



CORPORATE GOVERNANCE POLICY

Anti-Bribery & Corruption

v. 1.3

04/04/24

Anti-Bribery & Corruption Policy

1. Introduction

Gold Terra Capital Inc. (“the Company”) is committed to conducting its business ethically, transparently, and in compliance with applicable laws and regulations. As a gold mining investment company, we recognize that our industry is susceptible to bribery and corruption due to the valuable nature of precious metals and the risks associated with certain jurisdictions. This policy aims to prevent and eliminate bribery and corruption within the Gold Terra Group.

2. Definitions

- **Associated Person:** Broadly includes anyone who performs services for or on behalf of Gold Terra, including officers, directors, employees, or agents.
- **Bribe:** Any payment, gift, or benefit offered or received to obtain an improper advantage or encourage misuse of position.

3. Policy Guidelines

3.1. Zero Tolerance

- The Company maintains a zero-tolerance policy towards corruption and bribery.
- All employees, officers, directors, and third parties must adhere to this policy.

3.2. Compliance with Laws

- Employees must comply with all relevant national and international legislation, including the US Foreign Corrupt Practices Act and South Africa’s Prevention and Combating of Corrupt Activities Act.
- The Policy applies to all entities owned by Gold Terra, their employees, officers, directors, and associated persons.

3.3. Prohibited Conduct

- **Bribery:** No employee shall offer, promise, give, receive, or solicit bribes.
- **Gifts and Hospitality:** Gifts or hospitality must not be used to influence business decisions improperly.
- **Political Contributions:** Contributions must comply with applicable laws and be transparent.
- **Facilitation Payments:** Facilitation payments are strictly prohibited.

3.4. Reporting and Whistleblowing

- Employees must report any suspected bribery or corruption promptly.
- The Company provides mechanisms for confidential reporting.

3.5. Training and Awareness

- Regular training programs will educate employees about anti-bribery and corruption policies.

- Employees must understand their responsibilities and obligations.

4. Disciplinary Action

- Violations of this policy will result in disciplinary action, up to and including termination.
- Cooperation from all stakeholders is essential for maintaining our reputation as a responsible corporate citizen.

GRAHAM
GILMOUR CEO
4th April 2024