



GREENBRIER FCPA AND ANTI-CORRUPTION POLICY

An Important Letter from Greenbrier Chairman and CEO Bill Furman

We at Greenbrier pride ourselves in conducting business with integrity and with the highest ethical standards. Ethical conduct is the foundation of all of our business dealings and relationships, whether with customers, suppliers, regulators or governmental agencies, or with one another.

One important aspect of acting ethically in all that we do is the responsibility to obey the spirit and letter of all laws that apply to the Company, not only in the United States, but in all of the countries in which we do business. We are an international company. As such, we are subject to laws of various countries, and therefore, we may have dealings with public officials and employees of government-owned entities. Thus, it is *all of our jobs* to ensure that Greenbrier acts with utmost honesty and integrity in all of our business dealings, whether in the U.S. or internationally. This responsibility includes complying with all anti-bribery and anti-corruption laws in the countries in which we do business. Although you may have heard of the United States Foreign Corrupt Practices Act (“FCPA”) that we discuss specifically in this Policy, other countries have similar laws with which we must also comply. These laws may not be identical, but at their core, they generally prohibit companies and their employees, and any third parties acting on any company’s behalf, from bribing or corrupting public officials, or individual government employees, in order to influence a business decision or to secure an improper advantage. This means that *under no circumstance* should any Greenbrier employee, or any third party acting on Greenbrier’s behalf, offer to pay, or accept from others, bribes, bonuses, kickbacks, lavish entertainment, valuable gifts, special favors, or any other consideration in exchange for a special position, price or privilege.

In addition to anti-corruption laws, Greenbrier’s Code of Business Conduct and Ethics expressly prohibits any type of bribery or corruption, whether to a public official or to an employee at a private sector company. This FCPA and Anti-Corruption Policy reiterates this overall business policy, but provides more detail and guidance so that you can understand these rules and thus incorporate procedures into your job duties to prevent and detect improper payments. Our Code of Business Conduct and Ethics also requires any Greenbrier employee who suspects or has a concern about bribery or corruption to raise his or her concerns and report them to Greenbrier’s Chief Compliance Officer. It is not acceptable to simply ignore these issues or to look the other way. Thus, please review this FCPA and Anti-Corruption Policy, make sure you understand it, sign the attached certification form on the last page, and give the signed form to your HR manager.

We are a strong company with great employees. We need each and every one of you to help Greenbrier continue to succeed and prosper. We can only do so if we all perform our jobs with integrity, every day and all of the time. Thank you for helping to contribute to Greenbrier’s success.

Bill Furman
Chairman and CEO
The Greenbrier Companies, Inc.

GREENBRIER FCPA AND ANTI-CORRUPTION POLICY

The following are the elements of Greenbrier's FCPA and Anti-Corruption Policy. All employees and any third parties acting on Greenbrier's behalf who have received this Policy are required to know these procedures, comply with the following policies and procedures, and certify compliance in writing.

PROHIBITION OF BRIBES TO FOREIGN GOVERNMENTAL OR PUBLIC OFFICIALS

- Generally, the FCPA and other countries' anti-corruption laws make it unlawful for any person to bribe or offer to pay money, or "anything of value," to a foreign governmental or public official to obtain or retain business, or to secure any improper commercial or financial advantage.
- These laws are applicable to companies and their employees, and to any third parties (such as sales agents) acting on a company's behalf.
- The FCPA and other countries' anti-corruption laws are applied broadly. They apply to government or public officials and employees (even lower-level employees), as well as to government-owned or government-controlled companies.
- These laws can also apply to family members of government or public officials and employees, as well as to individuals in close personal relationships with such officials and employees.

Please see Exhibit A for a more thorough discussion of these laws.

CORPORATE OVERSIGHT

Greenbrier's Senior Management Team, and in particular, the Legal Department, have the responsibility to implement and oversee this FCPA and Anti-Corruption Policy, including all standards, requirements and procedures in this Policy. If you have any questions or concerns about this Policy, or you suspect any potential violations of the FCPA, any other anti-corruption law or regulation, or this policy, you should contact the Chief Compliance Officer (ChiefComplianceOfficer@gbx.com) or an attorney in Greenbrier's Legal Department. You can also report any suspected violations to Greenbrier's EthicsPoint helpline. Compliance with this Policy is a requirement of all Greenbrier employees and third parties acting on Greenbrier's behalf, and will be subject to review or audit.

Please also ensure you have reviewed and understand the summary of the FCPA and other anti-corruption laws in Exhibit A attached to this Policy. The summary states that prior written approval of the Chief Compliance Officer is required for any payments made that are intended to be exceptions or defenses to the general prohibitions of the FCPA, such as "facilitating payments."

TRAINING

All Greenbrier employees who have Sales, Purchasing, Procurement and Finance or Accounting responsibilities, or involvement in international sales or international business transactions, will undertake FCPA and anti-corruption training periodically. This training will include review of this Policy, including the summary in Exhibit A attached to the Policy, and certification that you have read and understand this Policy, and will comply with it. Training will also include review of Greenbrier's online Anti-Corruption presentation and periodic live training presentations.

Training for each affected employee will be documented and retained by the employee's Human Resources manager or by the Legal Department. All new employees with these responsibilities and functions will review this Policy and undertake training as part of their orientation.

THIRD-PARTY DUE DILIGENCE AND PAYMENTS

The biggest “red flags” for corruption are the use of third-party sales agents, distributors and middlemen, and payments made to or through such third parties. Thus, this Policy requires appropriate procedures and screening to ensure that all necessary and prudent precautions and due diligence are taken to hire and do business only with reputable and qualified third-party agents and business partners, as well as to monitor that all payments made to such third parties are appropriate. Please carefully review this section, as well as the “Red Flags” discussion in the summary in Exhibit A to this Policy, and ensure that you understand these requirements. While the examples given refer primarily to sales agents, these considerations are relevant to all third-party business arrangements. At a minimum, you should ensure that the following activities are conducted prior to the hiring of any such third parties:

- **Due diligence-** Appropriate due diligence must be conducted before hiring, engaging or retaining any third-party agent. Such due diligence will typically be reviewed and approved by the Legal Department.
- **Written agreements-** There must be a written agreement clearly establishing all key terms and conditions, including clear, explicit and understandable payment and reimbursement terms, in order to hire any agent. No verbal or oral agreement is acceptable. The written agreement should provide that the agent is subject to audit for anti-corruption compliance if Greenbrier deems necessary.
- **Reasonableness of fees or commissions-** All agent fees or commissions must be reasonable (i.e., usual, customary and ordinary) for the products or services to be provided. There must not be any unreasonable or excessive payments or “windfalls.”
- **Legal under countries’ laws-** The hiring of any agent and all contractual provisions must be legal under the laws of the countries in which the services are to be performed, as well as the countries in which the contracting parties are domiciled.
- **Term of agreement and termination-** There should be a clear term (starting date and end date) in any agent agreement. There must also be a termination provision which includes clear and unambiguous language setting forth Greenbrier’s right to terminate the agent agreement due to violation of any anti-corruption laws.
- **Payment-** All payment terms must be clear and unambiguous, and as stated above, must be reasonable and within the usual and customary rates for that country or location, and made in an appropriate manner with adequate documentation.
- **Anti-corruption provisions-** Each agent agreement should have at least the following anti-corruption standard terms and conditions:
 - stating FCPA/anti-corruption representations and undertakings
 - requiring party/agent compliance with the FCPA and foreign anti-corruption laws
 - requiring party/agent compliance with Greenbrier’s Code of Business Conduct and Ethics and this FCPA and Anti-Corruption Policy
 - allowing for audits of the agents’ books and records to ensure anti-corruption compliance

- terminating contracts and agents for FCPA/anti-corruption and Policy violations
- **Records retention**- All agent background checks and agent agreements must be adequately documented and retained in compliance with Greenbrier's records retention requirements

GIFTS, TRAVEL, MEALS AND ENTERTAINMENT

Gifts, travel, meals and entertainment are other common areas of FCPA risk.

Gifts

The giving or receiving of gifts between employees of different companies is a usual and customary part of the industries in which we participate, so long as such gifts are intended to create customer goodwill and are reasonable and appropriate under the particular circumstances, including the country in question. Acceptable gifts include simple gifts, such as widely-distributed advertising novelties (e.g., pens, hats, coffee cups, and other items of little or nominal cost), but may also include more expensive gifts, provided the gifts are customary and of the kind generally given to others, and the costs are reasonable under relevant circumstances. In determining whether a gift is reasonable and appropriate under the circumstances, you should consider the nature of the business relationship and the business position of the recipient, as well as the local customs in the particular country. For example, a gift that may be appropriate for a very senior corporate officer at a significant public event may not be appropriate if given privately to a customer employee with much more limited responsibilities. Likewise, you should inform yourself about the local customs of the country in question.

However, giving a gift, or “anything of value,” to unduly influence the recipient or to secure preferential treatment or an improper advantage is **never appropriate** and would be considered a bribe, which is illegal and is strictly prohibited.

In addition, in dealing with **government or public officials**, which include employees of government entities or government-owned/controlled companies, be aware that what may be acceptable in the private-sector business world is usually not permitted with such officials. Accordingly, you may **not** give a gift, regardless of value, to a government or other public official, or to a family member or business associate of a government or public official, without the express written pre-approval of Greenbrier's CEO or Chief Compliance Officer.

Further, any expense for a gift that is non-standard in nature requires the express written pre-approval of the head of the business unit and Greenbrier's Chief Compliance Officer. You must also accurately record all gifts and similar expenses, with detailed information, including the name and position of the recipient, the purpose and the cost, in the Company's books and records.

Please see Greenbrier's *Policy on Gifts* for more information on this topic.

Travel

Paying for a person's travel expenses may also be considered a bribe or “something of value.” This is especially so if the travel arrangements are overly expensive or lavish, or if the travel is not reasonably connected to actual business activities.

Accordingly, unless you obtain the prior written approval of Greenbrier's CEO or Chief Compliance Officer, payment of someone else's travel expenses (including airfare, hotel accommodations, meals and other incidental expenses, etc.) is acceptable only if the travel is of a current or prospective customer or business partner, and not of a government official. In

addition, any such travel must be reasonably related to actual business activities (such as a product demonstration, factory visit, or training). Further, the travel expenses must be reasonable in amount, and in accordance with Greenbrier's Travel Policy and the current or prospective customer's or business partner's internal company policies.

Please see Greenbrier's *Policy on Gifts* and Greenbrier's *Travel Policy* for more information.

Meals and Entertainment

Providing meals and entertainment or hospitality in connection with business meetings is a common occurrence and is a normal part of business life, except when dealing with government officials. Nevertheless, any meals and entertainment must be reasonable and appropriate under the circumstances, connected to actual business activities, and not intended to unduly influence the recipient or to secure an improper advantage. Further, you may not provide meals or entertainment to a government or public official (including an employee of a government entity or a government-owned/controlled company) without the express written pre-approval of Greenbrier's CEO or Chief Compliance Officer.

Please see Greenbrier's *Non-Travel Related Expense Reimbursement Policy* for more information on the requirements regarding business meals and entertainment.

OTHER REQUIREMENTS

Political Contributions and Charitable Donations

Political contributions and charitable donations by a company to or on behalf of government or public officials can be considered to be violations of the FCPA and other countries' anti-corruption laws. Such contributions and donations by any Greenbrier employee on behalf of the Company are prohibited unless approved in writing in advance by the CEO or Chief Compliance Officer.

Proper Record-keeping

The FCPA and other anti-corruption laws include certain record-keeping requirements. See, for example, Exhibit A regarding the FCPA's Books, Records and Accounts provisions. Accordingly, all Greenbrier employees are required to fairly and accurately record all business transactions in Greenbrier's books, records and accounts.

DUTY TO ASK QUESTIONS OR SEEK CLARIFICATION

The Company does not expect any employee or third party acting on Greenbrier's behalf to be an expert in the requirements and nuances of the FCPA or any other country's anti-corruption laws. This Policy is simply intended to help Greenbrier employees and third parties acting on Greenbrier's behalf understand and recognize situations, acts or payments that may raise anti-corruption issues. If you have any questions about this Policy or any anti-corruption laws that may affect you, or you need clarification about any matter in this Policy, you should contact the Chief Compliance Officer or an attorney in the Greenbrier Legal Department. In the event of a suspected violation, it is not an excuse that you did not understand the requirements of this Policy

DISCIPLINE FOR VIOLATION OF THIS ANTI-CORRUPTION POLICY

Any employee or third party acting on Greenbrier's behalf who violates the letter or spirit of this FCPA and Anti-Corruption Policy will be subject to disciplinary action, including possible termination of employment or business, or referral for criminal prosecution.

DUTY TO REPORT SUSPECTED VIOLATIONS

As a Greenbrier employee or third party acting on Greenbrier's behalf, it is your duty and responsibility, based on both Greenbrier's Code of Business Conduct and Ethics and this FCPA and Anti-Corruption Policy, to report any suspected bribe, improper payment or other corrupt act, even though you are not personally involved in any wrongdoing. Reports may be made to the Greenbrier Chief Compliance Officer (ChiefComplianceOfficer@gbrx.com) or any attorney in the Legal Department, provided that you have received confirmation from the Chief Compliance Officer or the attorney in the Legal Department that your report has been received.

You may also report any such concerns to the EthicsPoint helpline. EthicsPoint is an independent helpline for Greenbrier employees and others to report any concerns securely, confidentially and anonymously if they are not comfortable reporting a concern to their own supervisor or other managers or senior corporate officials, or if they otherwise desire to report a concern anonymously. Reports to EthicsPoint can be made by telephone or through EthicsPoint's website. Please bear in mind that EthicsPoint will not investigate or evaluate reports of violations. Rather, EthicsPoint will facilitate reporting and record-keeping through its website and telephone helpline and provide the substance of the complaint to Greenbrier so that Greenbrier can investigate any such reports.

EthicsPoint can be reached as follows:

EthicsPoint website:	www.greenbrier.ethicspoint.com
Toll-free telephone hotline (U.S.):	1 (866) 295-2647
For non-U.S. calls	See EthicsPoint reporting procedures in Greenbrier's Code of Business Conduct and Ethics

Any employee or third party acting on Greenbrier's behalf failing to report any knowledge of an actual or suspected violation of the FCPA, any other anti-bribery or anti-corruption law, the Greenbrier Code of Business Conduct and Ethics, or this Policy, is subject to disciplinary action, including possible termination of employment or business.

NO RETALIATION

You should be assured that you can make a good faith report of any suspected bribery, improper payment or other corrupt act to Greenbrier management, without retribution. Greenbrier strictly prohibits retaliation against any employee or third party who raises a concern about, or helps address, an actual or suspected violation in good faith. Greenbrier will attempt to keep your report confidential if you prefer, but circumstances may arise that may legally require Greenbrier to make disclosure of relevant facts.

The Policy was most recently reviewed by the Board of Directors on July 7, 2021.

**CERTIFICATION OF UNDERSTANDING OF AND COMPLIANCE WITH
GREENBRIER FCPA AND ANTI-CORRUPTION POLICY**

I, _____, hereby certify that I have read and understand The Greenbrier Companies, Inc.'s FCPA and Anti-Corruption Policy ("Policy"), and further certify:

1. I have not paid or given anything of value, either directly or through third parties, to any official of a foreign government or public international organization, officer of a political party, or candidate for political office, or to any government official of the United States or any state thereof, for the purpose of influencing an act or decision in an official capacity, or inducing the use of influence with a respective government, to assist The Greenbrier Companies, Inc. in obtaining or retaining business for or with, or directing business to, or providing any other economic benefit or improper advantage to, The Greenbrier Companies, Inc.

2. I have not received anything of value, either directly or through third parties, for the purposes of anyone obtaining or retaining business for or with The Greenbrier Companies, Inc., nor have I obtained any other economic benefit or improper advantage from The Greenbrier Companies, Inc.

3. I am not aware, and have no reason to believe, that anyone else has made, by any means from any corporate funds of The Greenbrier Companies, Inc. or any of its subsidiaries, any payment as described in the preceding two paragraphs.

4. Further, I have no knowledge of any fund or corporate assets that were created or maintained from which expenditures have been made for purposes other than those reflected on books, records and accounts of The Greenbrier Companies, Inc., and I have no knowledge of any expenditure of corporate funds which is not accurately recorded in the books, records and accounts of The Greenbrier Companies.

5. I have abided by and complied with this FCPA and Anti-Corruption Policy and the Greenbrier Code of Business Conduct and Ethics ("Code"), and I agree to abide by and comply with such Policy and Code in the future as a condition of my continued employment, contract relationship, or affiliation with The Greenbrier Companies, Inc.

6. I understand that a violation of this Policy and the Code is subject to disciplinary action, including possible termination of employment or business and possible referral to criminal prosecution.

Signed: _____

Print Name: _____

Title: _____

Date: _____

**EXHIBIT A TO
GREENBRIER FCPA AND ANTI-CORRUPTION POLICY**

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WHAT IS THE FCPA?

Two major components of the FCPA

The Foreign Corrupt Practices Act, or “FCPA,” is an anti-corruption law in the United States that has two major components or requirements:

- *prohibits bribes of foreign governmental or public officials*, and
- requires public companies to *maintain books and records and internal accounting controls* to prevent and detect bribery and corruption.

Prohibition of bribes of foreign governmental or public officials

Specifically, the FCPA makes it a crime for any person to offer, promise or pay money, or “anything of value,” to a foreign (non-U.S.) governmental or public official to obtain or retain business, or to secure any improper advantage. The law is applicable to companies and their employees, and to any third parties (such as sales agents) acting on a company’s behalf.

There are several key terms or concepts you should be aware of:

- **What is a “bribe”?** A “bribe” can be anything that has a value and is given to someone else to influence that person to do business with a company or to give a company an improper advantage. One of the things that a court looks for in determining whether there has been a bribe is the purpose or “motive” of the gift. In other words, was the gift given to influence a public official to award the company with business or to obtain an improper advantage for the company?
- **What does “anything of value” mean?** The law recognizes that a bribe does not necessarily have to be money or cash. “Anything of value” is construed very broadly, and can include the following improper payments:
 - Cash
 - Cash equivalents (for example, gift cards)
 - Payments (such as to a bank account)
 - Kickbacks
 - Gifts
 - Loans
 - Special favors, such as services (whether illicit or not) or employing a family member
 - Extravagant gifts
 - Luxury goods
 - Lavish travel or entertainment (e.g., fancy meals or tickets to expensive sporting events)
- **What is a “governmental or public official”?** The FCPA and courts interpret these terms very broadly. They include any governmental or public employee, including lower-level clerks (not just high-ranking officials). They also include employees of state-owned or state-run companies.
- **Third parties/agents-** The FCPA applies not only to companies, but also to individuals and third parties, which include a company’s third-party agents (e.g., sales agents), distributors, consultants, contractors and other intermediaries or business partners, and may even include customers, suppliers and vendors. The biggest area of concern is with third-party sales agents because many bribery situations have involved such agents. A company such as Greenbrier can be liable under the FCPA even if it does not make a bribe itself, if it knows, or “should know,”

that an intermediary is violating the FCPA. The courts have been very clear that companies cannot engage in willful blindness (i.e., ignoring a problem or looking the other way).

Books and records and internal accounting controls

The FCPA also requires corporations to:

- keep and maintain *books, records and accounts* that fairly and accurately reflect business transactions, and
- maintain an adequate system of *internal accounting controls* (to prevent and detect bribery)

Exceptions and defenses to the FCPA

There are a few narrow exceptions and defenses to the FCPA, such as:

- **Facilitating payments-** There is an exception in the FCPA for so-called “facilitating payments” (also known as “expediting” or “grease” payments). These are defined as small or nominal payments for “routine government action by a foreign official,” such as for expediting the issuance of a permit or license that the company is otherwise legally entitled to obtain. However, many countries do not allow facilitating payments, and this exception to the FCPA is very limited, because it can be difficult to draw the line between what is a facilitating payment and what is a bribe. More importantly for Greenbrier employees and agents, Greenbrier’s Code of Business Conduct and Ethics does not permit the payment of facilitating payments unless approved in advance by the Chief Compliance Officer in writing.
- **Lawful in the country-** One potential defense to liability under the FCPA is that the payment is lawful under the written laws of the foreign country in which the payment is made. However, any determination about whether a certain payment is lawful under the written laws of another country requires a complex legal analysis and must be made by Greenbrier’s Chief Compliance Officer in writing and before any such payment can be made.
- **Promotional or marketing expenses/Performance of a contract-** The other defense to FCPA liability is for expenses for the promotion or demonstration of a product or service, or in connection with the performance of a contract with a foreign government or agency (such as reasonable travel expenses for a public official to tour a plant or view company products). Nevertheless, the expenses must be *reasonable, not extravagant*, and must be *directly related to a legitimate business purpose*. More importantly, you must obtain prior written approval from Greenbrier’s Chief Compliance Officer for any such expenses.

Please note: These exceptions and defenses are very complex. Therefore, it is Greenbrier’s policy that employees may not rely on these exceptions or defenses, and if they have any questions about them, they must contact Greenbrier’s Chief Compliance Officer.

Penalties for Violations of the FCPA

Penalties for FCPA violations can be severe, and many companies have paid tens and hundreds of millions of dollars in fines and penalties, and a number of individuals have been fined and imprisoned. Fines and penalties include:

- **Corporations-** There is no express limit on the amount of penalties that can be assessed against a corporation. Fines, penalties and settlements for corporations depend on the facts and circumstances, and commonly are in the tens and hundreds of millions of dollars. This is in addition to the costs of investigation, defense, and remediation, which can be additional millions of dollars. Companies with FCPA violations can also lose export privileges, and suffer severe reputational damage.
- **Individuals-** Fines for individuals can be up to \$5 million, as well as up to 20 years of imprisonment. There are a number of individuals in prison today for FCPA violations.

“Red Flags” alerting about possible corruption

Be alert for signs or indicators of bribery, commonly referred to as “red flags,” that should make you suspicious about possible bribery. Common red flags include the following:

- **Country Red Flags-** Is the country known for corruption? Additional diligence is required in countries that have relatively high scores for corruption in the Corruption Perceptions Index (“CPI”) produced annually by Transparency International.
- **Third-party Agent Red Flags**
 - **Corporate structure or background of third-party agent-** due diligence reveals:
 - questionable or mysterious background of the agent
 - third-party agent is a shell company or has an unusual corporate structure
 - agent refuses to disclose ownership structure
 - agent refuses to disclose other requested information, or is evasive
 - **Objections-** the third-party agent objects to:
 - having a written contract
 - anti-corruption compliance representations, warranties or certifications
 - **Agent qualifications-** the agent:
 - is not qualified or competent in the industry
 - lacks resources to undertake the scope of work required for the contract
 - has no apparent qualifications, or the agent’s value appears solely to be real or apparent influence on the public official
 - **Requests anonymity or non-disclosure of identity-** the agent requests anonymity or that his/her identity not be disclosed
 - **Lack of transparency-** the agent is not transparent regarding the details of the transaction
 - **Suspicious statements-** the agent makes suspicious statements, such as:
 - “this is the way we do things in this country”
 - “you didn’t hear it from me”
 - “you really don’t want to know”

- “we need to do this to get the deal done”
- **Involvement of other third parties**- the agent insists on additional third parties being involved, even though they bring no apparent value to the transaction
- **Governmental/Public Official Red Flags**
 - **Recommendations**- the public official recommends or requires you to use a certain agent
 - **Close ties**- the public official and the third-party agent appear to have close personal, family or business ties
 - **Business interest in/business or personal relationship with agent**- the public official has an ownership interest in or business or personal relationship with the third-party agent
- **Payment and Invoice Documentation Red Flags**
 - **Payment in cash**- the agent requests to be paid in cash
 - **Payment in other currency**- the agent requests payment in a third country’s currency
 - **Payment different from invoice**- the agent:
 - requests payment for an amount different from the invoice
 - submits an invoice in excess of the actual price for the goods or services supplied
 - **Other unusual payment arrangements**- the agent requests:
 - unusual contract or payment terms
 - payment in advance
 - payment to a third country
 - payment to a bank account other than its own
 - **Fees**- the agent’s fees or commissions appear to be excessive for the amount of work done (i.e., they exceed usual and customary fees)
 - **Invoices**- the invoices are unusual, such as:
 - lacking standard terms
 - not reflecting actual services rendered
 - having vague or unclear descriptions
 - showing “miscellaneous” charges

OTHER COUNTRIES' ANTI-CORRUPTION LAWS

Other countries have enacted anti-corruption laws similar to the FCPA. These include countries in which Greenbrier does business. The following is a brief summary of some similarities and differences between the FCPA and anti-corruption laws in Mexico, Poland, Canada, Germany, Brazil, Romania, Saudi Arabia and the United Kingdom.

MEXICO (New National Anti-Corruption System (July 2016); amends many laws):

- Amendments to Criminal Code establish new corruption offenses and penalties
- New laws apply to both public servants and private parties (individuals and companies)
- New General Law on Administrative Accountability- replaces previous laws, and includes liability for acts carried out by persons acting on a company's behalf
- Other new laws include liability for failing to cooperate with government in investigation and avoiding liability if a company has an adequate "integrity policy"

In addition, Mexican law generally:

- Holds individuals and companies accountable for offering money or gifts to obtain or maintain a business advantage in the procurement of public contracts with the Mexican government
- Has an extraterritorial footprint by prohibiting such actions, directly or indirectly, by Mexican entities or individuals regarding foreign (non-Mexican) authorities and public officials
- Prohibits the receipt of bribes and the making of facilitating payments
- Makes violators subject to severe administrative sanctions, including significant monetary fines and prohibition of future participation in federal procurement contracts for up to 10 years

POLAND (*Criminal Law Convention on Corruption* (ETS 173), 2002):

- The Criminal Code provides for criminal liability both for:
 - person offering a bribe, and
 - person receiving a bribe
- Separate provisions establish liability for official, international and business corruption
- Criminal liability for handling or promising a bribe may be imposed on each individual
- Poland also recognizes criminal proceedings for both domestic bribery and foreign bribery
- Poland also recognizes that keeping inaccurate financial records constitutes a crime

CANADA (*Corruption of Foreign Public Officials Act*, 1999 (amended in 2013))- Amendments in 2013 to the Canadian anti-corruption law include:

- Jurisdictional provision making bribery of foreign public officials subject to Canadian law, regardless where the bribery occurred (even if no connection with Canada other than nationality)
- Increase of the maximum penalty for individuals from five years to 14 years of imprisonment
- Criminal "books and records" offense for misrepresenting or concealing bribery in record-keeping
- Phase-out of the facilitating payments exception

GERMANY (*Strafgesetzbuch* or "*StGB*")- The StGB Criminal Code, §§ 331-338, 299-302, prohibits:

- Bribery in both the public and the private sector (e.g., commercial bribery)
- Both active bribery (offering bribes) and passive bribery (accepting bribes)

BRAZIL (*Clean Companies Act, 2013*)- The Brazilian anti-corruption law:

- Prohibits companies from offering or giving an unjust advantage to a domestic or foreign official, or from financing or subsidizing such conduct
- Not limited to foreign officials (includes domestic officials)
- Strict liability statute (there is no requirement to prove “corrupt” or “improper” intent)
- Allows fines up to 20% of a company’s annual gross revenues (up to 60 million reais, or approximately \$15 million)

ROMANIA- There is no singular anti-corruption law such as the FCPA in Romania at this time, but:

- Romania has laws and regulations intended to prevent corruption in its Criminal Code and other legislation
- Although enforcement of anti-corruption laws and regulations generally has been weak until recently, the DNA (National Anticorruption Directorate, www.pna.ro) has increased investigation and prosecution of corruption since 2014
- There has been much higher awareness of corruption among Romanians in the past couple of years, including many recent large-scale public protests against public corruption

SAUDI ARABIA (*Combating Bribery Law (CBL), Royal Decree No. M/26 (1992)*)

- Both individuals and companies can be held liable for acts within the Kingdom
- Bribery prohibition applies regardless of the public official’s intention to perform the act
- Recent actions by Prince Salman in late 2017 have focused on corruption at high levels

UNITED KINGDOM (*UK Bribery Act of 2010*)- The UKBA is broader than the FCPA. This law:

- Applies to bribes offered or given to any person (not only to government officials)
- Does not require that “corrupt intent” by the briber be proved for liability
- Prohibits the receipt of a bribe, and not merely the offering of a bribe

TURKEY- No general anti-corruption law but other laws contain anti-corruption provisions

- Criminal Code (primarily Article 252) criminalizes various forms of corruption, including:
 - active bribery (making a bribe) and passive bribery (receiving a bribe)
 - direct or indirect bribery (through third-party intermediaries)
 - domestic bribery (bribing Turkish government officials)
 - foreign bribery (bribing foreign public officials)
 - private sector (commercial) bribery and attempted bribery
- Punishment can include imprisonment from four to 12 years

NETHERLANDS- *Dutch Criminal Code (DCC) Articles 177-178, 363-364* prohibit:

- Both public official bribery and commercial (private sector) bribery, directly or via third party
- Both active bribery (offering bribes) and passive bribery (accepting bribes)
- Broad definitions of “bribe” (material or immaterial value), services, value, rewards, discounts
- Penalties (imprisonment)- up to 15 years (passive bribery), 12 years (active bribery)
- Penalties (fines)- up to EUR 83,000/viol. (individuals), EUR 830,000/viol. (corporation)

SLOVAKIA- Criminal Code and Code of Criminal Procedure regulate corruption and prohibit:

- Both public official bribery and commercial (private sector) bribery
- Both active bribery (offering bribes) and passive bribery (accepting bribes)
- Broad definitions of “bribe”, “public official” and “anything of value”
- Penalties (imprisonment)- up to 6-12 years (public officials), 4 years (commercial bribery)
- Penalties (fines)- up to EUR 331,000/violation (individuals), EUR 1.6 million/viol. (corporations)

UNITED ARAB EMIRATES- No standalone anti-bribery law (several distinct/overlapping laws)

- Bribery not expressly defined, but includes gifts, or financial or other advantages, and applies to:
 - Both requesting and accepting a bribe, or offering or promising a bribe
 - Public officials, managers/employees of private sector entities (corporations), intermediaries
 - Extra-territorial jurisdiction (bribery outside UAE; bribe by/to foreign (non-UAE) officials)
- Penalties- up to 5 years prison; fines (bribe amount, AED5,000 (indiv.), AED500,000 (corp.))