



## **ANNEX 2 Anti-bribery Anti-fraud Policy**

One of the main principles and values of FCNC is independency and anti-bribery of services. By its strong believe in ethical business conduct, FCNC has developed and implements a consistent Anti-bribery Management System through its preventive and controlling actions as they are described in the frame of FCNC ANTI-BRIBERY AND INTEGRITY CODE OF CONDUCT - FCNC\_P-02 which is available and acquainted by its personnel, management, customers, partners and interested parties.

Bribes, gratuities, commissions and other improper payments to transactions with customers and potential customers, consultants, contractors, suppliers, government officials and any other entity with which FCNC or its partners and employees cooperate, are forbidden and cause consequent penalties. This policy and its principles also apply if the payment is made or received directly or through third parties such as an agent, representative, contractor, partner of joint venture or distributor etc. Any person who may give or receive bribes, or engage in other acts of corruption, will be subject to disciplinary action that can lead ultimately to dismissal, and where appropriate, be subject to criminal proceedings depending on the severity of the Act.

All FCNC partners, including partners, representatives, contractors and suppliers comply with its policy on anti-corruption measures, anti-bribery and anti-fraud procedures.

In relation with customers, FCNC evaluates the reputational risk at dealing with a client in order to accept a commitment, following the procedures of acceptance of a project as described by the FCNC Management System related procedures.

As a summary, FCNC anti-corruption policy establishes the following:

- Anti-bribery assessment and control of all partners, staff members, cooperating parties
- Any offer, acceptance, request or paid bribes or illegal commissions, or facilitation payments are entirely and strictly prohibited and penalized.
- Charitable or political donations as a subterfuge for bribery are strictly penalized.



- Intermediaries use to offer or accept bribes or payments by indirect facilitation is strictly prohibited and penalized.

Managing Director and President Board of Directors  
FCNC – Financial Advisors

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