

ORACLE CORPORATION

GLOBAL ANTI-CORRUPTION POLICY AND BUSINESS COURTESY GUIDELINES

INTRODUCTION

Oracle is committed to maintaining high standards of business ethics and to complying with the law in the conduct of its business operations worldwide. U.S. and international law, together with the regulations of public international organizations such as the World Bank and regional development banks, prohibit corrupt business practices such as bribery and falsification of books and records in dealings with government entities. In an increasing number of countries in which Oracle does business, the anti-corruption laws have been extended to criminalize unethical business practices in dealings with private-sector companies as well.

The purpose of this Anti-Corruption Policy is to institute standards and procedures to be followed by Oracle employees to ensure that Oracle complies with the fast-developing body of global anti-corruption laws, and maintains its reputation for ethical business practices.

RESPONSIBILITY

This Anti-Corruption Policy supplements Oracle's Code of Ethics and Business Conduct and applies to all directors, officers and employees of Oracle Corporation, its subsidiaries and affiliates (collectively "Employees"). Every Oracle Employee is responsible for reading, understanding and complying with this Policy. You will also be asked to complete and return a certificate each year during your employment with Oracle acknowledging that you have read, understood and complied with this Policy.

Oracle managers are responsible for ensuring that Employees who report to them, directly or indirectly, comply with this Policy and complete any certification and training required of them. If you have any questions or concerns relating to this Policy, consult your manager, the Oracle Legal Department or a member of the Compliance and Ethics Organization listed on the last page of this Policy. If you learn of any conduct that you believe may violate this Policy, report it immediately by any of the means listed under the heading "Reporting and Non-Retaliation" below.

POLICY

No Employee may corruptly authorize, offer, promise, or make any payment of money or other thing of value, directly or through a third party, to a government official or to a private-sector company employee or to the spouse, significant other, child or other relative of any such person in order to influence or reward an action or decision of the government official or the private-sector company employee or to gain any improper advantage. Similarly, no Employee and no member of the Employee's immediate family may, in connection with the business of Oracle, directly or through a third party, request, agree to receive or accept payment of money or other thing of value unless authorized below under the heading "Business Courtesies You May Receive."

For purposes of this Policy, the following terms have the meanings indicated:

- **"Thing of value"** refers to any inducement, no matter its form, including but not limited to a gift, a gift card or certificate, a meal, refreshments, entertainment, travel, lodging, hospitality, free access to a marketing event such as Oracle OpenWorld, free tickets to a sporting event, a golf game, an event sponsorship, a free loan of equipment or free use of Oracle facilities, a contest or raffle prize, an employment offer or promise of future employment, a speaker stipend, a loan, a guarantee of a loan, a personal favor, or a donation to a political cause or charity. It does not matter whether the thing of value is funded from the resources of Oracle, a third party, or from an Employee's personal funds or resources.
- **"Third party"** refers to any person or entity, including an intermediary with or through whom Oracle transacts business, such as a channel partner, distributor, reseller, agent, consultant, representative, vendor or supplier, provided the person or entity is acting at the direction or with the knowledge of an Oracle Employee. An Oracle

Employee may be deemed to have knowledge of an improper act if the Employee has any reason to suspect that a thing of value will be authorized, offered, promised, given, requested, accepted, or received in violation of this Policy.

- A **“government official”** is:
 - a. Any public official, whether administrative, legislative or judicial and whether elected or appointed, no matter his/her rank or function;
 - b. Any employee of any national, state, provincial or local government, or any department or agency thereof, no matter his/her position;
 - c. Any person acting in an official capacity for or on behalf of any national, state, provincial or local government, or any department or agency thereof;
 - d. Any employee or officer of an entity hired to prepare a request for proposal or an invitation for bids, or to review and/or accept bids for any national, state, provincial or local government or any department or agency thereof ;
 - e. Any employee or officer of a public international organization such as the World Bank or a regional development bank, United Nations, International Olympic Committee, Red Cross or Red Crescent;
 - f. Any employee or officer of any business that is owned, in whole or in part, or controlled by any national, state, provincial or local government, or any department or agency thereof;
 - g. Any political party or official thereof; and
 - h. Any candidate for political office.
- A **“private-sector company”** is a business that is *not* owned, in whole or in part, or controlled by any national, state, provincial or local government, or any department or agency thereof.
- A **“private-sector company employee”** is any shareholder, director, officer, principal or employee of a private-sector company.
- **“Improper advantage”** includes but is not limited to such things as unauthorized access to a competitor’s proprietary information or pricing during a competitive procurement, an opportunity to influence bidding specifications that is not open to all competitors, or an early look at a request for proposal before it is made public.

***Q:** You have an unpaid intern position open. An executive with one of your customers mentions that he has a daughter with the education and experience you’re looking for. Since his daughter is qualified for the position and the position is unpaid, can you go ahead and offer the internship to her?*

***A:** Maybe. Even if unpaid, an internship with Oracle would be considered a thing of value, if only because an intern may gain the experience and business references necessary to secure a paid position elsewhere. As discussed below, it may be appropriate to offer an unpaid internship to the executive’s daughter, but only with the prior written approval of a member of the Compliance and Ethics Organization in your region, who will consider such questions as whether the customer is in the process of making or has recently made a purchase of Oracle products or services, whether the executive has any role or influence in your customer’s IT procurement decisions, and whether such an offer would be consistent with the customer’s policies and applicable law.*

***Q:** You learn that, to celebrate the closing of a big private-sector deal, a channel partner is planning to fly the Oracle customer’s CIO and his family to an island resort, pay for their accommodations, and make sure they have spending money for the trip. Since the trip will be arranged and paid for by the channel partner and not by Oracle, is it permissible?*

***A:** No. A reasonable observer might conclude that a lavish family vacation with no apparent business purpose is intended to reward the CIO for improperly favoring Oracle in the transaction, which is clearly prohibited under this Policy. If the channel partner is acting at the direction or with the knowledge of any Oracle Employee, both Oracle and the Oracle Employee could be held accountable for the partner’s behavior. If you know or suspect that an inappropriate business courtesy will be offered, promised or provided by a partner or other third-party intermediary in connection with Oracle business, you should promptly contact a member of the Compliance and Ethics Organization in your region for assistance.*

BUSINESS COURTESIES YOU MAY EXTEND

It is customary in most cultures to extend courtesies, including meals, refreshments and entertainment as well as modest gifts, to customers or partners in order to foster the relationships that support successful business. Today, however, what was once a matter of simple business etiquette is now fraught with risk. In particular, where the circumstances under which a business courtesy is offered or where the nature, value or frequency of courtesies offered would lead a reasonable observer to conclude that the courtesy was intended to influence or reward an action or decision of the recipient or to gain an improper advantage, then the business courtesy may no longer be viewed as a polite gesture but as a criminal bribe. **Accordingly, Oracle Employees who offer, promise, make, facilitate or authorize expenditures for business courtesies of any sort are responsible for ensuring that every such courtesy, whether extended to an employee of a private-sector company or to a government official, meets the following mandatory requirements:**

- a. **the business courtesy is justified by a clear and legitimate Oracle business purpose, such as the promotion, demonstration or explanation of Oracle products or services or the execution or performance of a contract;**
- b. **the business courtesy is not offered to influence or reward an action or decision of the recipient or to obtain any improper advantage;**
- c. **the nature and value of the business courtesy is reasonable and appropriate to the recipient's position and to the occasion, and is not likely to be reasonably understood by the recipient or viewed by a reasonable observer as a bribe;**
- d. **when taken together with business courtesies previously given to the recipient, the proposed business courtesy will not, in nature, value or frequency, give rise to an appearance of impropriety;**
- e. **the business courtesy will not impose a sense of obligation on the recipient, nor is there any expectation that Oracle or anyone else will receive anything in return; and**
- f. **the business courtesy is allowable under applicable law¹ and the recipient is not on the [Oracle No Gift List](#).**

A. BUSINESS COURTESIES FOR EMPLOYEES OF PRIVATE-SECTOR COMPANIES

It is permissible to furnish meals, refreshments and entertainment and to make modest gifts to employees of private-sector companies so long as in compliance with the mandatory requirements set forth above in bold type under the heading "Business Courtesies You May Extend" and with [Oracle's Global Travel and Expense Policy](#). No gift may be made in cash. In addition, no individual gift may exceed \$100 USD in value nor may all gifts given to a single recipient in a six-month period exceed \$100 USD in value, except in each case with the prior written approval of a member of the Compliance and Ethics Organization. Further, no individual meal or entertainment expense may exceed \$150 USD (exclusive of tax and reasonable and customary tip) per recipient, except with the prior written approval of a member of the Compliance and Ethics Organization. Where a business courtesy, such as an offer of an unpaid internship or a recommendation letter to the admissions office of your alma mater, has no established value, you must first obtain the approval of a member of the Compliance and Ethics Organization before offering or promising such a courtesy. If the proposed business courtesy exceeds the spending and/or frequency limits set forth above, or requires Pre-Approval, complete the [Business Courtesy Request Form](#) and submit the form [to complianceprogram-appr ww@oracle.com](mailto:to_complianceprogram-appr ww@oracle.com).²

The cumulative effect of providing multiple business courtesies to the same person could give rise to an appearance of impropriety. No Oracle Employee may knowingly exceed the applicable frequency or spending limits, nor may any Oracle Employee engage in any type of arrangement with any third party to exceed those limits. The spending and frequency limits apply even if an event is jointly hosted with a third party or is conducted by a third party at the direction and/or expense of Oracle.

¹ Contact the Oracle Legal Department or a member of the Compliance and Ethics Organization for information concerning the laws of the country in which you do business. Many countries impose limitations on gifts that may be exchanged, even among employees of private-sector companies. For example, in Hong Kong it is unlawful for an employee of a private-sector company to accept a gift without the prior written approval of his or her employer. The employer must not grant approval if the gift is intended to improperly influence or reward an action or decision of the employee.

² Please note that events organized by Oracle Marketing or by the Alliances & Channels organization are subject to a separate approvals process; please contact your Marketing Operations Lead or the A&C marketing manager or director responsible for your region for further information.

The Employee who will extend the business courtesy is responsible for obtaining all Pre-Approvals required and for fully and accurately completing any request for reimbursement, check request or purchase requisition, as applicable, even if the form is prepared by a delegate. The nature of the business courtesy extended, the name and title of each recipient, the name of each recipient's employer, the number of recipients at a meal or event or the number of recipients of a gift, as applicable, and the total and per person costs must be completely and accurately disclosed, whether in the expense report of the Employee seeking reimbursement or on the check request or purchase requisition, as applicable. Any written Pre-Approval required under this Policy must accompany the request for reimbursement, the check request or purchase requisition, as applicable. Oracle managers who authorize or approve any business courtesy, regardless of amount, are responsible for ensuring that it complies with this Policy.

Payment of travel and lodging expenses for private-sector company employees generally will not be permitted except in limited circumstances. Employees who wish to request such an exception must complete a [Customer/Partner Travel Process Global Authorization Form](#), identify the name, title and employer of the traveler, state a legitimate and compelling Oracle business purpose, and obtain the written approval of the responsible Senior Vice President and of the responsible member of the Compliance and Ethics Organization before submitting the form to the [Chief Customer Officer](#) for review and approval. Only actual and reasonable travel and lodging expenses will be eligible for payment under this exception. Travel and lodging expenses for the spouse, significant other, child or other relative of the traveler generally will not be approved.

Employees acting under this Section A ("Business Courtesies for Employees of Private-Sector Companies") should be careful to ensure that the entity with which they are doing business is in fact a private-sector company. Governments around the world hold substantial interests in commercial businesses. If you have any question whether an entity is wholly or partially government-owned or controlled, contact the Oracle Legal Department or a member of the Compliance and Ethics Organization in your region.

***Q:** You plan to invite a private-sector customer to sit on a panel at a three-day event to describe the use of Oracle technology in his business and to respond to questions from prospects and other customers in the audience. The panel is on the agenda on the second day of the conference. May you offer the customer hotel accommodations for all three days of the conference?*

***A:** Maybe. You may offer the customer hotel accommodations for all three days of the conference if: (a) the customer will attend all three days of the conference, (b) the entire conference is dedicated to the promotion, demonstration and/or explanation of Oracle products and services, (c) the business courtesy otherwise conforms with the mandatory requirements set forth in bold type under the heading "Business Courtesies You May Extend" above, and (d) you obtain the approval of your SVP, a member of the Compliance and Ethics Organization, and the Chief Customer Officer.*

***Q:** You would like to send a good \$80 USD bottle of 2007 Vintage Port to a private-sector customer to memorialize the closing of a deal after lengthy negotiations. Can you send such a gift?*

***A:** Yes, so long as the customer hasn't received a comparable gift from Oracle in the last six months. If the customer has received a gift from Oracle worth more than \$20 USD within the last six months, you must obtain the prior written approval of a member of the Compliance and Ethics Organization in your region before offering or promising the bottle of port. Note that, in the case of government officials, "thank you" gifts immediately following the closing of a deal are generally prohibited.*

***Q:** A large private-sector deal has been on the brink of closing for weeks, but the customer is still negotiating a couple of major deal points. As quarter-end approaches, you would like to invite the customer's entire negotiating team to dinner at the best restaurant in town, complete with several bottles of expensive wine, to finalize discussions and "seal the deal." Is that appropriate?*

***A:** No. An observer might reasonably conclude that a lavish meal for the customer's entire deal team on the eve of closing was intended to influence the team's negotiating position, a violation of this Policy. A working dinner around a conference table, with sandwiches or take-out, to discuss and resolve the final terms would be appropriate in this circumstance.*

B. BUSINESS COURTESIES FOR GOVERNMENT OFFICIALS

Activities that may be acceptable when dealing with private-sector company employees often are inappropriate or illegal when dealing with government officials. All Employees who do business with any government entity, including an international public organization such as the World Bank or a regional development bank, are responsible for learning and complying with the [rules](#) that apply to government contracting, to funding of government projects, and to interactions with government officials. Typically, these rules *severely limit* and in some cases *altogether prohibit* offering, promising or providing business courtesies to government officials. In addition, government officials themselves are generally prohibited from soliciting, agreeing to accept or receiving business courtesies.

To ensure compliance with these rules, any Employee who offers, promises, provides or authorizes a business courtesy to a government official must satisfy the mandatory requirements set forth above in bold type under the heading “Business Courtesies You May Extend.” To avoid even the appearance of impropriety, no business courtesy whatsoever may be offered, promised or provided to any government official involved in a recent or imminent decision concerning Oracle, its business or properties, unless the business courtesy is first approved in writing by a member of the Compliance and Ethics Organization (complianceprogram-appr_ww@oracle.com) in your region, or, for the U.S. and Canada, by the Director of Political Compliance. In addition, gifts to government officials may not include cash, cash equivalents or gift cards. Further, where a business courtesy, such as an offer of an unpaid internship or a recommendation letter to the admissions office of your alma mater, has no established value, you must first obtain the approval of a member of the Compliance and Ethics Organization, or, for the U.S. and Canada, of the Director of Political Compliance, before offering or promising such a courtesy.

If the proposed business courtesy conforms with the foregoing criteria, then it is permissible to extend to government officials those business courtesies listed on the Business Courtesy Spending and Frequency Limits Table for the region and country in which the government entity is based (EMEA, JAPAC, LAD, NA), provided that the extension of any such courtesy is limited to the amount and frequency set forth in the relevant table. If the proposed business courtesy is not listed on the applicable table, exceeds the spending and/or frequency limits set forth in the table, or requires Pre-Approval, complete the [Business Courtesy Request Form](#) and submit the form for prior approval by a member of the Compliance and Ethics Organization in your region, or, for the U.S. and Canada, the Director of Political Compliance.³ In some circumstances, you may be required to notify or obtain permission from the recipient’s organization before offering or providing the proposed courtesy.

The Employee extending the business courtesy is responsible for obtaining all Pre-Approvals required and for fully and accurately completing any request for reimbursement, check request or purchase requisition, as applicable, even if the form is completed by a delegate. The nature of the business courtesy extended, the name and title of each recipient, the name of each recipient’s employer and government affiliation, the number of recipients at a meal or event or the number of recipients of a gift, as applicable, and the total and per person costs must be completely and accurately disclosed, whether in the expense report of the Employee seeking reimbursement or on the check request or purchase requisition, as applicable. Expenses for any government official must be designated as such, whether submitted for reimbursement manually or through the Oracle Internet Expense application. Any written Pre-Approval required under this Policy must accompany the request for reimbursement, the check request or purchase requisition, as applicable. Oracle managers who authorize or approve any business courtesy, regardless of amount, are responsible for ensuring that it complies with this Policy.

Payment of travel and lodging expenses for government officials is not permitted other than on a very limited basis. Employees who wish to request such an exception must complete a [Customer/Partner Travel Process Global Authorization Form](#), identify the name, title and employer of the traveler, state a legitimate and compelling Oracle business purpose, and obtain the written approval of the responsible Senior Vice President and of the responsible Regional Compliance and Ethics Officer or, in the U.S. and Canada, the Director of Political Compliance before submitting the form to the [Chief Customer Officer](#) for review and approval. Only actual and reasonable travel and lodging expenses will be eligible for payment under this exception. Under no circumstances will travel and lodging expenses be approved for the spouse, significant other, child or other relative of a government official.

Q: Oracle is bidding on an IT infrastructure project for a developing country. A private-sector company is managing the bidding process. You want to invite employees of the private-sector company to play a casual round of golf at a local course with reasonable green fees so that you can begin to establish a relationship with them. Is that permissible?

³ Please note that events organized by Oracle Marketing or by the Alliances & Channels organization are subject to a separate approvals process; please contact your Marketing Operations Lead or the A&C marketing manager or director responsible for your region for further information.

A: No. Although the company managing the bidding process is a private-sector company, employees of that company are considered government officials because they've been hired by a government entity to conduct the bidding process. Typically, the rules that apply to government officials severely limit or altogether prohibit acceptance of business courtesies.

Q: You plan to take a government official to dinner to discuss Oracle business. You've reviewed the AntiCorruption Policy and the dinner meets all the mandatory requirements as well as the monetary limits for the region and country in which the government entity is based. In addition to dinner, you would like to order a nice bottle of wine, but the cost of the wine will exceed the pre-approved limit for dinner. You'd like to pay for the wine out of your own pocket, and expense only the cost of the meal. Is that allowed?

A: No. The monetary limit set forth in the applicable Business Courtesy Spending and Frequency Limits Table applies whether the payment is made from Oracle resources, a third party's resources, or your own pocket. If you wish to exceed the limit, you must obtain the prior written approval of a member of the Compliance and Ethics organization in your region or, in the U.S. and Canada, the Director of Political Compliance.

C. FACILITATING PAYMENTS

Facilitating payments are small payments to low-level government officials made to expedite or secure performance of routine non-discretionary government action, such as customs clearance, mail pick-up and delivery, building inspections, the processing of permits, licenses or other official documents necessary to do business in a country and actions of a similar nature. No Employee may authorize, offer, promise or provide a facilitating payment except with the express approval of Oracle's Senior Vice President and General Counsel, the Global Chief Compliance and Ethics Officer or a Regional Compliance and Ethics Officer, which approval will be granted only in urgent circumstances where necessary and appropriate to protect the health or safety of any person. Any such facilitating payment must be accurately and transparently documented in Oracle's books and records.

D. POLITICAL CONTRIBUTIONS

Political contributions may not be made by Oracle or by anyone acting on behalf of Oracle, except through Oracle Government Affairs, and then only with the prior written approval of a Senior Vice President or Executive Vice President, as applicable, the Senior Vice President of Oracle Government Affairs, and either the Vice President, Legal, Associate General Counsel, Public Sector or the Director of Political Compliance. A political contribution that is or may appear to a reasonable observer to be intended to influence or reward official action or inaction or to gain an improper advantage with respect to Oracle, its business or properties will not be approved. No Employee may make a political contribution from his or her own pocket, or solicit such a contribution from a third party, that is or may appear to a reasonable observer to be intended to influence or reward action or inaction or to gain an improper advantage with respect to Oracle, its business or properties. Refer to the [“Supplemental Policy on Government Contracting and Dealing with Government Officials and Employees”](#) for a more complete discussion of political contributions and activities. You may also contact the Director of Political Compliance for further information and guidance.

E. CHARITABLE DONATIONS

Oracle works to improve the quality of life in the communities where it does business, encouraging volunteerism among its employees and funding grants, including in-kind grants, to non-profit organizations that work to advance education, protect the environment and enrich community life. Grant proposals are considered by invitation only. Oracle also may opt to make donations to non-profit organizations upon the request of Oracle lines of business or global business units provided, however, that a donation to a religious organization will be considered only if the donation is designated to an ongoing secular community service program sponsored by the organization and does not advocate or advance any specific religious views. To make a request on behalf of your line of business or global business unit, you must complete a Charitable Donation Request Form, and obtain the written approval of your Senior Vice President or Executive Vice President, as applicable depending on the amount of the requested donation, before submitting the form for review and approval by Corporate Citizenship. Any donation that benefits a charity with a link to a public-sector entity or a government official must be approved by the Regional Compliance and Ethics Officer or, in the U.S. and Canada, by the Director of Political Compliance. Any donation that benefits a charity without a link to a public-sector entity or government official but that exceeds \$1000 USD also must be approved by your Regional Compliance and Ethics Officer. A charitable donation that is or may appear to a reasonable observer to be intended to influence or reward action or inaction or to gain an improper advantage with respect to Oracle, its business or properties will not be approved. Donations requested by a government official, including a spouse, significant other, child or relative of that official, or that would benefit any such people, directly or indirectly, are strongly discouraged and will be approved only if free of any appearance of impropriety. Finally, no Employee may make a charitable donation from his or her own pocket, or solicit a donation from a third party, that is or may appear to a reasonable observer to be intended to influence or reward action or inaction or to gain an improper advantage with respect to Oracle, its business or properties.

***Q:** A customer agrees to purchase Oracle Premier Support in connection with an impending systems sale, but only if you agree to arrange for his wife’s favorite charity to use Oracle’s facilities for an upcoming event. Since it’s for a good cause, is this acceptable?*

***A:** No. This amounts to a request for a bribe. Your customer has asked that a benefit be provided to a charity chosen by him in exchange for his decision to make a purchase of Oracle services. It is a clear violation of this Anti-Corruption Policy.*

BUSINESS COURTESIES YOU MAY RECEIVE

It is permissible to accept meals, refreshments, entertainment and gifts from private-sector companies with which Oracle does business, provided each such business courtesy (a) is unsolicited, (b) is justified by a clear and legitimate business purpose, such as the promotion, demonstration or explanation of the business partner’s products or services or the execution or performance of a contract, (c) is not offered to influence or reward an action or decision of the Employee or to obtain any improper advantage, (d) is reasonable in nature and amount, appropriate to the occasion, and not likely to be viewed by reasonable observers as a bribe, (e) when taken together with business courtesies previously provided to the Employee by the same business partner, in nature, value or frequency, will not give rise to an appearance of impropriety, (f) does not impose a sense of obligation on the Employee, nor give rise to an expectation that anyone will receive anything in return, and (g) is consistent with local laws.⁴ In addition, no Employee may accept a business courtesy that exceeds \$150 USD (exclusive of tax

⁴ Contact the Oracle Legal Department or a member of the Compliance and Ethics Organization for information concerning the laws of the country in which you do business. Many countries impose limitations on gifts that may be exchanged, even am

and reasonable and customary tip) in value in the case of a meal, refreshments or entertainment, or \$100 USD in value in the case of a gift, nor may an Employee accept in any six-month period gifts from the same business partner that together total more than \$100 USD in value, except in each case with the prior written approval of the responsible Senior Vice President as well as a member of the Compliance and Ethics Organization (complianceprogramappr_ww@oracle.com) in the Employee's region.

OTHER STANDARDS AND PROCEDURES

To combat corruption, anti-corruption laws prohibit improper payments that are made not only directly, but also indirectly through intermediaries such as channel partners, distributors, resellers, agents, consultants, representatives, vendors, suppliers and other third parties. To address the risk of doing business through third-party intermediaries and to strengthen the network of partners with and through which Oracle conducts business, Oracle has instituted standards and procedures, including those described below, to bar third parties that do not adhere to the standards of business conduct to which Oracle is committed.

The anti-corruption laws also require that companies keep books, records and accounts that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company, no matter the amount of money involved or the nature of the transaction. Oracle has adopted standards and procedures, including those described below, to assure that the transactions in which we engage are transparent, fully documented and coded to accounts that accurately reflect their nature.

A. BUSINESS DEALINGS WITH PARTNERS, AGENTS AND OTHER THIRD PARTIES

No Employee may engage or retain a third party absent a reasonable basis for believing that the third party will not initiate or otherwise participate in corrupt activities. This direction applies with particular force to engaging or retaining agents or consultants for the purpose of "opening doors" or securing business for Oracle. Oracle's authorized forms of agreement contain provisions obligating signatories to comply with laws generally and with Oracle's Partner or Supplier Code of Conduct, as applicable. Oracle has also implemented forms of agreement that impose heightened standards of business conduct for situations in which its partners are expected to conduct business with a government entity. In order to ensure that Oracle gains the benefits of all of these provisions, every business transaction must be clearly and accurately documented using a template authorized for the transaction in question and must be duly approved in accordance with the procedures set forth in [Oracle's Global Approval Matrix](#). Agreements that have not been submitted for or received the required approvals as well as side letters and other unofficial agreements (written or oral) are prohibited as they may circumvent the controls or lack the protections upon which Oracle depends to mitigate business risk.

Oracle's Worldwide Alliances and Channels Organization handles due diligence for distributors, resellers and other channel partners. The organization secures due diligence reports for new and existing channel partners based on criteria designed to substantially mitigate the risk of doing business with third parties that do business with government entities. If a due diligence report identifies warning signs or "red flags" indicating that the partner may not be a suitable business partner for Oracle, any decision to engage or retain the partner may require the approval of a member of the Compliance and Ethics Organization.

It is important to be alert for "red flags" throughout the relationship with a partner, and to monitor for and prevent misconduct under an agreement. Failure to do so could subject Oracle and any Employee involved to criminal liability. Examples of "red flags" that should lead you to seek additional information and/or to pursue a further inquiry into the qualifications or behavior of a partner include situations where the partner:

- Is based in a country with a reputation for corrupt business practices
- Has been the subject of press reports suggesting illicit activities
- Has been terminated by another multinational technology company
- Appears unqualified, understaffed, ill-equipped or inconveniently located to do the business contracted for
- Is owned or controlled by a government official
- Refuses to disclose the identity of all owners, partners or principals

ong employees of private-sector companies. For example, in Hong Kong it is unlawful for an employee of a private-sector company to accept a gift without the prior written approval of his or her employer. The employer must not grant approval if the gift is intended to improperly influence or reward an action or decision of the employee.

- Has principals or employees that are related to a government official in a high-ranking position or in a decision-making role relevant to the partner's efforts
- Is specified or recommended by a government official
- Is inexperienced in the industry but claims great contacts
- Is not truthful or transparent in the due diligence process
- Lists an address that proves to be unoccupied or inappropriate for the business
- Makes comments that hint of bribery, unethical conduct or lack of commitment to anti-corruption laws
- Refuses to sign an agreement to comply with anti-corruption laws
- Refuses to agree to audit rights
- Requests a side agreement, for example, to provide an extra year of service at no charge
- Requests unusually large compensation in relation to the value of the services provided
- Submits a request for a non-standard discount without an adequate or otherwise credible written justification
- Requests payment to or through another party, in a different name, or in a different currency or country
- Offers to provide access to nonpublic bidding documents
- Asks for false or incomplete documentation, such as an invoice in excess of the actual sales price
- Seeks reimbursement for unusually high, ill-defined or undocumented expenses

When you learn of these or other worrisome signs, whether from a newspaper article or other media report or during a conversation with a partner or your colleagues, it is imperative to take prompt action to obtain reasonable assurances that the partner has not and will not engage in improper business practices. Report your concerns immediately to a member of the Compliance and Ethics Organization in your region for further investigation and, in the case of an existing partner, for appropriate remedial action.

***Q:** A partner has asked you whether Oracle would be willing to sponsor a two-day conference for public sector customers. Business meetings at which Oracle products will be demoed are scheduled for the first morning, and golf games, spa time and a local sight-seeing trip, all to be paid for by the partner, are scheduled for the balance of the conference. May Oracle sponsor this conference?*

***A:** No. This conference does not have a clear and legitimate business purpose because the agenda is dominated by recreational activities. Consequently, the business courtesy being offered to the attendees fails to satisfy the mandatory requirements set forth in bold type under the heading "Business Courtesies You May Extend" above. Oracle may not circumvent these requirements by acting indirectly through a third party.*

***Q:** You have just met with a newly formed company that has touted its high-level contacts with a government ministry that is preparing to issue a request for bids on a multi-million dollar project, to which Oracle plans to respond. Company management includes an impressive list of former high-ranking government officials, and they have closed numerous public-sector deals in their short time in business. They assure you that, if you work with them, the deal will be "in the bag." Even though the company has little besides its contacts to recommend it, should you sign them up as a partner on the deal anyway?*

***A:** No. The fact that the partner touts its contacts but has little else to recommend it raises the possibility that the partner did not win its business through skill or hard work, but through unethical business practices. When worrisome signs like this exist, whether with a direct partner or a subcontractor to that partner, alert a member of the Compliance and Ethics Organization in your region, who will conduct further due diligence to determine whether the prospective partner is likely to adhere to Oracle's standards of ethics and business conduct.*

B. ACCURATE BOOKS AND RECORDS

The U.S. Foreign Corrupt Practices Act and other laws require that Oracle's books, records and accounts accurately and fairly reflect, in reasonable detail, all transactions and dispositions of assets, whatever their amount. To comply with these laws, no Employee may make false, misleading, incomplete, inaccurate or artificial entries in the books, records or accounts of the company nor establish or maintain any undisclosed or unrecorded fund or asset for any purpose. In this regard, every Employee must conform to Oracle policy and seek required approvals with respect to the pricing and discounting of Oracle products and services as well as the provision of other benefits, such as market development funds. Any approved discount or benefit must be used only for the purpose disclosed and authorized, and not for any other purpose, for example, to establish an unrecorded or undisclosed fund, whether on Oracle's books or the books of a third party, to pay for marketing expenses for which there is otherwise no budget, or to fund political contributions or charitable donations or provide gifts, entertainment or travel not permitted under this Policy.

The handling and disbursement of monies related to Oracle's business transactions must be pursuant to and as contemplated by the express terms of a duly authorized written Oracle agreement. Again, unofficial side letters or other unapproved agreements (written or oral) are prohibited.

To ensure that the nature of each transaction is apparent on the face of Oracle's books and records, and to avoid even the appearance of impropriety, no payments to any third party may be made in cash other than documented petty cash disbursements; no corporate checks may be written to "cash," "bearer," or to a third party designee(s) of the party entitled to payment; and no payments may be made outside the country of residence of the recipient without the prior written approval of Oracle's Senior Vice President, General Counsel.

***Q:** Year-end is approaching, and a partner notifies you that he has received a large order for Oracle products and services. Unfortunately, the end-user customer won't be able to finalize the paperwork until after year-end. The partner asks you to help him place the order now, and sort out the paperwork later. Can you agree?*

***A:** No. Oracle requires the existence of a valid end-user agreement before an order can be placed. Any side agreement such as the one requested here, whether written or oral, is prohibited. You must promptly notify the Oracle Legal Department or a member of the Compliance and Ethics Organization of such a request.*

INVESTIGATIONS AND AUDITS

Oracle will perform investigations and audits to verify that business is being conducted in compliance with this Policy. All Oracle Employees and third parties with or through whom Oracle conducts business are required to fully and promptly cooperate with Oracle's internal and external auditors and investigators, and must respond fully and truthfully to their questions, requests for information, and documents. Any failure of an Employee to completely cooperate, or any action to hinder an investigation or audit, including for example, hiding or destroying any information or documentation, providing false answers or false information, deleting email or other documents, or discussing confidential interviews with others, will be grounds for termination, subject to applicable law.

REPORTING AND NON-RETALIATION

Report any conduct that you believe to be a violation of this Policy, either directly to a member of the Compliance and Ethics Organization, to the Oracle Legal Department, to the Global Chief Compliance and Ethics Officer, or to Oracle's Senior Vice President, General Counsel. Reports may also be made through the Oracle Integrity Helpline at 800-679-7417 or, for the EU countries, 866-455-1215 or the [Oracle Integrity Helpline Website](#), both of which allow anonymous reporting as permitted by applicable law. Employees who fail to report actual or suspected misconduct may be deemed in violation of this Policy as permitted by applicable law.

Oracle will not tolerate retaliation against an Employee for reporting a concern in good faith or for cooperating with a compliance investigation, even when no evidence is found to substantiate the report.

DISCIPLINARY ACTION AND OTHER PENALTIES

Any violation of this Anti-Corruption Policy will result in appropriate disciplinary action, up to and including termination, subject to applicable law. Violation of anti-corruption laws may also result in criminal prosecution of responsible individuals as well as the company. The criminal penalties are severe, and can include imprisonment and significant fines. In addition, civil fines may be imposed for both corporate and individual violations. The U.S. Foreign Corrupt Practices Act does not contain any "materiality" standard. All violations are punishable, regardless of the amount of money involved. Fines imposed on Employees may not be reimbursed by Oracle as a matter of law.

Companies found in violation of the anti-corruption laws may also have other sanctions imposed against them. These include, for example, debarment from U.S. federal government contracts or contracts funded by the World Bank or regional development banks, suspension of export licenses and delisting from securities exchanges. Violations can also lead to significant reputational damage to a company.

COMPLIANCE AND ETHICS ORGANIZATION

Executive Vice President, General Counsel: Dorian Daley (dorian.daley@oracle.com)

Vice President, Legal, and Global Chief Compliance and Ethics Officer: Greg Vamos (greg.vamos@oracle.com)

EMEA: Vice President, Regional General Counsel & Compliance and Ethics Officer: David Hudson (david.hudson@oracle.com)

JAPAC: Regional General Counsel: Michael Wilde (michael.wilde@oracle.com)

LAD: Vice President, Regional General Counsel and Regional Compliance and Ethics Officer: Marcio Silveira (marcio.silveira@oracle.com)

NA: Regional Compliance and Ethics Officer: Su Kwak (su.kwak@oracle.com)

NA Public Sector: Vice President, Associate General Counsel, Government Sector: Michael Clancy (michael.clancy@oracle.com)

APPROVAL REQUESTS:

- EMEA Approval Requests: emeacomplianceprogram-appr_ch@oracle.com
- LAD Approval Requests: lad-compliance-appr_ww@oracle.com
- NA Approval Requests: nacomplianceprogram-appr_ww@oracle.com
- JAPAC Approval Requests: japacomplianceprogram-appr_ww@oracle.com

ATTACHMENTS

- [Business Courtesy Spending and Frequency Limits Table for Oracle's Europe, Middle East and Africa \("EMEA"\) Region](#)**
- [Business Courtesy Spending and Frequency Limits Table for Oracle's Japan, Asia Pacific and China \("JAPAC"\) Region](#)**
- [Business Courtesy Spending and Frequency Limits Table for Oracle's Latin America Division \("LAD"\)](#)**
- [Business Courtesy Spending and Frequency Limits Table for Oracle's North America \("NA"\) Region](#)**

ATTACHMENT A

Business Courtesy Spending and Frequency Limits for Oracle's Europe, Middle East and Africa ("EMEA") Region

The alphabetized chart in Table 1 below provides country-specific limits for business courtesies that may be extended to government officials of the named countries. For any country in EMEA that is not named in Table 1 below, follow the guidance in Table 2 below. All amounts listed are per recipient per calendar year and are in Euros, unless otherwise noted. The local currency equivalent should be used, as applicable.

The cumulative effect of providing multiple business courtesies to the same government official could give rise to an appearance of impropriety. You are responsible for monitoring the frequency of business courtesies extended to government officials with whom you are engaged in business. For example, if permitted by the country in question, Oracle may offer up to four meals per recipient, per calendar year, each within the pre-approved monetary limits. No Oracle Employee may knowingly exceed the applicable frequency or spending limits, nor may any Oracle Employee engage in any type of arrangement with any third party to exceed those limits. The spending and frequency limits apply even if the event is jointly hosted with a third party or is conducted by a third party at the direction and/or expense of Oracle.

Depending on the proposed business courtesy and country, one of the following results will appear in the tables below. Follow the guidance provided.

- (i) **Not Allowed:** If the proposed business courtesy is "Not Allowed," that business courtesy is prohibited under the applicable laws and regulations of the country in question and will not be approved.
- (ii) **Requires Pre-Approval:** If the proposed business courtesy "Requires Pre-Approval," you must obtain written Pre-Approval from a member of the Compliance and Ethics Organization in EMEA before offering, promising or providing the proposed business courtesy. Use the [Business Courtesy Request Form](#) to request Pre-Approval.
- (iii) **Pre-Approved:** If the proposed business courtesy otherwise meets the requirements of the Anti-Corruption Policy, and is within the spending and frequency limits listed for the country in question, then it is pre-approved and you may offer that particular business courtesy to a government official of that country without obtaining further approval from the Compliance and Ethics Organization. You must follow Oracle's expense reimbursement policies for every business courtesy provided.

If the proposed business courtesy is not listed on the table or exceeds the spending and/or frequency limits set forth in the table, you must secure the written Pre-Approval of a member of the Compliance and Ethics Organization in EMEA before offering, promising or providing the proposed business courtesy. Please use the [Business Courtesy Request Form](#) for this purpose.

Note that spending and frequency limits may change. You must review the current limits before offering any business courtesy to a government official.

TABLE 1

EMEA REGION	Meals/Frequency (exclusive of tax and reasonable and customary tip)	Single Gift/Frequency	Travel and/or Lodging	Free or discounted pass to event (i.e., free pass to Oracle OpenWorld, tradeshow discount, etc.)	Business Entertainment
Algeria	DZD 3300 breakfast DZD 5200 lunch DZD 7100 dinner	DZD 3300 per gift/ maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Angola	AOA 5580 breakfast AOA 9300 lunch AOA 12000 dinner	AOA 4600 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Austria	EUR 30 breakfast EUR 50 lunch EUR 65 dinner	EUR 30 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Bahrain	BHD 15 breakfast BHD 20 lunch BHD 30 dinner	BHD 15 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Belgium	EUR 30 breakfast EUR 50 lunch EUR 65 dinner	Requires Pre- Approval	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Bosnia-Herzegovina	BAM 20 breakfast BAM 40 lunch BAM 60 dinner	BAM 200 per gift/ or more gifts up to this value from the same person per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Bulgaria	BGN 20 breakfast BGN 40 lunch BGN 60 dinner	BGN 50 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Croatia	HRK 100 breakfast HRK 200 lunch HRK 300 dinner	HRK 500 per gift from the same donor(s) in a calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Cyprus	EUR 20 breakfast EUR 30 lunch EUR 50 dinner	EUR 50 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Czech Republic	CZK 740 breakfast CZK 1230 lunch CZK 1600 dinner	CZK 740 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Denmark	DKK 230 breakfast DKK 370 lunch DKK 480 dinner	Requires Pre- Approval	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Egypt	EGP 200 breakfast EGP 380 lunch EGP 575 dinner	EGP 275 per gift/maximum 1 gifts per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval

EMEA REGION	Meals/Frequency (exclusive of tax and reasonable and customary tip)	Single Gift/Frequency	Travel and/or Lodging	Free or discounted pass to event (i.e., free pass to Oracle OpenWorld, tradeshow discount, etc.)	Business Entertainment
Estonia	EUR 30 breakfast EUR 50 lunch EUR 65 dinner	EUR 30 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Ethiopia	ETB 730 breakfast ETB 1200 lunch ETB 1600 dinner	ETB 730 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Finland	EUR 30 breakfast EUR 50 lunch EUR 70 dinner	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
France	EUR 30 breakfast EUR 50 lunch EUR 65 dinner	EUR 30 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Germany	EUR 30 breakfast EUR 40 lunch EUR 50 dinner	EUR 25 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Ghana	GHS 130 breakfast GHS 220 lunch GHS 290 dinner	GHS 210 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Greece	EUR 20 breakfast EUR 30 lunch EUR 50 dinner	EUR 50 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Hungary	HUF 8300 breakfast HUF 13900 lunch HUF 18000 dinner	HUF 8300 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Ireland	EUR 30 breakfast EUR 60 lunch EUR 85 dinner	EUR 30 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Israel	NIS 95 breakfast NIS 145 lunch NIS 285 dinner	NIS 190 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Italy	EUR 20 breakfast EUR 50 lunch EUR 70 dinner	EUR 70 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Ivory Coast	XOF 19600 breakfast XOF 32800 lunch XOF 42600 dinner	XOF 19600 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Jordan	JOD 25 breakfast JOD 40 lunch JOD 55 dinner Pre-Approval should be obtained from recipient.	JOD 25 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval

EMEA REGION	Meals/Frequency (exclusive of tax and reasonable and customary tip)	Single Gift/Frequency	Travel and/or Lodging	Free or discounted pass to event (i.e., free pass to Oracle OpenWorld, tradeshow discount, etc.)	Business Entertainment
Kazakhstan	KZT 6500 breakfast KZT 10200 lunch KZT 14000 dinner	KZT 6500 per gift/maximum 1 gift per calendar year The cumulative value of all gifts courtesies per occasion or event should not exceed KZT 18520	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Kenya	KES 2300 breakfast KES 4600 lunch KES 6900 dinner	KES 3200 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Kuwait	KWD 10 breakfast KWD 15 lunch KWD 25 dinner Alcohol should not be offered. Where possible, meal invite for an official should be made through a secretary/personal assistant rather than directly.	KWD 10 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Latvia	EUR 30 breakfast EUR 50 lunch EUR 65 dinner	EUR 30 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Lebanon	LBP 38000 breakfast LBP 75000 lunch LBP 105000 dinner Pre-Approval should be obtained from recipient.	LBP 53000 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Lithuania	EUR 30 breakfast EUR 50 lunch EUR 65 dinner	EUR 30 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Luxembourg	EUR 30 breakfast EUR 50 lunch EUR 65 dinner	EUR 30 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Mauritius	MUR 1200 breakfast MUR 1800 lunch MUR 2500 dinner	MUR 1200 per gift/ maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Morocco	MAD 340 breakfast MAD 530 lunch MAD 725 dinner	MAD 340 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval

[Currency Converter](#)

EMEA REGION	Meals/Frequency (exclusive of tax and reasonable and customary tip)	Single Gift/Frequency	Travel and/or Lodging	Free or discounted pass to event (i.e., free pass to Oracle OpenWorld, tradeshow discount, etc.)	Business Entertainment
Netherlands	EUR 30 breakfast EUR 50 lunch EUR 65 dinner	Requires Pre- Approval	Requires Pre- Approval	Requires Pre-Approval	Requires Pre- Approval
Nigeria	NGN 5000 breakfast NGN 10000 lunch NGN 15000 dinner	NGN 7000 per gift/maximum 1 gift per calendar year	Requires Pre- Approval	Requires Pre-Approval	Requires Pre- Approval
Norway	NOK 250 breakfast NOK 405 lunch NOK 525 dinner	Requires Pre- Approval	Requires Pre- Approval	Requires Pre-Approval	Requires Pre- Approval
Oman	OMR 15 breakfast OMR 20 lunch OMR 30 dinner	OMR 15 per gift/maximum 1 gift per calendar year	Requires Pre- Approval	Requires Pre-Approval	Requires Pre- Approval
Poland	PLN 120 breakfast PLN 200 lunch PLN 255 dinner	PLN 200 per gift/maximum 1 gift per calendar year	Requires Pre- Approval	Requires Pre-Approval	Requires Pre- Approval
Portugal	EUR 20 breakfast EUR 30 lunch EUR 50 dinner	EUR 30 per gift/maximum 1 gift per calendar year	Requires Pre- Approval	Requires Pre-Approval	Requires Pre- Approval
Qatar	QAR 130 breakfast QAR 200 lunch QAR 275 dinner Alcohol should not be offered.	QAR 130 per gift/maximum 1 gift per calendar year	Requires Pre- Approval	Requires Pre-Approval	Requires Pre- Approval
Romania	RON 85 breakfast RON 130 lunch RON 180 dinner	RON 110 per gift/maximum 1 gift per calendar year	Requires Pre- Approval	Requires Pre-Approval	Requires Pre- Approval
Russia	RUB 1260 breakfast RUB 2100 lunch RUB 2750 dinner	Requires Pre- Approval	Requires Pre- Approval	Requires Pre-Approval	Requires Pre- Approval
Saudi Arabia	SAR 105 breakfast SAR 160 lunch SAR 210 dinner	SAR 130 per gift/maximum 1 gift per calendar year	Requires Pre- Approval	Requires Pre-Approval	Requires Pre- Approval
Senegal	XOF 20000 breakfast XOF 32000 lunch XOF 43000 dinner	XOF 20000 per gift/ maximum 1 gift per calendar year	Requires Pre- Approval	Requires Pre-Approval	Requires Pre- Approval
Serbia	RSD 1500 breakfast RSD 2500 lunch RSD 3700 dinner	RSD 2250 per gift/maximum 1 gift per calendar year	Requires Pre- Approval	Requires Pre-Approval	Requires Pre- Approval
Slovakia	EUR 20 breakfast EUR 40 lunch EUR 60 dinner	EUR 30 per gift/maximum 1 gift per calendar year	Requires Pre- Approval	Requires Pre-Approval	Requires Pre- Approval

EMEA REGION	Meals/Frequency (exclusive of tax and reasonable and customary tip)	Single Gift/Frequency	Travel and/or Lodging	Free or discounted pass to event (i.e., free pass to Oracle OpenWorld, tradeshow discount, etc.)	Business Entertainment
Slovenia	EUR 30 breakfast EUR 40 lunch EUR 50 dinner	EUR 75 per gift/maximum up to EUR 150 worth of gifts per calendar year from the same person	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
South Africa	ZAR 200 breakfast ZAR 300 lunch ZAR 450 dinner	ZAR 200 per gift/maximum 2 gifts per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
South Sudan	USD 25 breakfast USD 50 lunch USD 70 dinner (assuming this includes a drink. If not, it should remain at USD 50) *Due to the current volatility of the South Sudanese Pound, the thresholds are expressed in USD	USD 25 per gift/maximum 1 gifts per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Spain	EUR 20 breakfast EUR 30 lunch EUR 50 dinner	EUR 30 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Sweden	SEK 275 breakfast SEK 475 lunch SEK 595 dinner	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Switzerland	CHF 40 breakfast CHF 70 lunch CHF 90 dinner	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Tanzania	TZS 73000 breakfast TZS 122000 lunch TZS 160000 dinner	TZS 50000 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Turkey	Requires Pre-Approval	Requires Pre- Approval	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval

[Currency Converter](#)

EMEA REGION	Meals/Frequency (exclusive of tax and reasonable and customary tip)	Single Gift/Frequency	Travel and/or Lodging	Free or discounted pass to event (i.e., free pass to Oracle OpenWorld, tradeshow discount, etc.)	Business Entertainment
Uganda	UGX 110000 breakfast UGX 180000 lunch UGX 245000 dinner	UGX 110000 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Ukraine	UAH 330 breakfast UAH 550 lunch UAH 710 dinner	UAH 330 per gift/maximum 1 gift per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
United Arab Emirates	AED 150 breakfast AED 260 lunch AED 330 dinner	Requires Pre- Approval	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
United Kingdom	GBP 25 breakfast GBP 50 lunch GBP 65 dinner	Requires Pre- Approval	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Members of the European Parliament	EUR 150 in total per calendar year	EUR 150 in total per calendar year. Any request for a gift over EUR 150 will be rejected	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Staff member of European Commission	EUR 50 in total per calendar year. EUR 50 - EUR 150 needs explicit permission from the Appointing Authority Over EUR 150 will be refused.	EUR 50 in total per calendar year. EUR 50 - EUR150 needs explicit permission from the Appointing Authority Over EUR150 will be refused.	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval

TABLE 2

EMEA REGION	Meals/Frequency (exclusive of tax and reasonable and customary tip)	Single Gift/Frequency	Travel	Free or discounted pass to event (i.e., free pass to OOW, tradeshow discount, etc.)	Business Entertainment
All other countries in EMEA	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval

[Currency Converter](#)

Please also refer to the Global Anti-Corruption Policy and Business Courtesy Guidelines for additional information.

ATTACHMENT B

Business Courtesy Spending and Frequency Limits for Oracle's Japan, Asia Pacific & China ("JAPAC") Region

The alphabetized chart in Table 1 below provides country-specific limits for business courtesies that may be extended to government officials of the countries named. For any country in JAPAC that is not named in Table 1 below, follow the guidance in Table 2 below. All amounts listed are per recipient per calendar year, and are in U.S. Dollars, unless otherwise noted. The local currency equivalent should be used, as applicable.

The cumulative effect of providing multiple business courtesies to the same government official could give rise to an appearance of impropriety. You are responsible for monitoring the frequency of business courtesies extended to government officials with whom you are engaged in business. For example, if permitted by the country in question, Oracle may offer up to four meals per recipient, per calendar year, each within the pre-approved monetary limits. No Oracle Employee may knowingly exceed the applicable frequency or spending limits, nor may any Oracle Employee engage in any type of arrangement with any third party to exceed those limits. The spending and frequency limits apply even if the event is jointly hosted with a third party or is conducted by a third party at the direction and/or expense of Oracle.

Depending on the proposed business courtesy and country, one of the following results will appear in the tables below. Follow the guidance provided.

- (i) **Not Allowed:** If the proposed business courtesy is "Not Allowed," that business courtesy is prohibited under the applicable laws and regulations of the country in question and will not be approved.
- (ii) **Requires Pre-Approval:** If the proposed business courtesy "Requires Pre-Approval," you must obtain written Pre-Approval from a member of the Compliance and Ethics Organization in JAPAC before offering, promising or providing the proposed business courtesy. Use the [Business Courtesy Request Form](#) to request Pre-Approval.
- (iii) **Pre-Approved:** If the proposed business courtesy otherwise meets the requirements of the Anti-Corruption Policy, and is within the spending and frequency limits listed for the country in question, then it is pre-approved and you may offer that particular business courtesy to a government official of that country without obtaining further approval from the Compliance and Ethics Organization. You must follow Oracle's expense reimbursement policies for every business courtesy provided.

If the proposed business courtesy is not listed on the table or exceeds the spending and/or frequency limits set forth in the table, you must secure the written Pre-Approval of a member of the Compliance and Ethics Organization in JAPAC before offering, promising or providing the proposed business courtesy. Use the [Business Courtesy Request Form](#) for this purpose.

Note that spending and frequency limits may change. You must review the current limits before offering any business courtesy to a government official.

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TABLE 1

JAPAC Region	Meals/Frequency (exclusive of tax and reasonable and customary tip)	Single Gift/Frequency⁵	Travel and/or Lodging	Free or discounted pass to event (i.e., free Oracle OpenWorld pass, tradeshow discount, etc.)	Business Entertainment
Australia	Modest meals under A\$40 are permitted as social etiquette and must not contravene customers' internal compliance policies	One token gift below A\$20; otherwise generally Not Allowed	Generally not allowed; any exception Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Hong Kong	Modest meals are permitted HK\$200	Statutory approval required from government appointed ethics approval authority at which time a request for approval must be submitted to Compliance and Ethics.	Statutory approval required from government appointed ethics approval authority at which time a request for approval must be submitted to Compliance and Ethics.	Requires Pre-Approval	Permitted when accompanying modest meals (limit is HK\$200 for both meals and entertainment)
Macau	Modest meals are permitted for official events MOP 200	Statutory approval required from government appointed ethics approval authority at which time a request for approval must be submitted to Compliance and Ethics	Statutory approval required from government appointed ethics approval authority at which time a request for approval must be submitted to Compliance and Ethics.	Requires Pre-Approval	Permitted when accompanying modest meals (limit is MOP200 for both meals and entertainment)
India	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Indonesia	USD 20 breakfast USD 30 lunch USD 45 dinner	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval

[Currency Converter](#)

⁵ In a limited number of countries (i.e., China, Korea, Japan), during special and relatively infrequent ceremonial occasions, it may be appropriate to provide a presentation gift to a government organization or department. Any such gift would typically be presented to the head of the organization or department, and must not be personal in nature. The Regional Compliance & Ethics Officer or his designee must pre-approve any such gift.

JAPAC Region	Meals/Frequency (exclusive of tax and reasonable and customary tip)	Single Gift/Frequency	Travel and/or Lodging	Free or discounted pass to event (i.e., free Oracle OpenWorld pass, tradeshow discount, etc.)	Business Entertainment
Japan	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Malaysia	\$20 breakfast \$30 lunch \$45 diner	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
New Zealand	\$25 breakfast \$40 lunch \$80 dinner	\$25 per Gift/maximum 2 Gifts per calendar year	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Pakistan	Modest meals under US\$15 are permitted as social etiquette and must not contravene customers' internal compliance policies, and must not be in relations to a pending proceeding or transaction that involves or is connected with the performance of his or her functions as a government official	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Peoples Republic of China	Modest meals <RMB200	Modest gifts <RMB200	Generally not permitted	Requires Pre-Approval	Generally not permitted
Philippines	\$20 breakfast \$30 lunch \$45 dinner	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
Singapore	SG 65 breakfast SG 65 lunch SG 100 dinner SG 35 snacks and refreshments Providing meals must not contravene customers' internal compliance policies.	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval

[Currency Converter](#)

JAPAC Region	Meals/Frequency (exclusive of tax and reasonable customary tip)	Single Gift/Frequency ⁶	Travel and/or Lodging	Free or discounted pass to event (i.e., free Oracle OpenWorld pass, tradeshow discount, etc.)	Business Entertainment
South Korea ⁷	<p>KRW 30,000 breakfast KRW 30,000 lunch KRW 30,000 dinner</p> <p>The purpose of the meals offered must be limited in scope to be part of one's orderly performance of duties, or social courtesy/protocol.</p> <p>If there is a series of events where food is served, and such events are closely related or can be considered as continuous in nature, they will be deemed as one event and the above KRW 30,000 limitation will apply to the entirety of such series of events.</p> <p>If two or more Oracle employees offer business courtesy to the same government official at the same time, they may not, together offer a meal whose value exceeds KRW 30,000 in total.</p>	<p>Cash gifts, cash equivalents and any medium (whether in paper, electronic format or otherwise) that is exchangeable for anything of value such as gift certificates, marketable securities, gift cards, shopping vouchers, movie tickets, event tickets, ski lift tickets, etc., are not permitted under any circumstances.</p> <p>In all other cases, pre-approval is required except for a gift, which consists of a flower or flower wreath at funeral that meets all of the requirements set forth below:</p> <p><u>Requirement 1: Purpose</u></p> <p>The purpose of the gift offered must be limited in scope to be part of one's orderly performance of duties, social courtesy or protocol or providing socially acceptable assistance.</p> <p><u>Requirement 2: Threshold⁸</u></p> <p>The value of the flower or flower wreath must be KRW 100,000 or less.</p> <p>If two or more Oracle employees offer a gift of flower or flower wreath to the same government official at the funeral, the total value of the gift offered by all Oracle employees must not exceed the stated threshold (KRW 100,000).</p>	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval

⁶ In a limited number of countries (i.e., China, Korea, Japan), during special and relatively infrequent ceremonial occasions, it may be appropriate to provide a presentation gift to a government organization or department. Any such gift would typically be presented to the representative of the organization or department, and must not be personal in nature. The Regional Compliance & Ethics Officer or his/her designee must pre-approve any such gift.

⁷ Without limiting the generality of the term "government officials" as defined herein, the term "government officials" in Korea includes, without limitation, heads and employees of public or private schools and media companies, other persons that constitute public officials, etc. and those that perform public duties under the Act on the Prohibition of Improper Requests and Provision/Receipt of Money and Valuables, as well as their spouses. For the avoidance of doubt, for purposes of determining whether a person constitutes "government official," employees should look to the definition of "government officials" under Korean law as well as the definition given in the main body of this policy.

⁸ Total value of the business courtesy offered requires legal review prior to offering it if, i) two or more types of gifts are offered together in one event; ii) a gift and meal are offered together in one event; or iii) two or more Oracle employees offer gifts to the same government official at the same time.

JAPAC Region	Meals/Frequency (exclusive of tax and reasonable customary tip)	Single Gift/Frequency	Travel and/or Lodging	Free or discounted pass to event (i.e., free Oracle OpenWorld pass, tradeshow discount, etc.)	Business Entertainment
Taiwan	<p>For those receivers that are defined as “government official” under <u>Taiwan Law</u>: Modest meals under TWD 1,500 (/per person) provided in the event of a traditional cultural festival (the government official shall not participate in any lucky draw activity during the event and can only receive symbolic gift offered to everyone attending the event that value under TWD 500), engagement/wedding, child birth, moving, on boarding a new job, promotion, retirement, resignation, illness/injury (including spouse and immediate family members’ illness/injury), death and not offered in return for his/her action or inaction in connection with his/her official duty. Total meal/gift/entertainment provided to the same receiver/individual not to exceed TWD 10,000 per year.</p> <p>For those receivers that are defined as <u>government official (public sector) under FCPA but not Taiwan law</u>: Modest meals under TWD 1,500 (/per person) offered as a part of demonstration or marketing of Oracle products or services and not in return for his/her action or inaction in connection with his/her official duty.</p>	<p>For those receivers that are defined as “government official” under <u>Taiwan Law</u>: Modest gifts under TWD 500 or in the event of his/her engagement/wedding, child birth, moving, on boarding a new job, promotion, retirement, resignation, illness/injury (including spouse and immediate family members’ illness/injury), death, a modest gift under TWD 1,500 are permitted as social etiquette provided not offered in return for his/her action or inaction in connection with his/her official duty. Total gift/meal/entertainment provided to the same receiver/individual not to exceed TWD 10,000 per year.</p> <p>For those receivers that are defined as <u>government official (public sector) under FCPA but not Taiwan law</u>: A modest gift under TWD 1,500 bearing the “Oracle” logo and not offered in return for his/her action or inaction in connection with his/her official duty.</p>	Generally not permitted except under statutory procedure	Requires Pre-Approval	<p>For those receivers that are defined as “government official” under <u>Taiwan Law</u>: Requires Pre-Approval (Entertainment not provided to accompany a permitted meal as specified in the Meals/Frequency column will not be approved for it is generally not permitted under Government Official Compliance and Ethic Code).</p> <p>For those receivers that are defined as <u>government official (public sector) under FCPA but not Taiwan law</u>: Entertainment under TWD 1,500 offered as social etiquette and not offered in return for his/her action or inaction in connection with his/her official duty.</p>
Thailand	<p>THB 1500 breakfast THB 1500 lunch THB 1500 dinner</p> <p>Providing meals must not contravene customers’ internal compliance policies.</p>	Gifts should not exceed THB 3000 in	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval

[Currency Converter](#)

JAPAC Region	Meals/Frequency (exclusive of tax and reasonable and customary tip)	Single Gift/Frequency	Travel and/or Lodging	Free or discounted pass to event (i.e., free Oracle OpenWorld pass, tradeshow discount, etc.)	Business Entertainment
Vietnam	Requires Pre-Approval	<p>Requires Pre-Approval</p> <p>To receive Pre-Approval, a proposed gift must be valued at VND 500,000 or less, and given to a government official on the condition that it may only be offered if the official becomes sick, is in mourning, suffers an accident, or for a wedding or Tet, and provided the gift is not given as part of a corrupt act or in the context of affairs the official has authority to resolve. When requesting Pre-Approval, provide satisfaction of these conditions to the Regional Compliance & Ethics Officer or his designee.</p>	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval

TABLE 2

JAPAC Region	Meals/Frequency (exclusive of tax and reasonable and customary tip)	Single	Travel and/or Lodging	Free or discounted pass to event (i.e., free OOW pass, tradeshow discount, etc.)	Business Entertainment
All Other Countries in JAPAC	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed

[Currency Converter](#)

Please also refer to the Global Anti-Corruption Policy and Business Courtesy Guidelines for additional information.

ATTACHMENT C

Business Courtesy Spending and Frequency Limits for Oracle's Latin American Division ("LAD")

The alphabetized chart in Table 1 below provides country-specific guidance for business courtesies that may be extended to government officials of the countries named. For the countries in LAD not named in Table 1 below, follow the guidance in Table 2 below.

The cumulative effect of providing multiple business courtesies to the same government official could give rise to an appearance of impropriety. You are responsible for monitoring the frequency of business courtesies extended to government officials with whom you are engaged in business. No Oracle Employee may knowingly exceed the applicable frequency or spending limits, nor may any Oracle Employee engage in any type of arrangement with any other third party to exceed those limits. The spending and frequency limits apply even if the event is jointly hosted with a third party or is conducted by a third party at the direction and/or expense of Oracle.

Depending on the proposed business courtesy and country, one of the following results will appear in the tables below. Follow the guidance provided.

- (i) Not Allowed: If the proposed business courtesy is "Not Allowed," that business courtesy is prohibited under the applicable laws and regulations of the country in question and will not be approved.
- (ii) Requires Pre-Approval: If the proposed business courtesy "Requires Pre-Approval," you must obtain written Pre-Approval from a member of the Compliance and Ethics Organization in LAD before offering, promising or providing the proposed business courtesy. Use the [Business Courtesy Request Form](#) to request Pre-Approval.

If the proposed business courtesy is not listed on the table, you must secure the written Pre-Approval of from a member of the Compliance and Ethics Organization in LAD before offering, promising or providing the proposed business courtesy. Use the [Business Courtesy Request Form](#) for this purpose.

Note that spending and frequency limits may change. You must review the current limits before offering, promising or providing any business courtesy to a government official.

TABLE 1

Latin American Division	Meals/Frequency (exclusive of tax and reasonable and customary tip)	Single Gift/Frequency	Travel and/or Lodging	Free or discounted pass to event (i.e., free pass to Oracle OpenWorld, tradeshow discount, etc.)	Business Entertainment
Puerto Rico	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed

[Currency Converter](#)

TABLE 2

Latin American Division	Meals/Frequency (exclusive of tax and reasonable and customary tip)	Single Gift/Frequency	Travel and/or Lodging	Free or discounted pass to event (i.e., free pass to OOW, tradeshow discount, etc.)	Business Entertainment
All other countries in LAD	Requires Pre-Approval	Requires Pre-Approval	Not Allowed	Requires Pre-Approval Note: If free or discounted pass (es) are pre-approved, in writing, by the Regional Compliance and Ethics Officer or his designee, the passes should be offered to the government entity, and not to individuals.	Not Allowed

[Currency Converter](#)

Please also refer to the Global Anti-Corruption Policy and Business Courtesy Guidelines for additional information.

ATTACHMENT D

Business Courtesy/Gift Spending and Frequency Limits for Oracle's North America ("NA") Region

The chart below provides country-specific limits for business courtesies that may be extended to government officials of the U.S. and Canada. For important additional information on dealing with government officials in the U.S. or Canada, refer to [Oracle's Supplemental Policy on Government Contracting & Dealing with Government Officials and Employees](#).

The cumulative effect of providing multiple business courtesies to the same government official could give rise to an appearance of impropriety. You are responsible for monitoring the frequency of business courtesies extended to government officials with whom you are engaged in business. No Oracle Employee may knowingly exceed the applicable frequency or spending limits, nor may any Oracle Employee engage in any type of arrangement with any other employee or third party to exceed those limits. The spending and frequency limits apply even if the event is jointly hosted with a third party or is conducted by a third party at the direction and/or expense of Oracle.

Depending on the proposed business courtesy and country, one of the following results will appear in the tables below. Follow the guidance provided.

- (i) **Not Allowed:** If the proposed business courtesy is "Not Allowed," that business courtesy is prohibited under applicable laws and regulations and will not be approved.
- (ii) **Requires Pre-Approval:** If the proposed business courtesy "Requires Pre-Approval," you must obtain written pre-approval from the Director of Political Compliance before offering, promising or providing the proposed business courtesy. Use the [Business Courtesy Request Form](#) for this purpose and send it to the Director of Political Compliance for Pre-Approval.
- (iii) **Pre-Approved:** If the proposed business courtesy otherwise meets the requirements of the Anti-Corruption Policy and the Supplemental Policy on Government Contracting & Dealing with Government Officials and Employees, and is within the spending and frequency limits listed for the country in question, then it is preapproved and you may offer that particular business courtesy to a government official of that country without obtaining further approval from the Director of Political Compliance. You must follow Oracle's expense reimbursement policies for every business courtesy provided, including those set forth in the Supplemental Policy on Government Contracting & Dealing with Government Officials and Employees, which requires additional information in connection with business courtesies extended to government officials so that Oracle can meet any obligations it may have to identify or report such business courtesies to the government.

If the business courtesy proposed is not listed on the table or exceeds the spending and/or frequency limits for the applicable country, you must request written Pre-Approval from the Director of Political Compliance before offering, promising or providing the proposed business courtesy. For this purpose, please use the [Business Courtesy Request Form](#) and send it to the Director of Political Compliance to request approval.

If the business courtesy proposed will be offered at an event to which a U.S. or Canadian government official will be invited or that a U.S. or Canadian government official might attend, Oracle requires that the standard form of [ethics disclosure](#) that discloses the value of all items being offered at the event accompany the invitation and be posted conspicuously at the event. By providing this information in advance (i.e., with the invitation), the government official can make an informed decision about whether to participate and determine if the event is within applicable gift rules or requires further internal approvals or reimbursement to Oracle. The disclosure can be used without further approvals so long as the business courtesies to be offered at the event meet the per recipient frequency and spending limits set forth in the chart below. Any changes to the standard form of ethics disclosure must be approved by the Director of Political Compliance.

North America Region	Meals/Frequency	Single Gift/Frequency	Travel and/or Lodging	Free or discounted pass to event (i.e., free pass to Oracle OpenWorld, tradeshow discount, etc.)	Business Entertainment
Canada	\$30 CND Breakfast per person \$35 CND Lunch per person Dinner-Requires Pre-Approval Occasional non-meal snack or non-alcoholic beverage is permitted.	Requires Pre-Approval Occasional Oracle logo item valued at \$10 CND or less is permitted	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval
United States	Requires Pre-Approval UNLESS: 1) Non-appointed U.S. Federal Executive Branch government officials where the food is a non-meal snack or the food/items being provided are valued at or under \$20 total per person, including tax and/or tip, provided, however, that the cumulative total of the value of food/items provided to an individual government official may not exceed \$50 USD per year OR 2) Non-appointed U.S. Federal Executive Branch government officials where the food is a non-meal snack or the food/items being provided are valued at or under \$20 total per person, including tax and/or tip, provided, however, that the cumulative total of the value of food/items provided to an individual government official may OR 3) State/Local government officials at educational/training events (such as a demonstration or seminar) provided that: a) only one simple non-meal snack and/or one small (\$10 or less) logo item are being provided; and b) none of the invitees or attendees are from entities on the internal No Gift List kept by Political Compliance	Requires Pre-Approval Occasional Oracle logo item valued at \$10 USD or less is permitted, if recipient is not on the No Gift List	Requires Pre-Approval	Requires Pre-Approval	Requires Pre-Approval; generally not allowed

[Currency Converter](#)

