

ANTI-BRIBERY AND TAX EVASION

With the enactment of the UK Bribery Act 2010, the GCP Infrastructure Investments Limited (“GCP Infra” or the “Company”) has developed appropriate anti-bribery policies and procedures. GCP Infra has a zero-tolerance policy towards bribery and is committed to carry out its business fairly, honestly and openly.

The Criminal Finances Act (Commencement No. 1) Regulations 2017 (SI 2017/739) brought Part 3 of the CFA, the corporate offences of failure to prevent facilitation of tax evasion, into force on 30 September 2017. The Company does not tolerate tax evasion in any of its forms in its business.

GCP Infra complies with the relevant UK law and regulation in relation to the prevention of facilitation of tax evasion and support efforts to eliminate the facilitation of tax evasion worldwide, and works to make sure its business partners share this commitment.