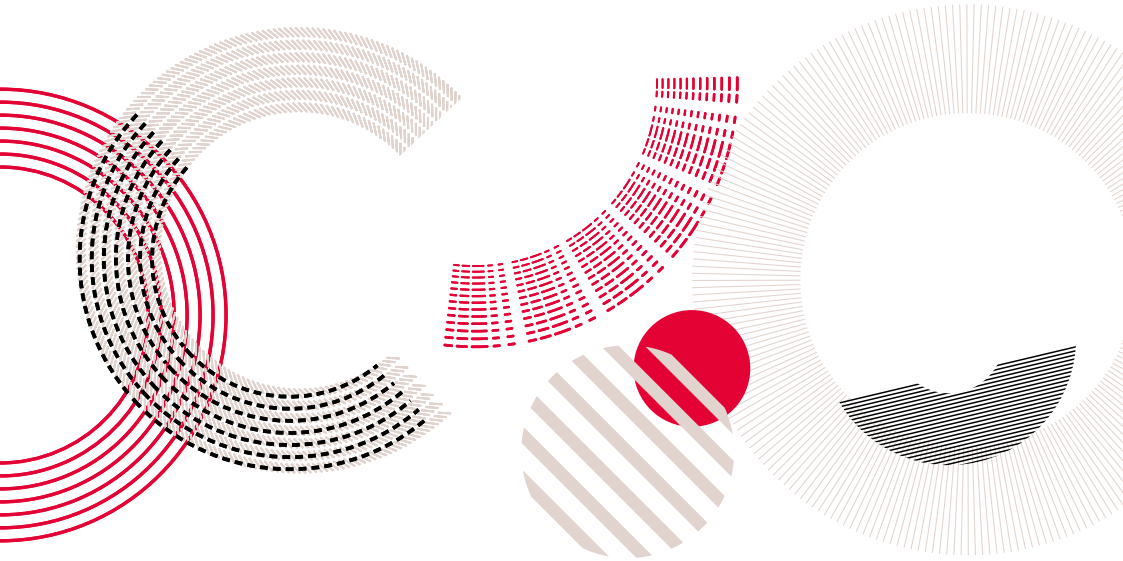


MARCH 2018

CODE
GOVERNING THE FIGHT
AGAINST CORRUPTION
AND INFLUENCE PEDDLING





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Preamble

Societe Generale group conducts its business ethically and in compliance with all applicable laws, including laws proscribing corruption, bribery and influence peddling in all countries in which it operates.

Bribery, corruption and influence peddling are major causes of poverty, poor distribution and misallocation of wealth. It also impedes economic development, and contributes to the political and social destabilisation of sovereign states. It is universally considered to be serious offenses.

Committing offences involving corruption or influence peddling can have extremely severe legal (criminal and civil) and financial consequences and seriously harm the reputation and ability to conduct business of any company implicated in such offending. Disciplinary or administrative procedures may also be launched against Societe Generale by the French Prudential Control and Resolution Authority (for compliance failures), by the French Anti-corruption Agency or by foreign regulators (either because Societe Generale conducts its activities in these countries, or because of the extra-territoriality nature of certain rules such as FCPA in the United States or UKBA in United Kingdom).

Judicial authorities around the world are increasingly active in pursuing corruption and influence peddling, not only in relation to companies but also with their employees. Hence, should any person working at Societe Generale (corporate officer, employee, temporary worker, Volunteering for International Experience - VIE, etc., designated hereafter as "Societe Generale Employee"), commit or participate directly or indirectly in an act of corruption or influence peddling, in any capacity whatsoever (e.g. complicity) in the course of carrying out his or her professional duties, he or she could be personally liable and could face serious criminal sanctions. In certain cases, Societe Generale may also be held liable for such offences. If a Societe Generale Employee knowingly turns a blind eye ("wilful blindness") to an act of corruption committed by another person acting on behalf of the company, the said Societe Generale Employee and/or the company could also be criminally liable.

For any questions, please contact your manager or your Compliance Officer.

This Code governing the fight against corruption and influence peddling (the "Anti-corruption Code") is an appendix to the internal regulation and must be brought to the attention of all Societe Generale Employees, in France and abroad, as well as to any third parties working for the Group.





Objective

Societe Generale does not tolerate any type of corruption or influence peddling⁽¹⁾.

The fight against bribery, corruption and influence peddling requires exemplary behaviour by all Societe Generale Employees to enhance the trust of customers, shareholders, public authorities, employees and all stakeholders (Non-governmental organizations - NGOs, public opinion, etc.).

This Anti-corruption Code should serve as a reference to assist Societe Generale Employees to identify situations involving a risk of bribery, corruption or influence

peddling in their day-to-day activities and to act appropriately when faced with such situations. It is illustrated by various concrete examples of situations Societe Generale Employees may face.

In addition to this Anti-corruption Code, Societe Generale Employees must be fully aware of instructions, as well as specific local policies applicable to them in certain countries. They must undergo specific training on the fight against corruption and influence peddling as required by Societe Generale.

(1) See definitions p.7



Behaviour required from Societe Generale Employees

Whether on a personal capacity or in the context of a business relationship, you must refrain from:

- giving, offering or promising, directly or indirectly through others such as third party intermediaries (family members, business partners, close associates, etc.), any benefit, gift or invitation, or anything of value, to anyone (government officials, clients, suppliers, business partners, etc.) that would or could be perceived as an inducement or as a deliberate act of corruption or influence peddling;
- soliciting or accepting, directly or indirectly through others such as third party intermediaries (family members, business partners, close associates, etc.), any benefit, gift or invitation or anything of value that would or could be perceived as an inducement or as a deliberate act of corruption or influence peddling;
- mandating or having recourse, in the course of carrying out your professional duties, to any Third-party Intermediary (e.g. agent, introducing broker⁽²⁾, business provider, distributor, etc.) whose professional behaviour or probity has not been reviewed and confirmed, according to Know Your Client (KYC) / Know Your Supplier (KYS) procedures, by the competent departments, particularly Compliance and without a proper approval.

Examples of situations that should alert you:

- certain indications in interactions with third parties (repeated or extravagant invitations, valuable gifts, unusual invoicing or commissions, emails received from a personal email address, etc.);

- inducements (promises of personal or professional benefits) or pressure (threats of personal or professional retaliation) with the view to obtaining undue benefit (grant special conditions by way of derogation, disclose confidential information, favour a third party, etc.);
- the activities of any Third-party Intermediary whose professional or ethical behaviour seems dubious.

In response to such signals and the risk associated with situations of potential corruption or influence peddling, these four reflexes are paramount:

- **refer** to directives, instructions, internal rules and local policies when taking and motivating decisions, whether internal or external;
- **report** any concerns or suspicions you may have and seek without delay the advice of your manager and Compliance Officer on the situation in question; if need be, exercise your whistle-blowing rights, as set out in the Group Code of Conduct or in your local whistle-blowing policy. Societe Generale will not tolerate retaliation of any kind (in terms of promotion, work conditions, etc.) against any individual who in good faith reports suspected improper conduct;
- **seek** the advice of the Legal Department should you have any questions or doubt as to the lawfulness of a particular practice or as to the interpretation of any normative text or legal precedent;
- **do not conclude** any planned transaction if you find yourself at risk of participating, directly or indirectly, in acts of corruption or influence peddling.

(2) The word « broker » has, in this code, a commercial meaning. Brokers (“courtiers” in French) acting in a chain of intermediaries on financial markets (which have, in principle, the status of Investment Service Provider or equivalent) are excluded.





Definitions of corruption and influence peddling

CORRUPTION

So-called “active” corruption is defined as offering an undue benefit to a person or yielding to solicitation (to provide an undue benefit), in order that they carry out or refrain from carrying out an act related to their professional duties.

So-called “passive” corruption is defined as soliciting or accepting an undue benefit from a person with a view to accomplishing or refraining from accomplishing an action related to one’s professional duties or an action facilitated by the carrying out of such professional duties.

INFLUENCE PEDDLING

So-called “active” influence peddling consists in offering an undue benefit to a person or yielding to a person’s solicitations (to provide him with an undue benefit), in order that the latter misuses his influence to obtain, to the advantage of the person providing this benefit, a favourable decision from a public authority or administration.

So-called “passive” influence peddling consists in soliciting or accepting any benefit from a person to misuse your influence in order to obtain, to the advantage of the person providing this benefit, a favourable decision from a public authority or administration.



Illustrations of the main types of corruption and influence peddling

The risk of corruption or influence peddling may arise in a wide variety of business activities and situations. The following situations, which are not exhaustive, illustrate examples of the cases you could be faced with in the course of carrying out your professional duties.

THE GRANTING OF UNDUE BENEFITS AND PAYMENT OF “BRIBES”

“Bribes” are any benefit or anything of value that is offered, promised or given to a person, directly or indirectly, in order to influence the person’s conduct, typically by inducing the person to abuse his or her public or private office to secure an improper advantage or a favourable decision.

The nature of such benefits (or anything of value) may vary greatly and cover in particular:

- the payment of a sum of money, in cash or on any other support (e.g. gift card);
- discounts or reimbursements;
- a service, supply or loan contract or a mandate;
- an internship, fixed-term or permanent job;
- confidential or inside information, including about the activity of a company, its customers, suppliers, ongoing projects, or the list of appointments of its corporate officers;
- a meal or entertainment (tickets to a show, sporting event, etc.).

Not all of these benefits are problematic as such (*per se*) but the context in which they are granted or offered may make them likely

to constitute corruption, bribery or influence peddling, or be perceived as such.

This list is not exhaustive. Remember that an offer or promise of illicit payment (or benefit) could constitute a corruption or influence peddling offence, even if the person to whom it was intended declines it or even if the payment (or benefit) is not finally made.

It is irrelevant, for the purpose of this rule, whether the benefit is offered directly by the Societe Generale Employee or through a third party (e.g. joint-venture - JVs, partnerships, investment in a third-party company, etc.), and whether it is of direct or indirect personal profit to the latter, the civil servant or the decision making person.

There are heightened corruption risks when interacting with Politically Exposed Persons or with “Government Officials”.

Politically Exposed Person is a person exposed to particular risks on account of the political or jurisdictional functions which he/she exercises or has exercised on behalf of a State or on account of those being exercised or exercised by direct members of his/her family or people known to be closely associated to him/her.

A “Government Official” is defined broadly and includes elected representatives, magistrates, officials or employees (at any level) of:

- ▶ any government (foreign or national);
- ▶ any government department or any public authority (e.g. public institution, sovereign wealth fund);
- ▶ a state-owned or controlled company;
- ▶ a political party (or official of a political party);

- ▶ a public international organisation of which governments are members (for example, the World Bank);
- ▶ a holder or a candidate for public office;
- ▶ a member of a royal family.

Special procedures may apply in your jurisdiction, including pre-approval requirements, when entering into any relationship (of commercial nature or other) or when on-boarding government officials.

THE RIGHT APPROACH TO TAKE

You have been sent the CV of a child or an acquaintance of a customer, colleague (e.g. an employee of another bank) or service provider (external lawyer, statutory auditor, etc.) seeking an internship or position with the bank. You may forward the CV to the HR department or to the relevant teams.

▶ **You should specify**, to the sender and to the recipient, that the fact that you have forwarded the CV shall not prejudice the final outcome regarding this application, which shall be based on the sole merits of the applicant.

WHEN TO EXERCISE CAUTION

You have received precise and strategic information (e.g. analytical accounting data, GDP per customer, customer profitability, slides presenting an internal project, etc) about a competitor bank from a consultant with whom you have been in discussion and who clearly obtained this information from a previous on-site mission. The information has been shared with you in order to influence your decision about mandating him on a consulting assignment. He indicates having relationships he could use to obtain further information.

▶ **You must inform** your manager and your Compliance Officer who shall decide on the course of action to be taken, in conjunction with the Legal Department. This could be tantamount to an undue benefit and may also constitute an offence.

WHAT TO REFUSE

A customer, Third-party Intermediary or provider insists upon receiving a commission or fee before concluding contract with Societe Generale. You are faced with the choice of paying or losing the deal.

▶ **You must refuse** to make any payment and abandon the planned transaction, after having informed your manager and your Compliance Officer, even if your correspondent is very insistent and attempts to intimidate you.



GIVING OR RECEIVING GIFTS / HOSPITALITY, ORGANISING OR ATTENDING RECEPTIONS OR EVENTS

Gifts of low value or minor benefits present relatively little risk provided that they remain reasonable and are given in good faith, without expecting anything in return.

In some parts of the world, there may be a custom consisting in exchanging a modest gift when paying a courtesy call. Such courtesies are generally permitted. If you find yourself in such a situation, you should refer to internal instructions and, if necessary, raise it with your Compliance Officer.

Conversely, giving or receiving gifts of high value, giving or receiving hospitality (meals, lodging, travel) and organising, attending expensive or prestigious receptions or events is forbidden:

- where this could create a conflict of interests as defined in our instructions,
- where this could appear or be deemed to be an inducement to give or to obtain an improper benefit in exchange, or to reward an improper benefit already granted,
- where this breaches the laws and regulations in force or Societe Generale's internal instructions, particularly those relating to the "gifts policy".

The risks associated with gifts and entertainment are dramatically increased where the recipient is a "government official". Always consult the relevant policy and your Compliance Officer before offering or promising anything of value to a "government official".

THE RIGHT APPROACH TO TAKE

You are thinking of sending a customer a Christmas present or an invitation to an event (sponsored or not by Societe Generale). You must check and comply with your department's gifts/events policy.

➤ **You must refer** the question to your manager and your Compliance Officer before acting if you are unsure of whether or not this gift or invitation is acceptable, if the internal value-limit is being exceeded (even slightly), or if the recipient is a government official or a Politically Exposed Person.

WHEN TO EXERCISE CAUTION

You have been invited by a customer with whom you have had a business relationship for years to an event (e.g. Grand Slam tournament or an international artist's concert).

➤ **You must check** your department's gifts/events policy and refer the matter to your manager and your Compliance Officer. You must make sure that it is not an undue benefit.

WHAT TO REFUSE

1/ A supplier invites you to a prestigious event or restaurant to discuss renewal conditions for one of Societe Generale's supply contracts.

2/ you intend to invite a customer to a "Relais & Châteaux" which his/ her partner for a weekend during which you will negotiate the sale of product.

➤ **You must politely** decline this invitation 1/ and renounce to send the invitation 2/. Because there is current business pending and it appears to be a lavish meal / sumptuous weekend, this situation is inappropriate.

USING A THIRD-PARTY INTERMEDIARY

Acts of corruption and influence peddling carried out by Third-Party Intermediaries (e.g. agents, introducing brokers, business provider, distributors, etc.) could engage Societe Generale's civil, administrative or criminal liability and/or that of its Employees. A high number of corruption / influence peddling cases worldwide involve Third-Party Intermediaries.

Risk based due diligence must be conducted prior to retaining a Third-party Intermediary. You must never retain a Third-party Intermediary whose professional reputation and legitimacy has not been verified by the relevant services, in particular the Compliance department.

Any fact that heightens the risk of corruption (poor reputation, lack of transparency, lack of technical competence in the relevant domain of activity, lack of competitive tendering, conflict of interests, high remuneration, off-market prices, connection to a government official, customer recommendation, unequal treatment, etc.) must alert you to exercise caution. No contract must be entered into before all suspicions or concerns have been duly handled and resolved.

Payments to Third-Party Intermediaries shall only be made if they are lawful, proportionate to the service provided, comply with the terms of the contract, with all applicable local policies, and upon presentation of an adequate invoice. No payment shall be made without the appropriate documentation (including anti-bribery clauses), establishing the legitimacy of the payment made and services performed. Receipts must be provided for refundable expenses. No payment must be made in cash. No payment must be made to a bank account held in a State in which the intermediary does not carry out its economic activity, or held in the name of a third party with no connection to the transaction concerned.

You must exercise caution if a transaction under consideration involves a Third-Party Intermediary retained by another party to the transaction. Societe Generale shall be extremely cautious in these situations and verify, if necessary with Compliance, that the Third-Party Intermediary complies with Societe Generale's standards, making it susceptible to be appointed by Societe Generale.

THE RIGHT APPROACH TO TAKE

You must be especially vigilant and make sure that risk based due diligence has been conducted when selecting Third-Party Intermediaries, who must be approved in strict compliance with all applicable Societe Generale instructions, policies and procedures. You must in particular check Third-Party Intermediaries' reputation, background, and professional competence, and ensure that such facts are documented and stored.

➤ **You must imperatively** consult your manager and your Compliance Officer if any issues arise during the due diligence process or if you have the slightest doubt as to the probity of a Third-Party Intermediary. No contract with the Third-Party Intermediary or in relation to the transaction involving the Third-Party Intermediary can be concluded, nor any payment made or received via the Third-Party Intermediary, until all remaining doubt or concerns have been dispelled.

WHEN TO EXERCISE CAUTION

You have the slightest doubt about an amount on an invoice from a Third-Party Intermediary, with respect to services provided or a request for the reimbursement of expenses (on the basis of the supporting documents provided).

➤ **You must inform** your manager and your Compliance Officer. No payment shall be made until all doubt or concerns have been dispelled.

WHAT TO REFUSE

A Third-party Intermediary, who introduces you to a customer (whether public or private), requests remuneration which clearly does not correspond to the work carried out or to usual standards, or requests that the amount be paid into an account held with a bank located in a country with a high level of banking secrecy (e.g. Switzerland, Monaco, Lebanon, Lichtenstein, Singapore, etc.) or which is not the country of residence of either the Third-Party Intermediary or the customer and without satisfactory explanations.

➤ **You must refuse** to make the payment and inform your manager and your Compliance Officer as quickly as possible.

“FACILITATION” PAYMENTS

Facilitation payments (also called “grease” payments) are small amounts paid or benefits given (whatever their value) to civil servants or employees of public bodies or to government authorities in order to facilitate or speed up routine administrative formalities.

With the exception of cases where the physical safety of Societe Generale Employees is threatened and subject to reporting to Societe Generale as soon as possible, the facilitation payments are forbidden.

THE RIGHT APPROACH TO TAKE

A French or foreign government department or authority asks you to pay a fee (e.g. administrative fee) for a licensing procedure or administrative authorisation. Such a fee is entirely legitimate and proper if it is formalised in an official public document.

› **You must refer** the question to your manager and your Compliance Officer should you have the slightest doubt (e.g. lack of documentary evidence).

WHEN TO EXERCISE CAUTION

A public official with whom you are in contact regarding a licensing request sends you an email from his or her personal mailbox asking you to contact them via a non-professional line.

› **You must inform** your manager and your Compliance Officer as quickly as possible. This is unusual and it may be an attempt to pressure you into making a facilitation payment to obtain the licence.

WHAT TO REFUSE

You have been invited by a public official working for a regulator or supervisor in a country in which you are considering setting up a subsidiary, branch or representative office, to pay an amount of money to a legal or natural person in order to speed up or facilitate the granting of the licence requested.

› **You must refuse** to pay and inform your manager and your Compliance Officer as quickly as possible. This is a request for a facilitation payment which is prohibited by Societe Generale.

CHARITABLE CONTRIBUTIONS AND SPONSORSHIPS

Legitimate charitable contributions and event sponsorships using Societe Generale funds or resources are in principle authorised. However, Societe Generale must make sure that these contributions are not, in fact, a means of making payments which may amount to corruption or influence peddling (even if the causes defended by the associations are legitimate).

As an example, charitable contributions cannot be made:

- ▶ in the context of a bidding process or during the negotiation of a commercial or financial transaction involving persons linked to the beneficiary;
- ▶ in cash;
- ▶ on current accounts in the name of natural persons or in jurisdictions without links with the mission of the beneficiary of the contribution.

Moreover, charitable contributions made to organisations linked to a Government Official, a client or a prospect (who may be, for example, board member of the organisation) as well as any charitable contribution request or suggestion made by a client / prospect must be subject to close scrutiny. They always require the approval of Compliance.

It is of the utmost importance to check the credibility, the reputation and the background of the organisation receiving the contribution as well as their executives. This due diligence must be carried out in accordance with internal instructions on charitable contributions and sponsorship.

THE RIGHT APPROACH TO TAKE

Your branch or your team has received a request to subsidise a concert or cultural event to raise funds for a charitable cause. Before accepting.

▶ **You must check** that this complies with Societe Generale's internal and your local policies and carry out the appropriate due diligence (internet research on reputation, links with Societe Generale customers or projects) to be certain of the lawfulness of the subsidies in question and the absence of their use as a means of corruption. You must also refer the matter to your manager, your Compliance Officer and, where necessary, Societe Generale's Communication Division.

WHEN TO EXERCISE CAUTION

A local mayor has requested a charitable contribution or sponsorship in aid of a local sports club. Particular vigilance is required because the request came from a Government Official.

▶ **You must determine**, together with your manager and Compliance Officer, the underlying intentions to ensure that they are entirely disinterested and whether a contribution by Societe Generale would be appropriate. You should refer to your local policies on gifts and entertainment to determine whether the contribution or sponsorship is permissible, and what the process for pre-approval is.

WHAT TO REFUSE

A local authority is looking for a bank to fund the renovation of a school. One of the city councillors has requested a charitable contribution or sponsoring in aid of the local sports association chaired by him/her. He/She indicates that he/she can convince the City Council to retain Societe Generale in return.

▶ **You must refuse** to make the payment and inform your manager and your Compliance Officer as quickly as possible. The city councillor appears to be soliciting something of value in exchange for influencing the City Council in its decision making process.



POLITICAL AND RELIGIOUS DONATIONS

Societe Generale Employees are not permitted to make political or religious donations on behalf of Societe Generale. Employees may make, in their personal capacity, political contributions to government officials, candidates or political organisations but they may be subject to certain restrictions imposed by Societe Generale's regulators in jurisdictions in

which it conducts business. You should consult your local policy for the applicable procedure and restrictions on making political contributions. You should also seek pre-clearance from Societe Generale before making any contribution if required by your local policy.

In any cases, Societe Generale is committed to a policy of political and religious neutrality.

THE RIGHT APPROACH TO TAKE

You have been asked, in the course of carrying out your professional duties, to make a political donation.

› **You must inform** your manager and your Compliance Officer without delay.

WHEN TO EXERCISE CAUTION

One of your customers, who is reputedly close to a local or national political figure, requests a donation towards an association (cultural, philanthropic, think tank, etc).

› **You must inform** your manager and your Compliance Officer as quickly as possible to determine whether the donation is appropriate.

WHAT TO REFUSE

› **You must refuse**, in response to a customer's, supplier's or Third-Party Intermediary's request, to make any donation to political parties, irrespective of whether commercial prospects could be linked to the donation. This is highly unusual and could be, or appeared to be as an attempt to obtain subsequent undue benefits.



CORRUPTION OF INFLUENCE PEDDLING COMMITTED BY CUSTOMERS VIA THEIR SOCIETE GENERALE ACCOUNT(S)

Societe Generale must be alert to red flags that accounts are being used by customers to launder the proceeds of corrupt activities or influence peddling. Compliance with

Societe Generale Anti-money laundering (AML)/ Know your customer (KYC) instructions and local policies is essential to prevent this.

THE RIGHT APPROACH TO TAKE

In the event of any doubt or suspicion over the lawfulness of a transaction requested or carried out by a Societe Generale customer or in the event of negative information via the press or social media networks about a customer's reputation.

› **You must inform** your manager and your Compliance Officer, in accordance with anti-money laundering rules and procedures.

WHEN TO EXERCISE CAUTION

1/ One of your corporate customers regularly makes international transfers of significant amounts to destinations not consistent with the stated economic purpose or business profile.

2/ Your attention has been drawn to the existence of international cash transfers on accounts opened in the name of non-resident clients who are Politically Exposed Persons, Government Officials or persons close to such persons.

› **You must inform** your manager and your Compliance Officer as quickly as possible in accordance with anti-money laundering rules and procedures.

WHAT TO REFUSE

One of your customers, a company operating in civil engineering on behalf of various sovereign states asks you to set up an off-shore trust (e.g. Panama, OECD non-cooperative country, British Virgin Islands, Switzerland, etc.), with the wife or children of a minister as ultimate beneficiaries.

› **You must refuse** any involvement in this transaction and inform your manager and your Compliance Officer as quickly as possible. This is a red flag because there does not appear to be a legitimate purpose for setting up a trust for the benefit of government officials in a country with high level of banking secrecy.

DOCUMENTATION, ACCOUNTING RECORDS AND ARCHIVING

The administrative and accounting traceability of various acts and payments must be carried out properly and provide enough detail to demonstrate their legitimacy and to avoid any suspicion of dissimulation of inappropriate facts.

Documentation demonstrating the appropriate nature of the relevant services and acts, as well as diligence carried-out must be stored, together with proof of the identity of the payers and payees, in accordance with internal instructions.

THE RIGHT APPROACH TO TAKE

You receive a non-standard invoice from a customer, supplier, public official or Third-Party Intermediary (i.e. that is not on business letterhead and does not provide any detail of the services provided).

➤ **You must return** it and request a formal invoice.

WHEN TO EXERCISE CAUTION

1/ You have the slightest doubt regarding an invoice that would appear not to correspond to a service provided or which is obviously under or over-valued. You must contact your manager and your Compliance Officer.

2/ You discover that “procurement” procedures, for a given supplier, have been circumvented or not been respected.

3/ Your manager has asked you not to copy emails to him or include him in email exchanges concerning a particular transaction.

➤ **You must inform** your manager (senior manager in case 3/) and your Compliance Officer as quickly as possible. Concerning the last case, such an attitude is unusual and it may mean that your manager does not want his/her name to be associated with an irregular operation.

WHAT TO REFUSE

You are being subjected to great pressure by your line manager to conclude a transaction (loan, market transaction, etc.) despite the fact that you have not gathered the documents necessary to approve the transaction and all the indicators (internal validations, risk indicators, messages from Legal and Compliance Departments) lead you to believe that the transaction has not been authorised.

➤ **You must refrain** from concluding the operation and refer the matter to your Compliance Officer and, if need be, exercise your whistle-blowing rights.

Remember: each one of us must take individual responsibility for complying with this Anti-corruption Code and report potentially suspicious activity without delay. When questions arise, contact your manager or your Compliance Officer.

**In a word, in such situations,
always be vigilant and on alert!**



