

ALDEBARAN RESOURCES INC.

ANTI-CORRUPTION POLICY

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Scope

This Anti-Corruption Policy (the "**Policy**") applies to all employees, officers and directors (collectively, "**Aldebaran Representatives**") of Aldebaran Resources Inc. and its subsidiaries and affiliates (collectively, "**Aldebaran**"), and to all Agents, as further defined under this Policy, and other designated third parties with whom Aldebaran engages.

Responsibility for this Policy

Aldebaran's Corporate Governance Committee¹ has appointed the Chief Financial Officer of Aldebaran Resources Inc. as the Compliance Officer (the "**Compliance Officer**") to oversee the administration of this Policy and to report directly to the Corporate Governance Committee, who will in turn report to the Board of Directors. The Compliance Officer must report credible concerns regarding violations of laws, regulations, rules or this Policy to Aldebaran's Corporate Governance Committee. Furthermore, any substantive revisions to this Policy shall require the approval of Aldebaran's Corporate Governance Committee.

In the event of the unavailability of the Compliance Officer to attend to a time-sensitive matter requiring his/her approval (for any reason, including but not limited to vacation, illness, or other urgent business commitments), the applicable responsibilities or duties of the Compliance Officer prescribed under this Policy may, be discharged by the Chief Executive Officer (the "**Deputy Compliance Officer**").

Contact information for the Compliance Officer and Deputy Compliance Officer can be found on the company website (www.aldebaranresources.com) or through email at mw@aldebaranresources.com (Compliance Officer) and john@aldebaranresources.com (Deputy Compliance Officer).

Anti-Corruption Policy Statement

Aldebaran is committed to ensuring adherence to the highest legal and ethical standards. Aldebaran's reputation for acting responsibly plays a critical role in our success as a business. Accordingly, we strongly believe that Aldebaran has a responsibility to take an active stand against bribery and corruption.

Bribery is a criminal offense in many, if not all, countries, including Canada, the United States, Argentina and Chile. Corrupt acts expose Aldebaran and Aldebaran Representatives to the risk of prosecution, fines, and imprisonment, as well as threatening Aldebaran's reputation. The directors and management of Aldebaran are committed to compliance with all applicable anti-bribery laws ("**Anti-Bribery Laws**").

The purpose of this Policy is to provide guidelines and procedures that will govern how Aldebaran, Aldebaran Representatives and Agents conduct themselves, to encourage ethical behavior in our business conduct and to promote compliance with Anti-Bribery Laws.

Key Concepts

General Overview

Do not engage in bribery or other corrupt behavior.

If you are aware of, or hear rumors of, bribery, corruption or other payments or activities that may be improper in the course of carrying out Aldebaran's business, you have an obligation to report such matters to the Compliance Officer immediately. You may also raise any concern that you may have anonymously by using the procedures set forth in Aldebaran's Whistleblower Policy.

If you receive a request for payment that you suspect may be improper:

- Do not make or agree to make the payment;
- Advise that you are not authorized to make the payment on Aldebaran's behalf; and
- Advise the Compliance Officer immediately and consult with such person regarding next steps.

In all cases, when in doubt, contact the Compliance Officer for further guidance.

What is Corruption and Bribery?

Corruption is the misuse of power by government officials for illegitimate private gain. Bribery is the offer, promise or provision of a reward, advantage or benefit of any kind to a person in a position of power to influence that person's views or conduct or to obtain or retain an improper advantage. Bribery and corruption can take many forms, including the provision or acceptance of:

- Cash payments;
- Jobs or "consulting" relationships for an individual or his/her family;
- Commissions or kickbacks;
- Excessive gifts, entertainment or hospitality;
- Payment of non-business related or lavish travel expenses; or
- Provision of personal favors to an individual or his/her family.

Corruption and bribery are never acceptable business practices. Aldebaran Representatives and its Agents are strictly prohibited from offering, paying, promising or authorizing any bribe, kickback or other thing of value to any government official or government employee, directly or indirectly through a third party or family member, to secure or retain any contract, business, permit or other improper advantage for Aldebaran. Aldebaran requires its Agents to adhere to these same standards when acting on Aldebaran's behalf.

Compliance with Anti-Bribery Legislation Generally

Aldebaran, Aldebaran Representatives and Agents may be subject to legislation in Canada, the United States, Argentina and other jurisdictions that prohibit corrupt practices including, without limitation, in dealing with government officials in countries other than the legislating country ("**Foreign Officials**"). The primary Canadian anti-bribery legislation is the Corruption of Foreign Public Officials Act ("**CFPOA**"), the U.S. law is the U.S. Foreign Corrupt Practices Act ("**FCPA**") and the Argentine law is the Law on Ethics of Public Service. While the substance of these laws is similar, Aldebaran has designed this Policy to conform with the highest international standards of anti-corruption compliance. If you have any questions regarding the applicability of any Anti-Bribery Laws, you should consult with the Compliance Officer.

It is important that Aldebaran comply strictly with the letter of all Anti-Bribery Laws. Aldebaran will conduct its business ethically and in compliance with applicable laws, and all Aldebaran Representatives and Agents must avoid any activity that could implicate Aldebaran in any unlawful practice or the appearance of unlawful practice.

Anti-Bribery Provisions

Anti-Bribery Laws generally prohibit the direct or indirect payment or gift of money or anything of value (or even the offer, promise or authorization of a payment or gift) with corrupt intent to a Foreign Official (as defined in this Policy). They also prohibit the payment or giving of anything of value to any intermediary knowing or having reason to know or reasonably suspect that any portion of the payment or benefit will be used to bribe a Foreign Official. It is important to understand that any individual who turns a blind eye to the corrupt acts of intermediaries is likely to find themselves liable under Anti-Bribery Laws.

Foreign Official: Definition

For purposes of this Policy, “**Foreign Official**” means:

- any employee or officer of a foreign government (i.e., a country other than the country enacting the legislation) including any federal, regional or local department, agency, instrumentality, or enterprise owned or controlled by the foreign government and including, for example, a legislator, a municipal council member, a customs or other governmental agency inspector, a tax official, licensing authority, or an employee of a government-owned utility or natural resources company;
- any official of a foreign political party, or candidate for political office;
- any official or employee of a public international organization, such as the World Bank, United Nations, or World Health Organization;
- any person acting in an official capacity for or on behalf of any such entity; or
- any leader or official representative of a local indigenous community or group.

The above definition reflects the broad meaning of “Foreign Official” under the applicable Anti-Bribery Laws.

Prohibited Payments

The prohibition of a payment to a Foreign Official applies to both direct and indirect payments. Therefore, companies and persons may face liability under Anti-Bribery Laws based on improper payments made by themselves (i.e. directly) or through a third party such as an agent, intermediary or other business partner (i.e. indirectly).

Payments to close relatives of Foreign Officials, such as spouses and children or other immediate family members, or to known business associates of Foreign Officials, may be treated by enforcement authorities as benefits to the official and, accordingly, may constitute violations of Anti-Bribery Laws. **As a result, any business dealings with close relatives or known business associates of Foreign Officials require careful scrutiny, and you must consult with the Compliance Officer before entering into any transactions with such persons.**

Examples of prohibited payments to Foreign Officials include (without limitation) payments/benefits:

- to influence the award of a government contract, or to influence the terms of any such contract;
- to prevent a proper governmental action, such as the imposition of a tax or fine or the cancellation of an existing government contract;
- to obtain a license, permit or other authorization from a government;
- to obtain confidential information about business opportunities or about the activities of competitors;
- to draft bid specifications for government projects in a way that would favor certain bidders;
- to obtain the right to open or expand operations of a mine or to secure a zoning ruling;
- to influence the rate of taxes which would be levied on a company’s business;

- to obtain relief from government controls (e.g., environmental requirements);
- to resolve governmental disputes (e.g., resolution of tax deficiencies or a dispute over duties payable); or
- to affect the nature of regulations or the application of regulatory provisions.

Certain benefits rendered to or conferred upon Foreign Officials may be permissible if the payments are directly related to the promotion or demonstration of products or services or to the execution or performance of an existing contract with a foreign government. **Nevertheless, as set out in more detail below, no benefits of any kind may be given or offered to a Foreign Official without prior written approval from the Compliance Officer.**

Accounting Provisions

Aldebaran Representatives must comply with Aldebaran's accounting regulations, policies, procedures and related internal controls. All accounts must properly describe and accurately reflect the transactions recorded and all assets, liabilities, revenues and expenses must be properly recorded and fully disclosed in Aldebaran's books. No secret or unrecorded funds or other assets are to be established or maintained. In this regard, the CFPOA provides that every person commits an offense who, for the purpose of bribing a foreign public official in order to obtain or retain an advantage in the course of business or for the purpose of hiding or facilitating that bribery:

- establishes or maintains accounts which do not appear in any of the books and records that they are required to keep in accordance with applicable accounting and auditing standards;
- makes transactions that are not recorded in those books and records or that are inadequately identified in them;
- records non-existent expenditures in those books and records;
- enters liabilities with incorrect identification of their object in those books and records;
- knowingly uses false documents; or
- intentionally destroys accounting books and records earlier than permitted by law.

Facilitation Payments

A "facilitation payment" is generally regarded as a payment that is made to expedite or secure the performance by a Foreign Official of any act of a routine nature that is part of the official's duties or functions, including:

- the issuance of a ministerial permit, license or other document to qualify a person to do business;
- the processing of official documents, such as visas and work permits;
- the provision of services normally offered to the public, such as mail pick-up and delivery, telecommunication services and power and water supply; and
- the provision of services normally provided as required, such as police protection, loading and unloading of cargo, the protection of perishable products or commodities from deterioration, or the scheduling of inspections related to contract performance or transit of goods.

Although "facilitation payments" may not be illegal under all Anti-Bribery Laws, they are prohibited under certain Anti-Bribery Laws that broadly apply to Aldebaran. As such, Aldebaran's policy is to prohibit all such payments. If in doubt, you should contact the Compliance Officer for further guidance or with any question regarding facilitation payments.

Penalties

Bribery is a criminal offense which is subject to active and often aggressive enforcement by authorities in the US and Canada (as well as in many other jurisdictions). Failure to comply with Anti-Bribery Laws may result in severe penalties being imposed on Aldebaran, including significant fines, exclusion from government contracting, forfeiture of property, legal action by competitors, reputational damage, and loss of business. Individuals who violate applicable Anti-Bribery Laws may be subject to fines and imprisonment as well as discipline under this Policy, up to and including termination of employment or termination of the individual's business relationship with Aldebaran, as applicable.

Gifts and Entertainment for Foreign Public Officials

The provision of entertainment or gifts for the purpose of obtaining or retaining business or improperly influencing some matter in favor of Aldebaran may be considered to be a bribe and may result in violation of Anti-Bribery Laws. Accordingly, Aldebaran prohibits offering or providing, directly or indirectly, any gift, gratuity, entertainment, meal, or other advantage or benefit of any kind to a Foreign Official without the written pre-approval of the Compliance Officer. See Aldebaran's Code of Conduct for our policies relating to the giving and receiving of gifts and entertainment in relation to persons other than Foreign Officials.

Business Relationships with Agents and Other Third Parties

Due Diligence Requirements

Prior written approval must be received from the Compliance Officer before entering into any business relationship with partners, agents, consultants, contractors and any other third party that may act on behalf of Aldebaran in interactions with Foreign Officials (each, an “**Agent**”). No business relationship may be entered into with an Agent without appropriate due diligence being undertaken, as set out below.

The Compliance Officer will direct the due diligence to be conducted on all Agents. The process and extent of due diligence to be performed depends on the circumstances and will be determined by the Compliance Officer. However, such steps shall include the following:

- Screening of Agents during the onboarding process (and periodically thereafter) via a credible, third-party database to identify Politically Exposed Persons and other corruption-related “red flags” as well as anti-money laundering and economic sanctions-related concerns;
- Measures to confirm:
 - that the qualifications of the Agent are consistent with the business purpose for which they are to be retained;
 - that the financial arrangements with the Agent are reasonable and proportionate having regard to the services to be provided; and
 - the identity of all beneficial owners who hold a greater than 25% interest² in the Agent (unless such Agent is publicly-listed on a reputable stock exchange), and, through use of the applicable third-party database tool, whether corruption-related “red flags” exist in relation to such beneficial owners;
- Assessment of any information known to Aldebaran or Aldebaran Representatives regarding the Agent's character, reputation and history of conducting business, and, where the Compliance Officer

² On a risk basis, at the discretion of the Compliance Officer, the identity of the beneficial owners holding smaller percentages may be required.

deems appropriate, additional intelligence may be obtained to confirm or develop such details (including through a reputable third-party service provider retained in consultation with external counsel);

- Ensuring that all Agents are subject to a written agreement containing:
 - an accurate description of the services to be performed;
 - the fee payable for the services, including the basis on which such fee is to be calculated and paid;
 - appropriate provisions regarding the Agent’s duty to comply with Anti-Bribery Laws and this Policy in connection with the performance of any services for Aldebaran; and
 - where the Compliance Officer deems appropriate, Aldebaran’s right to require annual written compliance certifications from the Agent, and Aldebaran’s right and to audit for compliance;

In addition to conducting due diligence on all potential Agent relationships, the Compliance Officer shall develop risk-based procedures regarding the due diligence to be conducted in relation to other third parties, such as vendors of goods and services. Such procedures may include subjecting third parties to screening prior to onboarding.³ For the avoidance of doubt, hiring or engaging a vendor who is associated in any way, even tangentially, with a Foreign Official raises corruption risks for Aldebaran. **As such, prior written approval from the Compliance Officer is required before hiring or engaging any third party (including but not limited to Agents) associated with a Foreign Official in any way, including by virtue of connections to family members or close associates of a Foreign Official, or who is recommended by a Foreign Official.**

Furthermore, upon implementation of this Policy, the Compliance Officer will expeditiously conduct a review of all existing relationships with Agents and other third parties to ensure that appropriate, risk-based diligence (as described above) is conducted. Any questions, concerns or potential “red flags” regarding Agent or other third party interactions must be communicated to the Compliance Officer. A list of widely recognized “red flags” is set out below.

Documentation of Due Diligence

The Compliance Officer or his/her designee shall ensure a clear written record is maintained of the due diligence steps taken in accordance with the requirements set out above (as well as the outcomes or results of such steps). Such records shall be preserved for the duration of the Agent’s service, plus a period of not less than five years following termination of such services (or such longer period specified by the Compliance Officer).

³ Such procedures shall take into account not only Anti-Bribery Laws but also applicable anti-money laundering and economic sanctions considerations, including by screening against international databases containing the names of sanctioned individuals and entities including, without limitation, the list of Specially Designated Nationals & Blocked Persons administered by the U.S. Department of Treasury, Office of Foreign Asset Control (“SDN List”). To the extent that any individual or entity with whom Aldebaran has a present or contemplated relationship appears to be included on the SDN List, this must be reported immediately to the Compliance Officer who shall consult with outside counsel regarding any present or contemplated relationship raising such concerns. In addition, to the extent that Aldebaran begins to import or export goods or services or otherwise engage with counterparties outside of Argentina and Chile, the Compliance Officer shall consult with outside counsel regarding the potential application of Canadian and U.S. country-based economic sanctions restrictions to Aldebaran’s operations, including the implications of the involvement of any U.S. and/or Canadian persons and/or entities in Aldebaran’s operations or among Aldebaran’s board of directors or ownership structure. The Compliance Officer shall also advise Aldebaran’s Corporate Governance Committee if Aldebaran begins transacting with parties outside of Argentina and Chile such that it may consider appropriate steps to ensure that Aldebaran complies with all applicable economic sanctions restrictions.

Payments to Agents and Other Third Parties

Payments to Agents or other third parties must never be made in cash, and, if made by wire transfer, must be made to a bank account in the name of the Agent or third party and in the country where the services are performed or where the Agent's or third party's principle offices are located, unless there are acceptable and documented reasons and the prior approval of the Compliance Officer is obtained for making the payment elsewhere. Any cheque must be made in the name of the Agent and not to any third party.

"Red Flags" or Other Warning Signs

If, for any reason, Aldebaran Representatives have reason to suspect that a third party is engaging in conduct that is potentially contrary to this Policy, no further payments shall be made until the "red flag" is reported to the Compliance Officer, an appropriate review is conducted and written approval is provided by the Compliance Officer. While not exclusive, the following warnings or "red flags," which may be present before entering into or during the term of an agreement, are signs that a third party might be engaged in inappropriate or illegal activity:

- the third party has a history or reputation for bribes or other unlawful conduct;
- the third party has, or refers to or touts, family or other "special" relationships that could influence the decision of a foreign public official;
- the third party has little experience in the industry or in providing the specific services they have been retained to provide;
- unusual or excessive payment requests, such as requests for over-invoicing, up-front payments, ill-defined or last-minute payments, success fees, unusual commissions, or midstream compensation payments;
- requests for payments to an account in a country other than the country where the services are performed or where the third party's offices are located;
- requests for payment to a third party, to a numbered account, or in cash or other untraceable funds;
- use of holding companies in offshore jurisdictions or other methods or parties to obscure ownership or participation of the third party, without adequate business justification;
- any refusal or hesitancy by the third party to disclose its owners, partners or principals, or to promise in writing to abide by Aldebaran's policies and relevant laws; and
- any refusal by the third party to provide records and documents reasonably requested by Aldebaran.

Political & Charitable Contributions

The giving of political contributions is a complicated and potentially risky subject under Anti-Bribery Laws and other laws relating to campaign finance. For example, in some foreign countries, foreign companies and foreign nationals may make political contributions. However, numerous countries prohibit political contributions by foreign persons, companies or their subsidiaries. Thus, whether a foreign political contribution is permissible will depend on the specific facts of the situation and the country involved. In addition, making donations to local charities may be permissible only if the charity is not inappropriately linked to a Foreign Official, such that the donation would directly or indirectly benefit the official or otherwise impact the official's decision making. Given the risks associated with such contributions, no political or charitable contribution may be made without prior written approval from the Compliance Officer.

Hiring

The hiring of Foreign Officials or their family members or close associates raises corruption risks for Aldebaran. Consequently, the Compliance Officer shall ensure that the hiring process for both permanent

and temporary personnel includes confirmation as to whether such candidate is associated with a Foreign Official. If a candidate is so associated, prior written approval of the Compliance Officer shall be required before such person may be hired.

Indigenous Populations

It is important to note that leaders or official representatives of indigenous communities or groups are captured within the definition of “Foreign Official” under this Policy.

In the course of engagement or consultation with indigenous groups, requests may be made for payments relating to the participation of representatives of the indigenous community in meetings with Aldebaran or in other Aldebaran-related activities. Such payments may be categorized as, for example: honorariums; per diems and/or reimbursement for travel expenses; fee-for-service arrangements; reimbursement of professional fees; lost wages; or customary gifts. For the avoidance of doubt, any payment or benefit of any kind offered or provided to an indigenous community/group representative requires the prior written approval of the Compliance Officer.

Mergers & Acquisitions, Partnerships and Joint Ventures

Corruption concerns can arise in a number of other potential areas including, but not limited to (i) joint ventures or teaming arrangements with public or private-sector partners; and (ii) mergers and acquisitions. Aldebaran Representatives must confer with the Compliance Officer before engaging in these types of activities to ensure that appropriate anti-corruption due diligence, transactional safeguards and other measures are taken.

Training & Compliance Certifications

As part of the effort to ensure compliance with this Policy, all permanent Aldebaran Representatives and certain temporary Aldebaran Representatives (to be designated by the Compliance Officer) will be required to complete annual training on this Policy and to execute an annual compliance certificate certifying that they understand and will comply with this Policy, among other things. In addition, the Compliance Officer shall require all Agents to provide an annual certification of compliance with Anti-Bribery laws, and shall require all Agents to receive similar or identical training to that provided to Aldebaran Representatives.

In determining whether specific Aldebaran Representatives who are temporary employees must receive training under this Policy, the Compliance Officer will consider risk factors such as: (i) the nature of the employees’ positions within Aldebaran, including (but not limited to) whether the employees have responsibilities relating to the management or oversight of Agents or high-risk third party vendors; (ii) the extent of the employees’ exposure to high risk jurisdictions; and (iii) potential for such employees to have direct or indirect contact with a government official.

In addition to the annual training described above, the Compliance Officer and Deputy Compliance Officer shall receive annual training on the Anti-Bribery Laws (and the risks arising from the applicability of such laws to Aldebaran’s business operations) from outside counsel (such outside counsel, the “Outside Training Firm”).

Review & Updates

The Compliance Officer is responsible under this Policy for taking appropriate steps to ensure that this Policy and associated procedures are followed and to evaluate the Policy’s effectiveness in the context of Aldebaran’s business operations. In this regard, the Compliance Officer will conduct periodic reviews to assess compliance with this Policy and will review the substance of the Policy annually with outside counsel

to ensure that the Policy is up to date with regard to all applicable laws, regulations, and internal procedures and that it adequately identifies and mitigates potential corruption risks associated with Aldebaran's operations. The Compliance Officer is also responsible for designing and implementing a risk-based approach to monitoring and reviewing Agents and other third-party relationships that may raise potential corruption-related concerns.

Questions

Aldebaran expects all personnel to take steps to prevent any potential violation of this Policy. This includes identifying and raising potential issues before they lead to problems, and seeking additional guidance when necessary. If you have any questions regarding this Policy, you are encouraged to speak to the Compliance Officer.

Reports

Aldebaran values open and honest communication with its internal and external stakeholders. Aldebaran understands that even though reporting an observed breach of this Policy is a requirement, it is not always easy. Aldebaran encourages Aldebaran Representatives and Agents and other third parties to raise their concerns in a number of ways, such as speaking with the Compliance Officer or a member of the Corporate Governance Committee of Aldebaran's board of directors. Aldebaran Representatives and Agents may also raise any concern that they may have anonymously using the procedures set forth in Aldebaran's Whistleblower Policy.

Retaliation against anyone who has made a good-faith report of a possible violation of the law or this Policy is strictly prohibited and will result in disciplinary action, up to and including termination without notice and for cause.

The Compliance Officer will determine the most appropriate method to investigate the substance of any report and ensure that there is appropriate monitoring of progress until the matter has been satisfactorily resolved. Reports made using the Whistleblower Policy will be addressed in accordance with the procedures set forth therein.

Waivers

Any waiver of any of the provisions of this Policy requires prior written approval from the Compliance Officer, who will consult with outside counsel as appropriate.

Violations

If there is found to be a violation of this Policy, appropriate corrective disciplinary action will be taken immediately. In the case of employees, this includes discipline up to and including termination without notice and for cause. In the case of Agents, this may include termination of a contract, the withholding or cancellation of payment of fees, or such other measures as may be available at law.

Internal Action Plan

The Compliance Officer will, in consultation with outside counsel as appropriate, develop an action plan to address any concerns regarding improper payments, accounting inaccuracies, or internal controls deficiencies. These measures may include appropriate enhancements to the Company's compliance program, which shall require the approval of Aldebaran's Corporate Governance Committee.

Summary of Compliance Officer Approvals

The terms of this Policy require a number of proposed transactions to be escalated to the Compliance Officer for prior approval. While it is important that Aldebaran Representatives familiarize themselves with the detail of every aspect of this Policy, for ease of reference, a list of specific transactions that require prior approval of the Compliance Officer is set out in Appendix A to this Policy. However, as clearly stated throughout this Policy, Aldebaran Representatives should consult the Compliance Officer in any case where they are uncertain as to how to proceed.

APPENDIX A

The transactions requiring **prior written approval** of the Compliance Officer are as follows:

- any business dealings with close relatives or known business associates of Foreign Officials;
- any benefit or thing of value (whether cash or otherwise) given or offered to a Foreign Official, including but not limited to a gift, meal, entertainment, travel expense, fee or per diem;
- hiring or engaging any third party associated with a Foreign Official in any way, including by virtue of connections to family members or close associates of a Foreign Official, or who is recommended by a Foreign Official;
- entering into any business relationship with partners, agents, consultants, contractors or any other third party that may act on behalf of Aldebaran in interactions with Foreign Officials (defined in the Policy as an Agent);
- making or agreeing to make a charitable donation either directly or indirectly on behalf of Aldebaran;
- engaging in (i) joint ventures or teaming arrangements with public or private-sector partners; (ii) mergers and acquisitions, or (iii) any similar activities;
- any payment to an Agent or third party made to a bank account located in a country other than where the relevant services are performed or outside of where the Agent's or third party's principle offices are located;
- any payment to an Agent or third party in circumstances where an Aldebaran Representative has identified or is aware of the existence of a "red flag" (as described in the Policy).