

Anti-Bribery and Anti-Corruption Policy (Global)

This Policy applies to all officers, directors, and employees of GPI ("GPI Employees") and any person or entity performing service on behalf of GPI, or acting on behalf of GPI or in furtherance of GPI's interests ("GPI Associated Persons").

Policy

Graphic Packaging International and its affiliates and subsidiaries (collectively "GPI" or the "Company") adhere to the Policy that one of GPI's basic corporate responsibilities is to obey the letter and spirit of all applicable laws prohibiting bribery and corruption in the countries where we do business. The United States Foreign Corrupt Practices Act 1977 ("FCPA") and the United Kingdom *Bribery Act* 2010 ("UKBA") are widely considered the most far-reaching anti-bribery/anti-corruption laws. Therefore, GPI policy is modeled after these laws. It should be noted that the key principles contained in these two laws are contained in nearly all other anti-bribery/anti-corruption laws that apply to our operations. The laws of some countries may not be as stringent as the rules contained in this policy, but in such event, GPI Employees and GPI Associated Persons will nevertheless be held to the standards of this policy.

Among the many other anti-bribery/anti-corruption laws applicable to GPI are the laws of countries where we do business. A summary of the key provisions of these laws is contained in Exhibit C to this policy.

Anti-Bribery Requirements

GPI employees are prohibited from making direct or indirect payments to a government official for the purpose of obtaining or retaining business or securing an improper advantage. Payments include anything of value, including money, transfer of stock, bonds or any other property, payment of expenses, providing services of any type, entertainment, employment/work experience for government officials/their friends/their family members, contributions to a specific charity, assumption of a debt or release from the obligation to pay a debt, gifts, or any other transfer of goods or services. An indirect payment is anything of value paid or given to anyone with the knowledge that the payment, or a portion of the payment, will be passed on to a government official.

The term "government official" is to be taken very broadly and includes any officer, employee, political candidate or any person acting in an official capacity for or on behalf of any agency, instrumentality, department, subdivision, or other body of any national, state, or local government, including governmental committees or commissions and regulatory agencies or government-controlled businesses, corporations, companies, or societies. Even if a company is not wholly owned by the government, it may be considered an "instrumentality" of a government if the government exercises substantial control over the company. These entities are often referred to as "state-owned entities," or "SOEs." Government officials also include individuals with dual capacities as a key decision-maker in a private business, on the one hand, and a position in a government agency or foreign political party, or as a candidate for political office, on the other. Note that a person can be a "government official" even if he or she does not have a government title, or is not employed by a government agency.

GPI also prohibits payments made to commercial businesses or their employees that are for the purpose of securing an improper advantage, influencing, or inducing a violation of the law, or influencing any act or decision (including a decision not to act) in order to assist GPI or any other company in obtaining or retaining business.

There is no requirement for the bribe to actually be paid in order for there to be a violation; a mere promise to pay will constitute a violation.

Recordkeeping Requirements

GPI employees must keep accurate books, records, and accounts and maintain internal accounting controls to properly account for all assets and transactions. These requirements help eliminate, among other things, the possibility of "slush funds" from which illegal payments may be made. These recordkeeping requirements should be understood to incorporate Generally Accepted Accounting Principles ("GAAP"), which require the creation and maintenance of internal accounting controls sufficient to provide reasonable assurances that:

- all transactions are executed in accordance with management's general or specific authorization;
- transactions are recorded as necessary to permit preparation of financial statements in conformity with GAAP;
- access to assets is permitted only in accordance with management's general or specific authorization; and
- the recorded accountability for assets must be compared with the existing assets at reasonable intervals and appropriate action must be taken with respect to any differences.

Under these requirements, even a petty cash fund could be considered an "off-the-books slush fund" if it is not properly accounted for in the Company's books and records.

Operational Guidance

Due Diligence in Forming Customer and Contractual Relationships

Under various anti-bribery/anti-corruption laws, a company can be held liable for corrupt payments made by a third party acting on the company's behalf, even if the company was not actually aware that the third party was engaging in this activity. Carefully following the Company's procedures for selecting and appointing corporate consultants, sales agents, independent distributors and other representatives (the "Representatives") will help minimize the Company's exposure to potential liability from unauthorized actions of those Representatives. Observing these procedures may also serve as evidence that GPI Employees did not "knowingly" violate the law and could be a mitigating factor in the event that an inadvertent violation of a law has occurred. This will also demonstrate that GPI has adequate procedures in place in the event of a violation of any of the anti-bribery/anti-corruption laws.

Employees responsible for entering into contracts with Representatives should investigate known sources of information regarding a potential Representative's business performance and ethics record. They should ask the Representative about the business qualifications, and check with independent sources to verify information that is available in the public record, including potentially making contact with the relevant Foreign Commercial Service or desk officer in the U.S. Departments of Commerce and State, as well as with the commercial officer of the relevant U.S. Embassy abroad.

Exhibit A to this Policy contains the suggested due diligence to be undertaken prior to the retention of Representatives proposed to be engaged on GPI's behalf to conduct business in any foreign country. Working with the Law Department, GPI Employees also should ensure that the contract with any Representative contains appropriate anti-bribery/anti-corruption compliance provisions. GPI Employees should also retain and update the documentation that is collected throughout the contractual relationship and should keep the file of information for at least five years after the relationship has concluded.

Payments that Require Scrutiny

Claims of Reasonable and Bona Fide Expenditures

There are only very limited exceptions to this policy that permit payments or other things of value to be provided to foreign officials. The most relevant such exception permits “a *reasonable and bona fide expenditure, such as travel and lodging expenses, incurred by or on behalf of a foreign official ...directly related to ...the promotion, demonstration, or explanation of products or services ...or the execution or performance of a contract with a foreign government or agency.*” This exception is interpreted very narrowly and on a case-by-case basis, and will cover only reasonable expenses that are closely and directly related to a genuine and specifically identifiable and essential business purpose.

Because of the complexity of the legal issues relating to the applicability of exceptions to this policy’s broad restrictions, **no payment can be made** under these exceptions without previous, express permission from the Law Department.

Facilitating or Expediting Payments

Facilitation payments, which are low value payments usually made to Government Officials to deliver approvals or permissions more quickly, are not permitted under this policy. **GPI does not permit GPI Employees or Associated Persons to make such payments, even if a local law would otherwise allow it.**

Gifts, Travel, Meals and Entertainment Involving SOEs and Foreign Officials

Payments by GPI Employees and GPI Associated Persons for gifts, travel, meals, or entertainment to foreign officials, foreign government agencies, SOEs, or employees or representatives (formal or informal) of SOEs create significant risk of legal liability, and should raise a “red flag” when requested or proposed. **The provision of gifts, travel, meals, entertainment or anything else of value to foreign officials, foreign government agencies, SOEs, or employees or representatives (formal or informal) of SOEs is strictly governed by this Policy, which supersedes any other GPI policy or practice relating to such subject matter. Any and all contemplated payments by GPI Employees or GPI Associated Persons for gifts, travel, meals or entertainment that would be made to a foreign official, foreign government agency, SOE, or an employee or representative (formal or informal) of a SOE must be approved specifically and in advance by the Law Department.** Sufficient notice and detail regarding such contemplated payments must be provided to the Law Department by the proponent(s) of such payments in order to allow for a thorough review.

Education and Training

Anti-bribery/anti-corruption training is administered as part of the Company’s fraud management program, which is led jointly by the GPI Law Department, Corporate Accounting Department, and Internal Audit Department. If any additional training is desired or questions arise, contact a member of the Law Department.

Reporting

Reporting of any suspected or alleged improper business conduct by GPI Employees or GPI Associated Persons, including any potential violations of the FCPA, the UKBA, other anti-bribery/anti-corruption laws, or any GPI policy should be made in accordance with GPI’s Code of Business Conduct and Ethics.

Enforcement and Discipline

Any GPI Employee who violates any applicable anti-corruption/anti-bribery law or any related GPI policy or procedure, will be subject to appropriate disciplinary action, up to and including termination. **Remember: in some cases, GPI policy or procedure may be more stringent than a local law.** GPI Employees must still



comply with the GPI policy or procedure in such instances. Any GPI Employee who is aware of another GPI Employee's violation of such laws, policies, or procedures but does not report same, will also be subject to appropriate disciplinary action.

GPI also prohibits retaliation in any form against any person for reporting any concern or suspicion they have about corrupt behavior or other potential or actual violations of law or GPI policy, including the GPI Code of Conduct. GPI Employees must not retaliate in any form against any GPI Employee who reports concerns in good faith.

Whistleblower Hotline

Any employee having information or knowledge of any actual or contemplated violation of this Policy shall promptly inform his or her supervisor, report the matter to our general counsel, call our Alertline or visit the Alertline website to report the matter. Employees may call the Alertline at the number for their location or visit the website as shown on the attached Exhibit B to this policy.

The Company, at its sole discretion, reserves the right to amend or modify this Policy at any time and for any reason.

EXHIBIT A

SUGGESTED DUE DILIGENCE PROCEDURES FOR ENGAGING FOREIGN SALES AGENTS AND OTHER REPRESENTATIVES

- A. Identify Need
1. Determine and document the business justification for retaining the Representative.
 2. Identify the functions to be performed.
 3. Document reasons why these functions cannot be performed by GPI employees in- country.
- B. Due Diligence Regarding Proposed Representative
1. What are the Representative's qualifications for the services to be performed, including the Representative's background and experience? Get resumes or CV's for the principals who will be involved in the engagement (in particular, is there any prior government service).
 2. What experience and resources (personnel and financial) are to be employed by the Representative?
 3. What is the organizational form (corporation, partnership, etc.) and structure (org chart) of Representative's corporate entity?
 4. Research the ownership of the Representative's entity and obtain details of the beneficial owners – focus on whether any of the individuals are government officials, or have relationships with government officials.
 5. Do the principals have affiliations with corporate entities other than the one being used for this engagement? -- If so, we need to understand ownership structure of other affiliated entities.
 6. What is the Representative's business history -- years in business, employees, lines of business, approximate revenues, etc.
 7. Will Representative be retaining services of any third parties in carrying out work for Graphic Packaging? If so, the same due diligence will need to be performed for each such third party so retained.
 8. What local law governs the Representative's activities -- are they aware of and in compliance with local legal requirements for their business
 9. Obtain and check business references – a reference check should include questions about business ethics.
 10. Obtain and check bank references.
 11. Are there any prior bankruptcies; criminal convictions; pending investigations for bribery, tax evasion, export or antitrust violations?
 12. Does the Representative have any anti-bribery and corruption ("ABC") policies of its own that are of an equivalent standard to GPI's? Do they provide ABC training to their staff?
 13. If not, are they willing to adhere to GPI's policies and procedures and confirm in writing that they will train their staff to comply with them?
 14. Does the Representative also use third parties when performing services for GPI?

EXHIBIT B

ALERTLINE PHONE NUMBERS

Australia	1800565761	Italy	800 725 944
Austria	0800 017868	Japan	0800-700-9401
Belgium	0800 77 076	Mexico	800 681 6714
Brazil	0800 000 0572	Netherlands	0800 0229398
Canada	1.866.898.3750 1.855.350.9393	New Zealand	0800 426 361
China	400 120 3531	Nigeria	0-708-060-1816, then 866-898-3750
Croatia	800-528-422	Norway	80062436
Estonia	8000044232	Poland	800005072
Finland	800416130	Russia	8 (800) 301-85-89
France	0.800.90.2500	South Korea	00798 14 203 0389
Germany	0800 1810751	Spain	900.991.498
Greece	0.080.012.6576	Sweden	020-088 00 16
Indonesia	0800 1401907	Switzerland	0800 000 329
Ireland	1800 851 822	United Kingdom	0800 048 5494
		United States	1.866.898.3750

ALERTLINE WEBSITE: www.gpibusinessconductalertline.ethicspoint.com

GENERAL COUNSEL CONTACT INFORMATION

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EXHIBIT C

SUMMARIES OF SELECT ANTI-BRIBERY/ANTI-CORRUPTION LAWS IN COUNTRIES WHERE GRAPHIC PACKAGING DOES BUSINESS

Australia: Australian Criminal Code

Commonwealth legislation prohibits bribery of Commonwealth public officials and foreign public officials by asking for, receiving, or agreeing to receive a benefit with the intention that the exercise of the official's duties will be influenced. For Commonwealth public officials, this prohibition applies whether or not the conduct (or a result of the conduct) constituting the offence occurs in Australia. Individual State legislation also prohibits bribery of public officers as well as prohibitions on certain private sector bribery, such as secret commissions.

A violation of the law by an individual can result in imprisonment and/or fines. A violation of the law by a corporate entity can result in substantial fines.

Austria: Austrian Criminal Code

The Austrian Criminal Code criminalizes violations of official duty and corruption, bribes to foreign government officials. Austrian law connects that liability to legal entities such as businesses. A legal entity can be prosecuted if a decision-maker or employee commits an act that violates the law and such act can be attributed to the legal entity. A business entity can also be liable for the acts of its intermediaries or third parties acting on their behalf, such as consultants.

Violations may be punished with a fine, imprisonment, and/or forfeiture.

Belgium: Belgium Criminal Code

Public official and commercial bribery are prohibited. Both the offering of a bribe and the receiving are punishable.

Public bribery is defined as: offering, promising or giving a benefit, directly or indirectly, to a public official, to his/her own benefit or that of a third party, in order to induce him/her to perform or refrain from performing any act falling within the scope of responsibilities.

Private bribery is defined as: offering, promising, or giving an advantage of any kind, directly or indirectly, to a director, proxyholder, employee, or other representative of a legal entity or natural person, for himself/herself or for anyone else, intending to induce him/her to act or refrain from certain acts within his/her function without the authorization of the board of directors, the shareholders or principal.

Persons involved in bribery may be prosecuted in Belgium regardless of their citizenship if at least one element of the bribery offence was committed in Belgium. Public bribery committed outside of the Belgian territory, when the defendant is found on Belgian territory, may also be prosecuted in Belgium if the bribery concerns Belgian public officials or foreign officials who are Belgian citizens or who work for an international organization based in Belgium.

Public bribery by an individual is punishable with imprisonment and criminal fines. These penalties can be higher if the public official is a police officer or a member of the public Prosecutor's Office, in which case all penalties are doubled; or if the person exercises a public function in a foreign state or in an organization of public international law, in which case the minimum possible criminal fine is tripled and the maximum is quintupled.

Public bribery by a company is punishable with criminal fines.

Private bribery by an individual is punishable with imprisonment.

Private bribery by a company is punishable with criminal fines.

Brazil: Brazilian Clean Companies Act

The Brazilian Criminal Code prohibits the promise, offer or grant of an undue advantage to a public agent, with the intent to motivate him/her to commit, omit or delay an official act (active corruption). Law 12,846/13 ("Anticorruption Law") prohibits direct and indirect bribery of national and foreign public agents by legal entities. Directors and Officers of companies that pay bribes shall be held liable for the extent of their wrongdoing. Public agents or officers, private companies and individuals can also be held liable if fraud is committed in public biddings, under Law 8,666/93 ("Bidding Law").

The law applies to all Brazilian companies, to foreign companies with offices, branches or representation in Brazil, to individuals, whether Brazilian or foreign, who violate Brazilian law, and to public agents.

Violation of the law by an individual for bribery of a public agent is punishable by imprisonment, which may be increased according to the circumstances of the case, and a fine determined by the judge. Violation of the law for accepting a bribe is punishable by loss of the value (monetary or other items) obtained through the improper act, reimbursements of damages, loss of public position, suspension of public rights, a fine, and a prohibition on contracting with public authorities and receiving credit or fiscal benefits. Violation of the Bidding Law by an individual is punishable by detention and a fine, which may vary according to the crime. Also, public agents may lose their public position.

Violation of the law by a company is punishable by forfeiture of assets and rights obtained by improper means, and fines, as well as a duty to compensate for damages caused. The fine cannot be less than the benefit gained by the infracting party).

Canada: Corruption of Foreign Public Officials Act

Prohibits bribery of non-Canadian public officials (or any person for the benefit of a foreign public official) for purposes of obtaining or retaining an advantage in the course of business. Also prohibits manipulation or falsification of books and records to conceal bribery. Prohibits only payment of/offering to pay a bribe; requesting/accepting a bribe is not a violation. (However, recipients may be prosecuted under provisions of the Canadian *Criminal Code*).

The law applies to Canadian companies, Canadian citizens and permanent residents, and any person or entity where there is a "real and substantial connection" between Canada and the acts constituting the offence. A "real and substantial connection" will be found where a significant portion of the acts giving rise to the offence take place in Canada.

Violation of the law by an individual is punishable by up to 14 years imprisonment.

Violation of the law by corporate entities is punishable by fines, which are unlimited in amount.

China: Criminal Law of the People's Republic of China (PRC)

Prohibits bribery of public entities (including state organs, state-owned companies /enterprises/institutions, and other public organizations), public officials who perform public duties in public entities for the purpose of illegitimate benefits (both statutorily prohibited benefits and lawful benefits obtained by statutorily prohibited means). Prohibits soliciting or accepting a bribe as well.

Commercial bribery in business activities for the purpose of selling or purchasing commodities is also prohibited.

The law applies to PRC companies, foreign companies that operate in PRC, PRC nationals and residents, any person acting while in PRC, any person acting overseas with a close connection to PRC, and any person or entity where there is a real and substantial connection between PRC and the acts constituting the offence.

Violation of the law by an individual is punishable as follows:

- For bribing a public official – imprisonment, up to a life sentence, and unlimited fines
- For commercial bribery – imprisonment up to 10 years and unlimited fines
- For receiving a bribe as a government official – up to death penalty, permanent deprivation of political rights, and confiscation of property
- For receiving a bribe as a non-public official – imprisonment up to 5 years, and confiscation of property

Violation of the law by a company is punishable as follows:

- For bribing a public official - unlimited fines for the corporate entity, and up to 5 years imprisonment and unlimited fines for persons who are directly responsible for the offence.
- For receiving commercial bribes – unlimited fines for the corporate entity if public, and up to 5 years imprisonment for persons who are directly responsible for the offence. If the corporate entity is not public, then fines from RMB10,000 to RMR200,000 and confiscation of illegal gains.

Croatia: Croatian Criminal Code and Multiple Anti-Corruption Acts

Croatian criminal law prohibits active and passive bribery and abuse of official functions. In Croatia, commercial bribery is also a criminal act. Penalties for violation of the law include imprisonment of up to eight years for individuals. Companies can be held liable for acts of corruption by their employees and representatives as well. Penalties for companies include fines and seizure of the benefit obtained. Croatia also has multiple anti-corruption acts and a code of conduct for public officials.

Estonia: Estonian Penal Code

Estonian law prohibits bribes to foreign officials. It is also a violation of Estonian law if an Estonian citizen violates this law outside of Estonian territory, or any time after committing the violation if the person later becomes an Estonian citizen. Individuals are held criminally liable for corruption crimes, and a company can be held criminally liable for the actions of its representatives and subsidiary companies. Assets obtained through criminal means can be confiscated under this law.

Finland: Finnish Criminal Code

Finland's criminal code prohibits active and passive bribery, abuse of office, and breach of trust. It also criminalizes bribery between businesses, the bribery of Finnish and foreign public officials, and bribery through intermediaries (agents, consultants, or other representatives). Both persons and companies may be prosecuted criminally. A company can be held criminally liable for the acts of its employees. Violation of the law is punishable with fines, debarment, and imprisonment.

France: French Criminal Code

The French Criminal Code prohibits paying or offering a bribe, directly and indirectly, to any person (not limited to foreign officials or other public sector) – including any public official, any person in charge of a public mission and any holder of elected public office in a foreign state or in a public international organization – to induce them to perform an official act, whether or not thereby violating his or her official duty. The Criminal Code further prohibits the receiving of a bribe. It is also an offence to bribe someone so that he or she will influence a public official to act for the purposes of getting or keeping business or a business advantage.

The law applies to French companies, foreign persons (companies or individuals) who operate in France; French nationals and residents; and any person acting elsewhere if any aspect of the bribery scheme is committed in France (including by using French mails or wires).

Violation of the law by an individual is punishable by imprisonment and criminal fines or double the profits generated from the offence.

Violation of the law by a company is punishable by fines or 10 times the profits generated from the offence.

Germany: German Criminal Code & Related Statutory Acts

Germany prohibits bribery of any person in the German and EU public sector to induce them to perform an official act, whether or not thereby violating his official duty, bribery of non-EU foreign public officials to induce them to perform a future official act, thereby violating their official duty, and bribery of employees and agents in a business transaction to induce the receiver to agree to an unfair preference in the competitive purchase of goods or commercial services or without approval of the business. German law prohibits not only giving a bribe, but also taking a bribe (demanding, allowing oneself to be compromised and accepting a benefit).

The law can apply to: German and foreign nationals acting while in Germany, German nationals acting elsewhere and any person acting elsewhere if bribery is committed against German public officials.

Violation of the law by an individual is punishable with fines and imprisonment.

Violation of the law by a company is punishable with fines.

Indonesia: Anti-Corruption Law and Bribery Law

The Indonesia Anti-Corruption Law prohibits receiving bribes by government officials, and the Anti-Bribery Law prohibits bribing a person to do or refrain from doing something that contravenes his or her duties or obligations which relate to the public interest.

The law applies even outside of Indonesia; if a party otherwise outside of the jurisdiction of Indonesia commits an act of corruption that violates Indonesian law, such person is liable in the same way as any party committing the offense within Indonesia. Additionally, an Indonesian citizen who engages in corruption outside of Indonesia may also still be prosecuted under Indonesian law.

The punishment for violation of the law includes fines; imprisonment; confiscation of tangible, intangible, movable, or immovable goods utilized for or obtained from the act of corruption, including the company of the convicted where the act of corruption occurred and substitutes for such goods; payment of compensation in an amount equal to the assets obtained from the act of corruption; whole or partial closure of the company for a maximum of 1 year, pursuant to a court decision; revocation of the some or all of certain rights or removal of the entire or partial profits that have been or must be granted to the convicted by the government and in some circumstances, the death penalty.

Japan: Japanese Penal Code

Japan prohibits public officials from accepting, soliciting, or promising to accept a bribe in connection with their duties. It also prohibits a person who is going to become a public official from doing any of the above in the event he or she is appointed. The giving, offering, or promising of a bribe to a public official or person who will become a public official is likewise prohibited.

Non-Japanese nationals are liable for bribery if it is committed within Japan. Japanese public officials are liable for accepting bribes even outside of Japan.

The punishment for violation of the law by a public official (or person to be appointed a public official) is imprisonment with work for up to five years, and forfeiture of the value of the bribe. If the public official agreed

to perform an act in response to the improper request, the prison term may be extended up to seven years. If the public official actually acted illegally, the prison term may be extended up to twenty years.

The punishment for offering a bribe to a public official is imprisonment with work for up to three years or a fine.

Mexico: Mexican Criminal Code

Mexico prohibits both the giving and the receiving/requesting of a bribe to influence a Mexican public official, a foreign public official, or any other person to influence that person to reach out to a foreign public official and influence such official. Mexico also prohibits commercial bribery, which it defines as an offer, promise or grant, directly or through intermediaries, money or any other handout, whether in goods or services, in order to retain or obtain, for personal gain or gain to a third party, any undue advantages in the conduct of international business:

The law applies to Mexican public officials of the Executive, Legislative and Judicial branches at the Federal and State levels, including employees of public instrumentalities state owned enterprises; Mexican citizens and residents; Mexican legal entities; foreign entities and individuals. Mexico will also exercise jurisdiction over a felony committed abroad by a foreign individual, if (i) the victim is Mexican, (ii) the offender is located in Mexico, (iii) the offender has not been prosecuted and tried in the country where the felony took place, and (iv) if the offense is considered a felony, both in Mexico and in the country where the incident took place.

A violation of the law by an individual is punishable by imprisonment and fines.

A violation of the law by a company is punishable by any combination of the following: dissolution of the legal entity, seizures, fines to be determined on a case-by-case basis, debarment, closure of premises, suspension of activities, publication of the sentencing, fines, and a ban from public procurement procedures.

Netherlands: Dutch Criminal Code

All forms of bribery (commercial and public official bribery) are prohibited, but the legislation differs according to the type of persons involved: public officials (officials), judges (legal officials) and natural persons (non-officials). The commercial bribery law prohibits offering or providing, accepting or requesting a favor in consideration of an act or omission committed, or to be committed, by an employee or agent in breach of his or her duties as an employee or agent. This includes concealing the favor from the employer or principal in violation of standards of good faith.

Companies can be held responsible for acts of employees and third parties on their behalf.

Receiving or asking for bribes (also known as “passive” bribery) is also prohibited under Dutch law:

Officials who receive bribes violate the law if they had actual or perceived knowledge that the favour was given with malicious intent.

Judges who accept gifts, promises, guarantees or services which one should reasonably consider influential on the outcome of cases, can be held criminally liable.

Nonofficials who accept gifts are criminally liable if by doing so they breach a special duty of care that derives from their professional status.

The Dutch laws on bribery apply to:

- Any natural person or legal person (incorporated under Dutch law or elsewhere) that engages in the act of bribery within the territory of the Netherlands, or on board a Dutch vessel or aircraft.

- All Dutch nationals and legal persons (i.e. companies incorporated under Dutch law), who engage in acts of bribery abroad, provided that bribery is also punishable in the foreign country where it has been committed.
- Anyone who bribes a Dutch public official abroad, provided that the bribery is also punishable in the foreign country where it has been committed.

Acts of bribery that are partly committed outside the territory of the Netherlands (e.g. if a Dutch public official accepts a bribe in the Netherlands, sent to him/her by a person from another country).

Violations of the law are punishable by fines and imprisonment

New Zealand: Crimes Act 1961 & Secret Commission Act 1910

New Zealand prohibits the bribery of judicial officers, Ministers of the Crown, members of parliament, law enforcement officers or officials, as well as the receiving of a bribe by such persons. It further prohibits the bribery of foreign officials if the offense occurs in New Zealand, the person making the bribe is a New Zealand citizen or ordinary resident or a company solely incorporated under New Zealand law. It also prohibits bribery in the private sector.

New Zealand will apply its law whether or not the conduct or the result of the conduct constituting the offense occurs in New Zealand.

A violation of the law is punishable by imprisonment, fines, and forfeiture of assets.

Nigeria: Criminal Code, Corrupt Practices and Other Related Offenses Act

Nigeria's Criminal Code criminalizes corruption and abuse of office, and the Corrupt Practices and Other Related Offenses Act criminalizes active and passive bribery as well as attempted corruption. Penalties apply to both individuals and companies and includes fines and imprisonment.

Norway: Norwegian Penal Code

The Norwegian penal code criminalizes active and passive bribery and breach of trust. It applies to Norwegian officials, companies, citizens, and foreign companies and citizens in Norway, regardless of whether the offense is committed in the county or abroad. A company can be held criminally liable for corruption offense committed by individuals acting on its behalf. Indirect bribery through intermediaries is also a violation of the law. Violations are punishment with fines or imprisonment.

Poland: Polish Criminal Code

The Polish Criminal Code prohibits bribery of public officials and as well as commercial bribery. It prohibits payment of or offering to pay a bribe, or anything of value, or any personal benefit, as well as the receiving of the bribe.

The Polish law applies to any individual, regardless of nationality, who acts while in Poland or whose actions result in Poland. The law also applies to Polish nationals acting abroad in violation of this law, and applies to any individual acting abroad if the bribery is against the vital interests of Poland, is bribery of a Polish citizen/legal entity/state institution, or if benefit is derived in Poland. Companies can be subject to secondary criminal liability for offenses committed by company-related individuals (employees and non-employees acting on behalf the company). Penalties for violation of the law include fines, debarment, forfeiture of assets.

South Korea: Foreign Bribery Act

In Korea, the acts of giving, offering, or promising a bribe to a foreign public official to obtain an improper benefit in connection with international commercial transactions are prohibited. Both the bribe giver and bribe receiver may be criminally liable. The law applies to the crimes committed by Korean nationals (regardless of where the crimes occur) and/or crimes committed in Korea (regardless of the nationality of the person who commit the crimes). A company may be held liable for the actions of its intermediaries or third parties if the company did not exercise due care and supervision to prevent the violation.

Spain: Spanish Criminal Code

The Spanish Criminal Code prohibits any private individual from offering or making a bribe of any kind to any public authority or official, including Spanish officials and foreign officials, as well as officials of the EU and public international organizations, Spanish law considers anyone holding a position in exercise of the public function a public authority or official, such as jurors, arbitrators, mediators, experts, judicially appointed controllers or managers, and insolvency administrators. The law prohibits both the giving and the accepting/requesting of the bribe.

Spanish law also prohibits commercial bribery, which is when any person offers, promises, or grants an unjustified advantage or benefit of any kind to a manager, executive, employee or collaborator of a company in order to be unduly favored in merchandise purchasing, services procurement or any sort of commercial relations.

The law applies to any individual, Spanish national or otherwise, acting in Spanish territory, any Spanish or foreign company operating in Spain, public authorities, officials and holders of the public function of Spain, any member state of the European Union, or any other foreign state, the European Union or any public international organization. The law also applies to Spanish companies and Spanish individuals acting abroad, provided that the bribery offense (i) is punishable in the country where it has been committed –unless specified otherwise in international treaties – and (ii) has not been adjudicated in said country – i.e. not acquitted, not pardoned, not sentenced, or sentenced but sentence has not been fully served, in which case the punishment obtained in Spain shall be reduced in the amount of the partially served foreign conviction.

Violation of the law for bribery involving a public official is punishable with fines, imprisonment, debarment, and forfeiture of Social Security benefits.

Sweden: Swedish Penal Code

Swedish law criminalizes most forms of public and private corruption, including breach of trust and bribery. The law prohibits anyone who is employed or performs a function to give or receive a bribe; thus, there is no distinction between public and commercial bribery. A company may be held liable for bribery if the company has not done what can be reasonably expected to prevent bribery, or if the bribery was committed by an individual in a leading position at the company. Violation of the law is punishable with fines proportional to a person's income, as well as with imprisonment.

Switzerland: Swiss Criminal Code and Unfair Competition Act

The Swiss Criminal Code criminalizes active and passive bribery and bribery of foreign public officials. The Unfair Competition Act criminalizes commercial bribery. Both public and commercial bribery is punishable with imprisonment of individuals. A company can also be held criminally liable for acts of corruption committed by individuals working on behalf of the company if the company has not undertaken all requisite and reasonable organizational precautions required to prevent the corrupt act.

United Kingdom: UK Bribery Act

The UKBA makes it a criminal offense to bribe, or to be bribed, whether in the public or private sector. The UKBA also makes it an offense for a company to fail to prevent bribery if persons associated with the company bribe others with the intention of obtaining or retaining business for the company or obtaining or retaining an advantage in business for the company.

The UKBA includes a specific offense of bribery of a foreign public official ("FPO"), which requires an intention to (1) influence the FPO in their capacity as a FPO, and (2) obtain or retain business or an advantage in the conduct of business. An FPO is any individual that holds a legislative, administrative or judicial position, or exercises a public function in any territory outside the UK, or, is an official or agent of a public international organization.

The UKBA also includes a specific offense of failing to prevent bribery by a company's "Associated Persons." Associated Persons are people or companies who provide services for or on behalf of GPI, such as employees, agents, subsidiaries, joint venture partners, etc. Even if GPI is unaware of bribery by an Associated Person, GPI could still be liable for that Associated Person's conduct unless GPI can prove it had "adequate procedures" in place to prevent bribery.

Penalties for breach of the law include imprisonment, unlimited fines, confiscation of the proceeds of crime, disqualification of directors for up to 15 years and debarment from public procurement processes.

United States: Foreign Corrupt Practices Act (FCPA)

The FCPA makes it illegal to bribe foreign governmental officials, and it requires publicly-traded companies, such as GPI, to maintain accurate books and records and to establish sufficient internal accounting controls.

The FCPA applies to US companies, most non-US subsidiaries of US companies, foreign companies listed (or with debt publicly traded) on a US stock exchange, US citizens and residents, third parties and employees of any nationality acting for a US company, and third parties and employees of any nationality who commit an act in furtherance of a violation in the US (including by using the US mail or wires).

Criminal violations of the FCPA's anti-bribery provisions may result in a multi-million dollar fine for each violation, and individuals may be sentenced to up to five years of imprisonment. Criminal violations of the FCPA's accounting provisions can result in penalties of up to twenty years in prison (for individuals) and multi-million-dollar fines for individuals and corporations.