment

SNC Team,

SNC's expanding international presence is a testament to our long-standing reputation at home for innovation and agility. As our global portfolio grows, however, it is paramount we continue to conduct our business in accordance with SNC's commitment to 'Gold Standard Ethics.' Adhering to this expectation is most critical to our international business, where customs and rule of law can vary broadly across borders. Regardless of where our officers, employees, consultants, agents, or representatives are operating, we demand adherence to our Ethics Policy, Global Anti-Corruption procedure, and applicable laws, such as the Foreign Corrupt Practices Act (FCPA) and U.K. Anti-Bribery Act (UKBA).

Our core value of 'Integrity' is synonymous with ethical behavior and business practice, of which global anti-corruption laws are a cornerstone. The ongoing commitment to our Ethics principles and anti-corruption laws ensures we protect US international security interests and SNC's reputation, while promoting an international business environment free of nefarious influence. By incorporating compliance into every stage of our international pursuits, SNC will remain a top global provider of innovative technology and set the standard for integrity in all that we do.

Fatih and I are dedicated to providing SNC employees and partners the support and resources needed to ensure we extend SNC values into every operational environment. Please leverage our subject matter experts within our Legal and International Trade Compliance teams for any questions related to our anti-corruption program or principles.



Eren Ozmen
President
Sierra Nevada Corporation

4 Global Anti-Corruption

Action By:

ITCO, Legal, Supply Chain,
Risk Management, Corp
Development, Business
Development, Security

ITCO & Legal

Action:

1. **Conduct** third party due diligence as defined in
2. Ensure due diligence is commensurate with severity and possibility of corruption risks.
 - Conduct risk scoping as an initial screening to determine whether a third party presents elevated corruption or compliance risk before assigning a due diligence level. Evaluate factors such as country risk, access to SNC assets or information, public-facing information, scope of relationship, interaction with government officials, and the overall risk scoping outcome to ensure consistent, enterprise-wide identification of higher-risk third parties.
 - Reassess due diligence when there are renewals of or scope changes to third-party agreements, material changes, or when additional team members are added to a third-party.
 - Maintain documentation of ongoing monitoring activities and risk mitigation outcomes for all elevated-risk third parties that have undergone due diligence.

All SNC Representatives

3. **Comply** with all anti-corruption and anti-bribery controls including:

- [PRCD-010](#) **Code of Ethics and Business Conduct**
SNC prohibits the offer, payment, promise to pay, authorization of payment, or acceptance of [anything of value](#) when given for the purpose of gaining an improper advantage in obtaining or retaining business, also known as a [bribe](#). SNC Representatives shall identify and declare all [conflicts of interest](#). Such prohibitions apply to transactions involving government and party [officials](#) and private businesses.
- [PRCD-094](#) **Corporate Development Process**
SNC investors and joint venture partners are reviewed and approved, including anti-corruption [due diligence](#), prior to the formalization of a business relationship.
- [PRCD-363](#) **Capture Management**
SNC representatives must be familiar with anti-corruption laws before conducting business development in foreign countries. ITCO and Legal provide resources outlining in-country anti-corruption laws and risks for specific pursuits.
- [REFN-055](#) **Acquisition Due Diligence & Integration**
The merger and acquisition process includes steps to identify and mitigate merger-and-acquisition corruption risk to SNC. Target companies are required to integrate risk mitigating elements within an Inter-Company International Control Plan (IICP).
- [MANL-006](#) **Sierra Nevada Acquisition Procedures**
SNC suppliers are screened for corruption risk upon entry into Source-to-Pay and are subject to continuous monitoring. SNC suppliers certify they have policies that prohibit foreign and domestic bribery and [facilitation payments](#), as well as policies and procedures to address [conflicts of interest](#), [gifts](#) and [hospitality](#), and whistleblowing.
- [REFN-013](#) **Allowable vs Unallowable**
SNC representatives are prohibited from the offer, payment, promise to pay, authorization of payment, or acceptance of [anything of value](#) from domestic government [officials](#) including [cash or cash-equivalent](#) payments. SNC representatives are prohibited from making [facilitation payments](#) and/or non-U.S. [charitable donations](#) to either public or private entities. Commercial and international business [gifts](#), entertainment and [travel expenditures](#) must be approved through the SNC ServiceNow Gift Request.

- [INST-103](#) **Facility Visits by Foreign Persons**
Foreign visitors to SNC facilities must be screened prior to arrival. Foreign visitor hosts and escorts are responsible for ensuring that foreign visitors do not receive or give [gifts](#) or other items contrary to this Process.
- [INST-198](#) **Anti Lobbying to Control Political Contributions**
SNC prohibits [political contributions](#) that officially or unofficially intend to benefit SNC or its partners. SNC will not engage in non-US [lobbying](#) activities unless approved by the VP of Legislative Affairs.
- [PRCD-007](#) **Indirect Domestic and International Business Development Consultant Request and Approval**
SNC may be liable if it knew, or should have known, of improper activity by [third parties](#) and failed to take appropriate steps to attempt to prevent such misconduct. SNC consultants and representatives are subject to enhanced [due diligence](#) prior to the formalization of a business relationship.

ITCO, Legal, International
Contracts, HR/Learning &
Development

4. **Design and deliver** global anti-corruption training to all SNC Representatives.
 - On an annual basis, **review & revise** the *Gold Standard of Ethics*, *International Trade Compliance*, and *Global Anti-Corruption* training content.
 - On an annual basis, **review & revise** [third party](#) global anti-corruption training and/or assignee list (based on risk exposure).

All Employees

5. **Participate** in SNC annual *Gold Standard of Ethics* and *International Trade Compliance* Required Compliance and Company Trainings (RCCT) as assigned through the Learning Management System (LMS).

International Business
Development Personnel &
others in high-risk positions

6. **Participate** in SNC annual *Global Anti-Corruption* Computer Based Training (CBT) as assigned through the LMS annually.

Third Parties: International
Representatives & Business
Development Consultants

7. **Participate** in third-party computer-based global anti-corruption training as assigned by SNC third-party [due diligence](#) provider.

SNC Internal Audit

8. **Conduct** bi-annual audit on this Global Anti-Corruption procedure.

All Employees

9. **Report** activity contrary to this procedure via any of the following means:
 - Report the concern to a manager
 - Report the concern to a Human Resources Business Partner
 - Report the concern to a member of the Ethics Committee
 - Report the concern to the SNC Ethics Officer
 - Report the concern to the SNC Ethics email address: sncethics@sncorp.com
 - Report the concern to the anonymous SNC Ethics Hotline: 855-349-9818

- Report the concern through the anonymous Ethics Portal:
sncorp.ethicspoint.com

The Ethics portal and hotline are administered by an independent third party and are available 24 hours a day, 365 days a year. The third-party administrator does not provide any identifying information but allows communication between an anonymous individual and the Ethics Committee via the online portal.

Retaliation is strictly prohibited against anyone who in good faith, reports conduct that is believed to be illegal or otherwise violates this Procedure, assists or participates in any manner in any investigation, proceeding or hearing conduct by a governmental enforcement agency.

5 Controls

[Foreign Corrupt Practices Act \(FCPA\)](#)

[UK Bribery Act \(2010\)](#)

6 Enablers

PRCD-396	Company Ethics & Principles
PRCD-010	Code of Ethics and Business Conduct
PRCD-094	Corporate Development Process
PRCD-363	Capture Management
REFN-055	Acquisition Due Diligence & Integration
MANL-006	Sierra Nevada Acquisition Procedures
REFN-013	Allowable vs Unallowable
INST-103	Facility Visits by Foreign Persons
INST-198	Anti Lobbying to Control Political Contributions
PRCD-007	Indirect Domestic and International Business Development Consultant Request and Approval
PRCD-346	Internal Audit Procedure
PRCD-245	Assessments & Compliance Incidents

- [U.S. Department of Justice FCPA Resource Guide](#)
- [Transparency International - Defense Companies Index \(DCI\)](#)
- ServiceNow Gift Request
- Splan Foreign Visit Request
- Training maintained in SNC LMS: Gold Standard of Ethics; and Global Anti-Corruption
-
- Red Flag Indicators [Appendix D]

7 Appendix A: Relevant Laws

FOREIGN CORRUPT PRACTICES ACT

Prohibited Conduct

The FCPA prohibits conduct that meet the following: **(1)** corrupt **(2)** payments or transfers of [anything of value](#) (including the offer, promise, or authorization of a payment or [anything of value](#) **(3)** to a foreign official, political party, political party official or any person while knowing that all or a portion of such payment or thing of value will go to the aforementioned parties **(4)** for the purpose of influencing any act or decision of the aforementioned parties.

Jurisdiction

The FCPA applies to United States “issuers” and “domestic concerns.” Issuers are companies registered with or otherwise required to file periodic reports with the SEC. Domestic concerns are (1) individuals who are citizens, nationals, or residents of the United States, or (2) entities organized under the laws of the U.S. or with a principal place of business in the U.S.

Actions by officers, directors, employees, or agents on behalf of issuers or domestic concerns can result in personal or corporate civil or criminal liability. Foreign entities that commit an act in furtherance of prohibited conduct in the United States are subject to FCPA’s jurisdiction.

UK BRIBERY ACT

Prohibited Conduct

The UKBA prohibits all the following conduct:

1. Offer, promise, or transfer of a bribe (including foreign officials)
2. Request, agreement, or acceptance of a bribe with the intention of rewarding with improper performance of a relevant function, and
3. Failure of a corporation to prevent bribes by associated persons.

An associated person is any person that performs services on behalf of an organization, such as employees, subsidiaries, and agents. The UKBA prohibits both receiving and/or giving a bribe to private individuals and/or public officials.

Jurisdiction

The UKBA segments jurisdiction based on the offense. Offenders of the prohibition of giving or receiving a bribe are liable under the UKBA if (1) any part of the act or omission takes place in the UK, or (2) there is a “close connection” to the UK (e.g., residency, incorporation, or citizenship). Jurisdictional reach for the offense of failure of a corporation to prevent a bribe extends to entities that “carry on a business or part of a business in the UK.”

*Escalation and/or de-escalation of due diligence level based on the perceived risk of the entity and the complexity of its relationship with SNC is at the discretion of Legal and ITCO. Justification for determination to be recorded with approval.

Qualifiers for Disengagement:

Any act or omission by the third party—including bad faith, dishonesty, willful misconduct or concealment, negligence, or violation of any U.S. law regulation, or SNC policy—that SNC, in its reasonable and sole discretion, determines could harm its interests or involves non-compliance with applicable legal or regulatory requirements.

9 Appendix C: Glossary

Anything of Value - Includes, but is not limited to cash, cash equivalents (such as gift cards, kickbacks or discounts), benefits or favors, entertainment, gifts, hospitality, meals, travel, charitable contributions, political contributions or employment opportunities. There is no minimum value for something to be considered “of value.” Examples include:

- Providing luxurious or overly frequent gifts and hospitality to someone;
- Promising to pay for personal medical, educational or living expenses;
- Making sponsorships or donations to the "pet charity" of a public official;
- Extending employment or an unpaid internship to the relative of a key decision-maker;
- Offering an investment at below market value of a company controlled by a public official who would benefit personally.
- Lavish meals.

Beneficial Ownership - Any person who, directly or indirectly, through any contract, arrangement, understanding, relationship, or otherwise has or shares: (1) Voting power which includes the power to vote, or to direct the voting of, such security; and/or (2) Investment power which includes the power to dispose, or to direct the disposition of, such security.

Bribe/Bribery - Giving, offering, promising, requesting, or authorizing the giving of anything of value, directly or indirectly, to any person or entity to induce a person to act, or refrain from acting, in relation to the performance of their duties, in order to obtain or retain any advantage or benefit.

Cash or Cash Equivalent - Money in the form of currency, which includes all bills, coins, and currency notes. Cash equivalents include but is not limited to gift cards, marketable securities, commercial paper, Treasury bills, and short-term government bonds.

Charitable Donations - The donation of goods and services, concessions, and other assistance. Donations that benefit an individual or public official with regulatory oversight or who can influence a company's business are prohibited. Non-U.S. charitable contributions are prohibited because they present a significant risk for corruption as they are often used as a conduit to directly or indirectly benefit foreign officials.

Conflict of Interest – A relationship or activity that might impair, or reasonably appear to impair, an employee's ability to render objective and appropriate business decisions in the performance of their job.

Consultant - Provides strategy, expert advice, guidance, etc. Used to develop SNC's business direction in new markets. Uses relationships in the industry and other contacts to develop business. Typically, distinguishable as non-SNC employees and operating on a retainer / hourly rate.

Corrupt - An intent or desire wrongfully to influence the recipient through an offer, payment, promise, or gift, to induce the recipient to misuse their official position. It does not require that the act be fully consummated or succeed in producing the desired outcome.

Due Diligence - The detailed examination of an entity, and its financial records, M&A activity, supply chain continuity, compliance with sanctions, anti-money laundering or anti-bribery and corruption laws done before becoming involved in a business arrangement with it to mitigate political, economic, socio-cultural, technological, legal and environmental risks to SNC.

Facilitation Payment - Payments made to public officials to encourage them to expedite a routine or common governmental task that the official is otherwise required to undertake even if the payment were not made, such as issuing permits or licenses.

Gifts - Anything of value, including but not limited to personal entertainment & transportation, which is not related to an allowable and legitimate business purpose. Gift Requests (SNC employee providing) should be submitted by the employee 15 days in advance when the gift value is in excess of \$100.00. Gift Reports (SNC employee receiving) should be submitted as soon as possible for any gift received by an SNC employee when the gift value is in excess of \$25.00.

High Risk Concern - Entities that warrant additional due diligence due to corrupt country involvement, Legal/ITCO concern, reference concerns, unusual corporate structure, hidden identity, or identified red flags as outlined in Appendix D.

Hospitality - Any lodging, meals, refreshments, or any form of entertainment not related to or offered in connection with business travel (including sporting events, parties, plays and receptions).

Lobbying (US & Non-US) - Any attempt to influence legislation through communication with: (i) Any member or employee of a legislative body, (ii) any government official or employee (other than a member or employee of a legislative body) who may participate in the formulation of the legislation, but only if the principal purpose of the communication is to influence legislation. A communication with a legislator or government official will be treated as a lobbying communication if the communication refers to specific legislation and reflects a view on such legislation.

Political Contribution - Any loan, gift, donation or other payment made, or offered or agreed to be made, directly or indirectly, whether in cash or in kind, which is (a) to or for the benefit of, or at the direction of, any foreign candidate, committee, political party, political faction, or government or governmental subdivision, or any individual elected, appointed or otherwise designated as an employee or officer thereof. Taxes, customs duties, license fees, and other charges required to be paid by applicable law or regulation are not regarded as political contributions.

Public Official - An employee or anyone else working in an official capacity for or on behalf of any non-U.S. government, government-owned and government-controlled company, public international organization or political party; or any non-U.S. party official or candidate for political office.

Representative - Engaged to promote SNC's products within assigned territory(ies) to include activities such as identifying and making initial contact with potential customers, marketing SNC products in the territory, provide in-country assistance as directed and support SNC's proposal preparation. Representatives are compensated by a commission payment equivalent to an agreed upon % of the awarded contract value.

Retaliation – Discrimination against any individual because such individual has made a charge, testified, assisted, or participated in any manner in an investigation, proceeding, or hearing opposing any unlawful act or practice detailed in this procedure.

Third Party - Any person or entity who acts on behalf of or represents SNC, including but not limited to sales agents or representatives, distributors, consultants, lobbyists, transportation or logistics providers, customs clearing agents, or any person or entity retained to represent SNC in a matter before a public official, government agency, or in tax or legal matters.

Travel Expense - The cost of transportation, lodging, meals and/or entertainment associated with business travel.

Willfully - Issuer had corrupt intentions and that he/ she knew that his/ her actions were in violation of the law. According to the Second and Fifth Circuit Courts of Appeals, the defendant does not have to be familiar with the FCPA and know what specific violation he or she has committed but faces applicable civil and criminal penalties if he or she knows of the general unlawfulness of his or her actions.

10 Appendix D: Red Flag Indicators

- Doing business in a high-risk country.
- Allegations that the party has made facilitation payments to government officials.
- Refusal to warrant compliance with the FCPA or other recognized anti-bribery or anti-corruption law.
- Reluctance to participate in due diligence.
- Allegations or convictions of illegal or unethical conduct.
- Any suggestion that laws or regulations or company compliance policies need not be followed.
- Any suggestion that unethical conduct is custom or the norm in country.
- Use of shell companies.
- Ownership by or close relationship to a governmental official.
- Refusal to identify a principal or beneficial owner.
- Recommendation of use by a governmental official.
- Refusal to sign a contract.
- Lack of experience in the field.
- Requirement of an unusually high commission to third party agents or consultants.
- Insistence on payment in cash, in third party country, or to an unrelated third party.
- Request for advances.
- Sharing of compensation with undisclosed parties or unreasonably large discounts to third party distributors.
- Refusal to provide adequate invoices or offering to provide false invoices.

- Named as a Designated Party, SDN or any connections to US or UN sanctioned or embargoed parties, including SDN, Denied/Debarred Persons.
- Connections to countries identified as non-cooperative with international efforts against money laundering.
- Refusal to disclose the nature and source of assets.
- Refusal to identify a beneficial owner.
- Acting as the agent for an undisclosed principal.
- Company address is not a physical site but a PO Box.
- Lack of concern regarding risks or transaction costs.
- Structuring transactions to avoid reporting requirements.
- Offering to engage in transaction with no or little business justification.
- A request that funds be transferred to an undisclosed third party or in another jurisdiction (offshore bank account), or any transaction designed to evade taxes.
- Requests that goods be exported to countries on an international boycott list.
- Inaccuracies in any shipping documentation and invoicing.
- Abnormal packing, marking or routing of goods.
- Inconsistencies between goods and services of that usually offered by the company.
- "Consulting Agreements" that include only vaguely described services.
- Declination of routine installation or training services.
- Shipping route is out of the ordinary, promised delivery dates and locations are vague or in out of the way location.
- A freight forwarding firm is listed as the final destination.
- Use of intermediaries in opaque jurisdictions
- Requests for offshore structures
- Frequent changes in beneficial ownership