

Altus Group Limited

Global Anti-Bribery and Anti-Corruption Policy

Introduction

Altus Group Limited (the “**Corporation**”) and its subsidiaries and affiliates (collectively, “**Altus Group**”) are committed to acting ethically and with integrity and complying with all anti-bribery and anti-corruption laws (“**ABAC Laws**”) in all countries in which the Corporation conducts business.

Purpose

This global anti-bribery and anti-corruption policy (the “**Policy**” or “**ABAC Policy**”) is intended to help Altus Group directors, officers, employees, interns, seconded employees, and independent contractors (collectively, “**Altus Personnel**”) better understand the bribery and corruption risks that can arise in our business dealings and provides standards of conduct for all Altus Personnel to comply with ABAC Laws. Capitalized terms used in this Policy are defined in Schedule “A”.

Scope and Applicability

This Policy applies to Altus Personnel. As such, all Altus Personnel, as well as designated Business Partners and other third parties when they are acting on the Corporation's behalf or otherwise representing Altus Group must review, understand, and comply with this ABAC Policy.

General Prohibition Against Bribery and Corruption

Altus Group operates in markets around the world and follows all applicable ABAC Laws, including without limitation the Canadian *Corruption of Foreign Public Officials Act*, the U.S. *Foreign Corrupt Practices Act* (“**FCPA**”), and the U.K. *Bribery Act 2010*. In general, ABAC Laws prohibit bribery and corruption in connection with a company's business dealings and its interactions with Public Entities, Public Officials, and private individuals and entities. Companies and individuals may face significant civil and criminal penalties and fines for violations of ABAC Laws.

We strictly prohibit bribery and corruption in any form and in all of our operations and business dealings. Bribery is illegal, harms our business and communities, undermines fair trade, exposes the Corporation and Altus Personnel to significant financial, legal, and reputational risk, and is contrary to our commitment to ethics and integrity.

Altus Associated Persons are strictly prohibited from:

- (i) promising, offering, providing, authorizing, soliciting, agreeing to receive, or accepting
- (ii) improper payments (such as Bribes or kickbacks) or Anything of Value
- (iii) to or from any person, whether in the public or private sector
- (iv) directly or indirectly (e.g., through a Third Party)
- (v) to achieve an improper purpose related to the business of Altus Group
- (vi) anywhere in the world.

If a local law or policy conflicts with this Policy, Altus Personnel must comply with the more restrictive law or policy. If you have any questions about this Policy or applicable ABAC Laws, you must ask your manager or

the Legal Department, which can be contacted at generalcounsel@altusgroup.com.

Facilitation Payments

Facilitation payments (also known as “facilitating” or “grease” payments) are a type of Bribe that involves making modest, unofficial payments to a Public Official in their personal capacity to secure or expedite a routine, non- discretionary government action (e.g., speeding up customs clearance). Altus Group prohibits facilitating payments in all circumstances except when the life, health, or safety of Altus Personnel or Altus Associated Persons is threatened. Any request for or provision of a facilitating payment must be reported to your manager and the Legal Department. In all cases, facilitating payments must be documented accurately in the books and records of the Corporation.

Gifts, Meals, Entertainment and Hospitalities

Giving or receiving gifts, meals, entertainment, or hospitality (collectively, “**Benefits**”) is an important part of maintaining and developing legitimate business relationships and promoting Altus Group’s business and services. However, Benefits also present a corruption risk if used inappropriately.

Benefits given, offered, requested, or received in connection with Altus Group business may be permitted provided they are:

- (i) reasonable in value and appropriate for the circumstances;
- (ii) permitted under all applicable laws and regulations, including the recipient’s internal policies and procedures;
- (iii) properly authorized and approved in compliance with Altus Group policies and procedures;
- (iv) infrequently given to or received from the same entity or individual recipient;
- (v) given or received openly and with no appearance of an improper intent or purpose, or the expectation of anything in return;
- (vi) connected to a *bona fide* business purpose (e.g., promoting, demonstrating, or explaining Altus Group’s products or services); and
- (vii) supported by appropriate receipts and accurately and completely recorded in the books and records of the appropriate Altus Group entity.

Altus Group strictly prohibits any Benefits that are, are intended to be, or could be perceived as being:

- (i) cash or cash equivalents (such as gift cards, vouchers, or gift certificates) that are given to or received from any Third Party;
- (ii) provided in secret;
- (iii) lavish or extravagant;
- (iv) an inducement or reward for any preferential treatment;
- (v) in exchange for a specific business, regulatory approval, or other advantage;
- (vi) with the expectation of anything in return; or
- (vii) for any other improper purpose.

You must obtain written approval from the Legal Department *before* providing or accepting Benefits valued in excess of 50 in your local currency (\$, £, €, etc.) to or from any PEP. You must obtain prior

written approval from the Legal Department *before* providing or accepting Benefits valued in excess of 300 in your local currency to or from any private sector individual or entity.

Charitable or Political Contributions

Altus Group may make charitable contributions provided that they meet the following requirements:

- (i) the recipient of the contribution is a registered (non-profit) charity;
- (ii) the charity is not affiliated with a Public Official responsible for awarding business, regulatory approvals, or other advantages to Altus Group;
- (iii) the contribution is not being made to obtain any commercial, regulatory, or other advantage, or for any improper purpose;
- (iv) the Altus Personnel making the charitable contribution has requested and obtained written approval from the Legal Department before providing such contribution; and
- (v) the charitable contribution is made and recorded in accordance with our [Global Business Expense Policy](#).

Altus Associated Persons must not make political donations or contributions on behalf of or in the name of Altus Group. This Policy does not prohibit Altus Personnel from providing legitimate charitable or political contributions in their *personal* capacity provided there is no connection with Altus Group business.

Interactions with Public Officials and PEPs

Altus Associated Persons must exercise caution when dealing with Public Officials or other PEPs in relation to our business. These interactions typically pose high bribery and corruption risks due to strict rules and regulations in many countries and the ability of such officials to provide advantages to the organizations with which they interact. The provision of Benefits or Anything of Value, no matter how small, to any PEP, for the purpose of influencing them in their official capacity is **strictly prohibited**.

If you have any concerns regarding any Altus Group or Altus Associated Person's interactions with PEPs or Public Officials, you must report them promptly to your manager, the Compliance Officer, the [Altus Group Global Ethics Hotline](#) ("Hotline"), or using the procedure set out in the [Whistleblower Policy](#).

Expectations of Business Partners

Altus Group expects its Business Partners to adhere to high legal and ethical standards and to comply with all applicable laws in relation to the services that they perform for Altus Group. Our zero-tolerance approach to bribery and corruption must be communicated to all Business Partners at the outset of our business relationship and as appropriate thereafter. Any arrangements that Altus Group makes with a Business Partner must include clear contractual terms regarding these expectations and must follow our [Business Partner Compliance Guide](#). Altus Group may provide select Business Partners with periodic anti-bribery and anti-corruption training.

Altus Personnel must ensure that Business Partners they manage satisfy these requirements. We may terminate our relationship with Business Partners or other Third Parties if it is determined that they have violated this Policy or ABAC laws.

Asking Questions, Raising Concerns and Reporting Violations

Altus Group encourages the raising of questions and concerns regarding this Policy. If you have reason to believe that there is an actual or suspected violation of this Policy or any applicable law, or you are asked to participate in any conduct that you believe may constitute bribery or corruption, you must immediately report the matter.

You may raise questions or concerns, or make required reports of actual or potential violations, through any of the following channels:

- (i) **Your manager.** Management at all levels is responsible for ensuring those reporting to them understand and comply with this Policy and attend any related training;
- (ii) **Web Portal or Phone Hotline.** The anonymous Altus Group Global Ethics Hotline is maintained by EthicsPoint and is available 24 hours a day, 365 days a year at the numbers and websites listed in Schedule "B";
- (iii) **The Legal Department** at generalcounsel@altusgroup.com; and/or
- (iv) **Additional channels** as outlined in our [Whistleblower Policy](#).

Non-Retaliation

Altus Group **will not tolerate any retaliation** against any Altus Group Personnel who in good faith raises a question or concern regarding a potential violation of law or of Altus Group policy. Individuals engaging in retaliatory conduct may be subject to disciplinary action, up to and including dismissal. If you believe that retaliatory conduct has occurred, you should immediately report the matter to your manager, the [Hotline](#), or to the Legal Department.

Recordkeeping

Altus Group is required to maintain financial records and have appropriate internal controls to ensure all Corporation payments and transactions have a legitimate and *bona fide* business purpose and are made in accordance with sound accounting principles. All Altus Personnel are required to keep accurate and complete records of all business transactions. All accounting entries in the Corporation's books and records must be timely and accurately recorded and include reasonable detail to fairly reflect transactions.

Exceptions and Approvals

Any exceptions to this Policy must be approved in writing by the Legal Department.

Violations of this Policy

Any Altus Personnel who violate this Policy will face disciplinary action, up to and including dismissal. Unless prohibited by law, violations also may result in the loss of benefits under the Corporation's incentive plans, including loss of incentive compensation, bonuses, or other awards. In addition, regulatory enforcement agencies may hold Altus Personnel liable in their individual capacity for violating ABAC Laws, which could result in significant fines, penalties, and/or imprisonment.

Training and Certification

Altus Group provides periodic, mandatory training on this Policy to select Altus Personnel and requires that they periodically certify in writing their receipt, understanding of, and compliance with this Policy. The Legal Department will contact you if it is determined that you must execute a compliance certificate.

As approved by the Board of Directors of the Corporation on May 7, 2025.

Schedule “A”

Definitions

“**Altus Associated Person**” collectively refers to Altus Personnel, Business Partners, and any other persons performing services for or on behalf of Altus Group.

“**Anything of Value**” means any tangible or intangible good, service, or Benefit, no matter how small its value.

“**Benefits**” means and includes any gifts, meals, entertainment, travel, accommodations, or hospitalities.

“**Bribery**” is where a person offers, promises, gives, authorizes, requests, agrees to receive, or accepts an improper, corrupt, or illegal payment, benefit, favour, thing of value, or financial or other advantage (for example, Benefits, money, gifts, loans, hospitality, services, discounts, jobs, the award of a contract or anything else of value) to induce another person (whether in the public or private sector) to act Improperly in the performance of their function (such as their job or public role), or to reward them for acting Improperly, or where the acceptance of the advantage in itself is improper.

“**Business Partner**” means any person (other than Altus Group or Altus Personnel) performing services for or on behalf of Altus Group and acting in such capacity, such as agents, suppliers, consultants, advisers, distributors, resellers, brokers, vendors, sponsors, contractors, immediate subcontractors, and other Third Parties.

“**Commercial Bribery**” means the making or receiving of a corrupt payment to or from someone, including a private person, in the business context to secure an improper advantage. For example, a “kickback” – paying a Bribe to a decisionmaker at a client to ensure that you win a contract – would be considered Commercial Bribery.

“**Corruption**” means the misuse of public or private office or power for commercial or private/personal gain.

“**Improperly**” refers to a person acting illegally, unethically, corruptly, or contrary to an expectation of good faith or impartiality, or where they abuse a position of trust.

“**Politically Exposed Person**” (“**PEP**”) means any current or former Public Official, as well as any immediate relative (spouse, sibling, parent, or child), agent, representative, or business partner of any such person.

“**Public Entity**” means any (i) government; (ii) public international organization (such as the United Nations or World Bank); (iii) department, agency, or instrumentality of any such government or organization; (iv) political party; or (v) company, entity, organization, or business owned or controlled by, or acting in an official capacity on behalf of, any of the above.

“**Public Official**” means regardless of rank any official, employee, officer, director or agent of any (i) local or national government, judiciary, military, political party, sovereign wealth fund, government-affiliated pension fund, public international organization, state-owned or affiliated entity, or instrumentality thereof; (ii) a candidate for public office; (iii) any royal family member; or (iv) any director, officer, administrator, employee, or contractor of a government-owned or affiliated bank, other financial institution, hospital, research institution, laboratory, university, entity, or organization.

“**Third Party**” means any individual or organisation Altus Personnel comes into contact with during the course of their work for us, and includes actual and potential clients, customers, Business Partners, Public Entities, Public Officials, and PEPs.

Schedule “B”

Altus Group Global Ethics Hotline

Region	Hotline
Australia	1-800-56-5768
Canada	844-539-2158
France	0 800 99 60 02
Germany	Dial 0-800-225-5288, then dial 844-539-2158
India	Dial 000-117, then dial 844-539-2158
Ireland	Dial 1-800-550-000 or 00-800-222-55288 (UIFN), then dial 844-539-2158
Italy	Dial 800-172-444, then dial 844-539-2158
Luxembourg	Dial 800-201-11, then dial 844-539-2158
Netherlands	Dial 0800-022-9111, then dial 844-539-2158
New Zealand	Dial 000-911, then dial 844-539-2158
Singapore	Dial 800-011-1111 (SingTel) or 800-001-0001 (StarHub), then dial 844- 539-2158
Spain	900-87-6231
Thailand	Dial 1-800-0001-33, then dial 844-539-2158
United Arab Emirates	Dial 8000-021 or 8000-555-66 (du), then dial 844-539-2158
United Kingdom	0800 102 6417
United States	844-539-2158

Website: <https://altusgroup.ethicspoint.com>
Mobile Users: <https://altusgroupmobile.ethicspoint.com>