



Gifts, Travel and Entertainment Declaration

The Sojitz Group Anti-Corruption Policy Guidelines impose rules on Company personnel when giving and receiving a “Gift,” “Travel,” or “Entertainment.” Company personnel must use this form when required by the Guidelines to request pre-approval for or report the giving or receiving of a Gift, Travel, or Entertainment. When completing this form, you should review the key definitions and mandatory principles listed below and in the Guidelines.

Part I: Company Personnel Requestor Information

1. Name	
2. Title	
3. Name of your Company	
4. Phone number	

Part II: Purpose of the Declaration

☐	Request pre-approval to		
☐	Report the		

Please complete the appropriate section in Part IV below and complete Part V.

Key Definitions

Gift	Either (1) a physical item (such as a box of chocolate or a tie) or (2) the provision of an opportunity to attend an event (such as a theatrical or sporting event) if the person providing it will not be present during the event. If the person providing it will be present at the event, it should be treated as “Entertainment.” A meal should be treated as a Gift if the provider will not be present and the meal is unrelated to Travel.
Travel	Includes the (i) means of travel, such as airfare, or the provision of the costs of travel or (ii) the provision of accommodations or the provision of the costs of accommodation. Travel includes any associated meals and Entertainment. Travel does not include costs of purely local transportation, such as cab fare, that is not connected to a more long-distance Travel event or costs of work-related car transportation for the purpose of visiting offices, manufacturing facilities, site visits, etc. Meals provided in conjunction with Travel will be considered for approval as part of the Travel.
Entertainment	Includes events, such as theatrical or sporting events, at which one or more Company personnel accompany (or are accompanied by) any person, including a Government Official or commercial party. A meal should be treated as Entertainment if the provider accompanies the recipient(s).
Government Official	Means (a) any officer, employee, or representative (including anyone elected, nominated or appointed to be an officer, employee, or representative) of any Government Entity, or anyone otherwise acting in an official capacity on behalf of a Government Entity; (b) any political party, political party official, or political party employee; (c) any candidate for public office; (d) any member of a royal or ruling family; (e) any Close Family Member of any of those persons listed in subcategories (a) through (d); and (f) any agent or representative of any person listed in subcategories (a) through (d).
Government Entity	Means (a) any national, state, regional or local government, and any government agency or department, or political party; (b) any entity or business that is owned or controlled by any of those bodies listed in sub-category (a); or (c) any international organization such as the United Nations or the World Bank.
Close Family Member	Of a Government Official means any person who is a first or second-degree relative.

For questions about, and when submitting completed declarations, please e-mail: americascompliance@sojitz.com.

Part III: Mandatory Principles

1. No Gift, Travel, or Entertainment may be intended, offered, promised, or given (a) to improperly influence anyone, whether a Government Official or commercial customer; (b) in exchange for any improper favors or benefits; or (c) in violation of any law or regulation or the rules of the recipient's employer.
2. No Gift, Travel, or Entertainment may be accepted by Company personnel in exchange for your agreement to take or not take any action or decision in connection with your work for the Company or any other Sojitz entity.
3. You may not give or accept a Gift, Travel, or Entertainment if giving or accepting the Gift, Travel, or Entertainment would violate any law or regulation or Company policies, or if the Gift, Travel, or Entertainment itself involves illegal activity.
4. Any Gift, Travel, or Entertainment should be provided or received transparently and only in circumstances that would be customary in local business practice.
5. No Gift, Travel, or Entertainment should be embarrassing to the Company if its provision or receipt became public knowledge.
6. The nature and value of the Gift, Travel, or Entertainment must be appropriate and reasonable in the circumstances.
7. The Gift, Travel, or Entertainment must be recorded accurately in the Company's books and records.

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Part IV(A): PROVIDING GIFTS

Pre-Approval. Company personnel are required to request pre-approval if any of the following circumstances apply to the Gift (select all that apply).

- ☐ Gift (i) is valued at (a) US\$100 or more in a country receiving a score equal to or higher than forty (40) on the most recent CPI¹ or (b) US\$0 or more in a country receiving a score equal to or lower than thirty-nine (39) on the most recent CPI, and (ii) is intended for a Government Official or a Close Family Member, agent, or representative of a Government Official (and does not satisfy any of the exceptions outlined below)
- ☐ Gift is valued at US\$500 or more
- ☐ Gift may improperly influence anyone and/or is in exchange for improper favors or benefits
- ☐ Gift could embarrass the Company if its provision became public
- ☐ Gift will be in the form of cash or cash equivalents (such as gift certificates, gift cards, or traveler's checks)
- ☐ Aggregate value of all Gifts, Entertainment, Travel, or Meals provided by Company Personnel to the same individual in the past 6 months exceeds US\$1,000
- ☐ Proposed recipient has the ability to influence an open bid by the Company or some other pending decision that could directly result in the Company obtaining business or some business advantage
- ☐ Gift will not be given transparently (i.e., steps will be taken to hide it in some way from the recipient's employer)

Exceptions. The following expenses do not require pre-approval:

1. Courtesy beverages, light snacks or light meals provided during business meetings and/or other official events.
2. A modest cash or cash equivalent Gift given to anyone other than a Government Official at a wedding or funeral.
3. Promotional items that bear the Company's name or logo (e.g., calendar, pen, etc.).

If you are required to request pre-approval, please provide the following information:

Proposed Recipient(s):

1. Name(s), title(s), and employer(s).

2. Contact information (i.e., address, phone number, e-mail address).

3. If any of the persons is a Government Official or Close Family Member, agent, or representative of a Government Official, provide details.

¹ The non-profit group Transparency International (www.transparency.org) publishes an annual Corruption Perceptions Index ("CPI"). This index grades countries on a scale of 0-100; countries with scores approaching 100 present a low risk of corruption, while countries closer to 0 present a higher risk of corruption.

Gift Information:

1. Select the appropriate category of the Gift from the drop-down menu and provide a detailed description of the Gift in the box below.

2. Total cost of the Gift (in local and U.S. currency).

3. Describe the purpose of the Gift, how and when it will be provided, and how it relates to Company business.

4. Was the Gift requested by anyone? If yes, please provide details.

Part IV(B): RECIEVING GIFTS

Reporting Required. Company personnel are required to report the receipt of a Gift without delay if any of the following circumstances apply (select all that apply).

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| ☐ Gift is worth more than US\$200 (and does not satisfy any of the three exceptions outlined below) | ☐ Gift will be in the form of cash or a cash equivalent (and does not satisfy any of the exceptions outlined below) |
| ☐ Gift is in exchange for the recipient's agreement to take or not take any action or decision in connection with his or her work for the Company or any other Sojitz entity | ☐ Giving or accepting the Gift violates a law or regulation |
| ☐ Gift will not be given transparently (i.e., steps will be taken to hide it in some way from Sojitz) | ☐ Gift could embarrass the Company if its receipt became public |

Exceptions. Company personnel are not required to report the following:

1. The acceptance of courtesy beverages, light snacks or light meals by Company Personnel during business meetings and/or other official events.
2. Any Gifts that are (a) shared (e.g., food items (omiyage)) or used transparently by or for the benefit of the Company and/or all Company personnel (e.g., deal commemorative gifts); or (b) promotional items that bear a corporate name or logo (e.g., calendar, pen, etc.).
3. A modest cash or cash equivalent Gift at a wedding or funeral.
4. Other Gifts that have been identified in writing by the Person in Charge of Anti-Corruption Matters.

If you are required to report the receipt of a Gift, please provide the following information:

Provider(s):

1. Name(s), title(s), and employer(s).
2. Contact information (i.e., address, phone number, e-mail address).
3. If any of the providers is a Government Official or Close Family Member, agent, or representative of a Government Official, provide details.

Gift Information:

1. Select the appropriate category of the Gift from the drop-down menu and provide a detailed description of the Gift in the box below.

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2. Estimated value of the Gift (in local and U.S. currency).

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3. Describe the purpose of the Gift, how and when it was received, and how it relates to Company business.

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4. Describe how the Gift has been used.

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Part IV(C): PROVIDING ENTERTAINMENT

Pre-Approval. Company personnel are required to request pre-approval if any of the following circumstances apply to the Entertainment (select all that apply).

- ☐ (i) Entertainment is valued at (a) US\$ \$100 or more in a country receiving a score equal to or higher than forty (40) on the most recent CPI or (b) US\$0 or more in a country receiving a score equal to or lower than thirty-nine (39) on the most recent CPI, per recipient and (ii) a Government Official or a Close Family Member, agent, or representative of a Government Official will be in attendance (and the Entertainment does not satisfy the exception outlined below)
- ☐ Entertainment is worth US \$500 or more per recipient
- ☐ Entertainment may improperly influence anyone and/or is in exchange for improper benefits
- ☐ Entertainment violates a law or regulation or, to the proposing Company Personnel's knowledge, is prohibited by the recipient's employer
- ☐ Entertainment could embarrass the Company if its provision became public (e.g., "adult entertainment")
- ☐ Entertainment will involve the provision of cash or cash equivalents (such as poker chips, gift certificates, gift cards, or traveler's checks)
- ☐ Aggregate value of all Gifts, Entertainment, Travel, or Meals provided by Company Personnel to the same individual in the past 6 months exceeds US\$1,000
- ☐ Proposed recipient has the ability to influence an open bid by the Company or some other pending decision that could directly result in the Company obtaining business or some business advantage
- ☐ Entertainment will not be given transparently (i.e., steps will be taken to hide it in some way from the recipient's employer)

Exception. Company Personnel do not need to seek pre-approval before providing courtesy beverages, light snacks, or light meals during business meetings and other official events.

Reporting Required. All Entertainment for which pre-approval is required and for which pre-approval cannot be sought must be reported immediately using this form.

If you are required to request pre-approval for or report Entertainment, please provide the following information:

Proposed Recipient(s):

1. Name(s), title(s), and employer(s).

2. Contact information (i.e., address, phone number, e-mail address).

3. If any of the persons is a Government Official or Close Family Member, agent, or representative of a Government Official, provide details.

For questions about, and when submitting completed declarations, please e-mail:
americascompliance@sojitz.com.

Entertainment Information:

1. Describe the proposed Entertainment (e.g., sporting activity, meal), including any locations that will be visited.

2. Date(s) of the Entertainment.

3. Estimated cost, per recipient (in local currency and U.S. dollars).

4. Describe the purpose of the proposed Entertainment and how it relates to Company business.

5. Name(s) and title(s) of Company personnel who will attend the proposed Entertainment.

6. Explain how the expenses will be paid (i.e., paid directly to the service provider or vendor, reimbursed to the recipient's employer, or another way).

7. Was the Entertainment requested by anyone? If yes, please provide details.

Part IV(D): RECEIVING ENTERTAINMENT

Reporting Required. Company personnel are required to report the receipt of Entertainment without delay if any of the following circumstances apply (select all that apply).

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| ☐ Entertainment is provided by a Government Official or a Close Family Member, agent, or representative of a Government Official and is worth US\$300 or more per recipient | ☐ Entertainment will involve the provision of cash or cash equivalents (such as poker chips, gift certificates, gift cards, or traveler's checks) |
| ☐ Entertainment is worth US\$500 or more per recipient | ☐ Aggregate value of all Entertainment received by the same Company Personnel in the past 12 months exceeds US\$1,000 |
| ☐ Entertainment is in exchange for the recipient's agreement to take or not take any action or decision in connection with his or her work for the Company or any other Sojitz entity | ☐ Entertainment violates a law or regulation |
| ☐ Entertainment will not be given transparently (i.e., steps will be taken to hide it in some way from Sojitz) | ☐ Entertainment could embarrass the Company if its receipt became public (e.g., "adult entertainment") |

If you are required to report the receipt of Entertainment, please provide the following information:

Provider(s):

1. Name(s), title(s), and employer(s).

2. Contact information (i.e., address, phone number, e-mail address).

3. If the provider(s) is/are a Government Official or Close Family Member, agent, or representative of a Government Official, provide details.

Entertainment Information:

1. Describe the Entertainment (e.g., sporting activity, meal), including any locations visited.

For questions about, and when submitting completed declarations, please e-mail:
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2. Date(s) of the Entertainment.	
3. Estimated cost, per recipient (in local currency and U.S. dollars).	
4. Describe the purpose and/or occasion of the Entertainment and the circumstances in which it was received.	
5. Name(s) and title(s) of Company personnel who attended the Entertainment.	
6. Name(s), title(s), and employer(s) of other recipients of the Entertainment.	

Part IV(E): PROVIDING TRAVEL

Pre-Approval. Company personnel are required to request pre-approval if any of the following circumstances apply to the Travel (select all that apply).

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| ☐ Travel is intended for a Government Official or a Close Family Member, agent, or representative of a Government Official (and does not satisfy the exception outlined below) | ☐ Travel may improperly influence anyone and/or is in exchange for improper favors or benefits |
| ☐ Proposed recipient has the ability to influence an open bid by the Company or some other pending decision that could directly result in the Company obtaining business or some business advantage | ☐ Travel violates a law or regulation or, to the proposing Company Personnel's knowledge, is prohibited by the recipient's employer |
| ☐ Travel will not be given transparently (i.e., steps will be taken to hide it in some way from the recipient's employer) | ☐ Travel will not involve a genuine opportunity to promote, demonstrate, or explain the Company's business, or directly relate to the execution or performance of a contract |

Reporting Required. Company personnel are required to report without delay Travel provided to anyone other than a Government Official (and does not otherwise require pre-approval above).

Exception. Pre-approval is not required to pay (i) for the costs of purely local ground transportation (such as a cab fare), if it is not connected to a more long-distance travel or (ii) costs of work-related car transportation for the purpose of visiting offices, manufacturing facilities, site visits, etc. (limited to cases where the provider of such work-related car transportation accompanies the recipient).

If you are required to request pre-approval for Travel, please provide the following information:

Proposed Recipient(s):

1. Name(s), title(s), and employer(s).

2. Contact information (i.e., address, phone number, e-mail address).

3. If any of the persons is a Government Official or Close Family Member, agent, or representative of a Government Official, provide details.

4. Explain why the proposed recipient(s) has/have been or will be selected.

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Travel Information:

1. Describe the purpose of the proposed Travel and how it relates to Company business.
2. Date(s) of the proposed Travel.
3. Append a full schedule of the trip, including its duration, destination(s), travel arrangements, meals, lodging, and entertainment. The schedule should show organized activities and free time, and social events sponsored or Gifts provided by the Company during the trip. The schedule should indicate which expenses will be paid by the Company.
4. Estimated value, per recipient (in local currency and U.S. dollars).
5. Explain how the expenses will be paid (i.e., paid directly to the service provider or vendor, reimbursed to the recipient's employer, or another way). If a per diem will be given, describe the form and amount.
6. Was the Travel requested by anyone? If yes, please provide details.

Part IV(F): RECEIVING TRAVEL

Reporting Required. Company personnel must report immediately any Travel received from any person who is a Government Official, private counterparty, or counterparty representative.

Please provide the following information:

Provider(s):

1. Name(s), title(s), and employer(s).
2. Contact information (i.e., address, phone number, e-mail address).
3. If the provider(s) was/were a Government Official or Close Family Member, agent, or representative of a Government Official, provide details.
4. Do any of the following circumstances apply to the provider(s) (select all that apply)? If yes, please provide details in the box below.
 - ☐ Government Official
 - ☐ Close Family Member, agent, or representative of a Government Official
 - ☐ Private counterparty
 - ☐ Private counterparty representative

Travel Information:

1. Describe the purpose of the Travel and how it related to Company business.
2. Date(s) of the Travel.
3. Append a full schedule of the trip, including its duration, destination(s), travel arrangements, meals, lodging, and entertainment, when filing this declaration. The schedule should show organized activities and free time, and all social events sponsored or Gifts provided by the Travel provider during the trip or event. The schedule should indicate which expenses were paid for by a third party.
4. Value of the Travel (in local currency and U.S. dollars).
5. For expenses that were paid by a third party, explain how the expenses were paid (i.e., paid directly to the service provider or vendor, reimbursed to the recipient, or another way). If a per diem was received, describe the form and amount.

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Part V: CERTIFICATION

If the purpose of this declaration is to request pre-approval to provide a Gift, Entertainment, or Travel, check the boxes below to indicate that you have completed the following tasks:

- ☐ I have reviewed the policies of the proposed recipient's organization (i.e., its Code of Conduct, Travel & Entertainment Policy, etc.) on its website, which is:

- ☐ There are no restrictions on the proposed recipient's ability to accept a Gift, Travel, or Entertainment.
- ☐ There are limitations* on the proposed recipient's ability to accept a Gift, Travel, or Entertainment, as follows:

- ☐ Information on the proposed recipient's ability to accept a Gift, Travel, or Entertainment is not posted on the proposed recipient's organization's website.

Requester Certification:

I confirm that I have answered these questions completely and accurately, to the best of my knowledge. I have no reason to believe that the Gift, Travel, or Entertainment is intended to or will influence anyone to engage in unethical or improper behavior or will be provided or received in exchange for an official act or decision of a Government Official or a Government Official's assistance in obtaining a competitive advantage or receiving favorable treatment.

Date:

Signature:

If the requester is not the General Manager, the General Manager's (or any Company officer's) signature is also required.

Date:

Signature:

Name:

Title:

Part VI: PERSON-IN-CHARGE OF ANTI-CORRUPTION MATTERS APPROVAL

Date:

Signature:

**The limitation may be a total restriction, an identified currency value limitation, or a limitation on accepting a "modest" or "not lavish" Gift or Entertainment. You should interpret "modest" or "not lavish" to mean less than US\$100.*

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