


Anti-bribery and anti-corruption policy

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I. Purpose

The purpose of this policy is to prevent corruption or the appearance of corruption in the KION Group, i.e. KION GROUP AG and its subsidiaries (also referred to as the KION Group and KION in this document). It contains the appropriate provisions.

Corruption and bribery

Corruption is when someone, in return for doing something, demands or receives a benefit to which they have no legal entitlement. Anyone offering or promising such a benefit is also acting corruptly.

Corruption does not always involve personal gain. A benefit for the company, family members, or other third parties may also be corruption.

The term corruption encompasses bribery and passive corruption as well as the acceptance and granting of advantages.

Corruption is an offense in most countries of the world.

II. Scope

- (1) This policy replaces chapters 4.1 - 4.4 and 4.6 of the guidelines on the avoidance of conflicts of interest (version dated April 2008). Chapter 4.5 of the guidelines on the avoidance of conflicts of interest remains in force until further notice.
- (2) This policy contains the anti-corruption rules that apply at KION. It supplements the existing statutory provisions and the regulations laid down in the KION Group Code of Compliance. It applies to all employees of KION GROUP AG and its subsidiaries worldwide. This includes members of executive and management boards. The members of our supervisory boards are also bound by these rules to the extent that they are carrying out duties on behalf of KION.
- (3) German law and local law are intertwined. The following basic rules therefore apply to this policy:
 - Local adjustments are always required if local laws are stricter.
 - The subsidiaries are entitled to draw up supplementary internal policies of their own in order to take account of local practice or other considerations.
 - The locally applicable approval limits for gifts and hospitality for third parties are contained in chapter VIII.C. of this document.

Question & answer

Another objective of the anti-bribery and anti-corruption policy is to prevent violations by persons acting on behalf of the KION Group. What type of person is meant by this?

Such persons could be authorized agents, project partners, sales staff, consultants, sales agents, or intermediaries, or any person authorized by the KION Group to act on its behalf.

III. Business conduct requirements

A. General requirements for the avoidance of corruption

Business activities at all levels of the KION Group are based on integrity. We therefore avoid all types of corruption. That means:

- We expect our employees not to offer, grant, demand, or accept any unlawful or inappropriate benefit.
- We expect companies and individuals working on our behalf not to engage in corruption.
- We expect our employees to avoid any appearance of corrupt behavior. They must not give the impression that benefits with no legal basis will be accepted or granted on behalf of the KION Group.

1. Improper benefits

As a KION employee you must never under any circumstances

<ul style="list-style-type: none"> • pay someone • give someone something • promise someone something 	so that he or she	<ul style="list-style-type: none"> • does something he or she should not, or • does something (more quickly) that he or she would have to do anyway.
<ul style="list-style-type: none"> • accept payment from someone • accept a gift from someone • allow someone to promise you something 	so that you	<ul style="list-style-type: none"> • do something you should not, or • do something more quickly or do something that you would have to do anyway.

Examples:

- Facilitation payments or backhanders
- Gifts that are intended to influence business transactions
- Meal invitations outside the permitted scope
- Business benefits e.g. confidential tender information or the performance of work without charge
- Forwarding of inside information
- Influencing of official processes
- Evasion or unjustified reduction of taxes, charges, or customs duties
- Personal services or favors by business partners (e.g. a tradesperson carries out work for you at home)
- Payment of inflated prices for goods and services
- Job offers (or internships), including for family members/friends, in return for the awarding of a contract.

2. Transparency

Transparency is essential for all types of gift and hospitality offered by employees of the KION Group to external business partners.

- Gifts and hospitality must be offered and made openly.
- They must only be sent to the business address of the recipient, i.e. not confidentially and not to the recipient's private address.

3. Value of the benefit

The value of gifts and hospitality must be appropriate to the business position of both the KION employee and the recipient and must be appropriate for the occasion. The value of a benefit is not restricted to singular occasions. In cases of multiple benefits to the same person or the same company in a given timeframe the cumulative benefit has to be taken into consideration. As a rule of thumb, the higher the position of the person involved, the higher the permitted value of the gift or hospitality; conversely, the lower the position, the lower the permitted value of the gift or hospitality. The corresponding approval limits are listed in chapter VIII of this policy.

4. Facilitation payments

The KION Group never makes so-called facilitation payments, also known as grease payments or backhanders. These are unjustified payments to a public official made with the intention of inducing that official to do something, or to do something more quickly, that he or she would have to do anyway.

Question & answer

I apply for a visa for a business trip. The official tells me that he can issue the visa in just three days if I pay an 'additional fee', but this must be paid directly to him without any formalities. Can I accept his offer?

No. The 'additional payment' is in all probability a backhander. This constitutes bribery. The payment is not only strictly forbidden by KION, but could also lead to criminal charges and fines – for KION and for you personally.

Occasionally there may be an official scale of prices for the accelerated processing of applications. In such cases, the payment would be permitted, provided it is made to the relevant authority and not to the official personally, and a receipt is obtained. However, such additional costs should be avoided e.g. by applying for the visa in good time.

5. Donations and sponsorship

Donations and sponsorship may be a back door for hidden corruption. This is the case if conditions are attached to the payments that go beyond the usual, contractually regulated counter performance. The KION donations policy contains further details.

Question & answer

KION is invited to submit a bid as part of a tendering process. In preliminary discussions, the buyer seeks to attach a condition: His son's sports team is looking for a sponsor and he will only consider bids from companies that agree to sponsor the team if they win the contract. Is it ok to proceed on this basis?

In this instance, a decision-maker is demanding an unjustified benefit and is abusing his position of power. The fact that the benefit is not being sought for the company, but for a close relation of the decision-maker, makes no difference. This is a clear case of corruption.

Of course, KION can sponsor sports teams, but not as a result of this type of extortion.

The best thing to do in such a case would be to inform your line manager or your compliance representative immediately. He or she will investigate the matter and take appropriate action.

B. Requirements regarding gifts and hospitality

1. Gifts and hospitality for representatives of public bodies

1.1 General principle

Public officials, representatives of public institutions, civil servants, representatives of public-sector entities and statutory bodies, public-sector workers, and politicians are obliged to work for the common good. They are therefore not permitted to directly or indirectly receive gifts, concessions, or hospitality that could cast doubt on their independence.

1.2 Prohibition of granting benefits to public officials

Bribery of public officials is punishable worldwide in accordance with the pertinent national rules. **Gifts and hospitality for public officials are generally forbidden. If an exception is to be made, a decision must first be obtained from KION Corporate Compliance** (see chapter VIII.).

Public official is broadly interpreted under anti-corruption laws. At KION we consider everyone a public official that is an officer or employee of a government or any department, agency, or instrumentality (including enterprises performing a function of, or owned or controlled by the government) thereof, or of a public international organization, or any person acting in official capacity for or on behalf of any such government or department, agency, or instrumentality, or for or on behalf of any such public international organization. This non-exhaustive list provides examples of public officials:

- Civil servants (e.g. judges and customs officers)
- Elected or appointed representatives (e.g. parliamentarians or mayors)
- Political party officer
- Employees or candidates of public authorities or other public bodies
- Employees of companies that are partly under public control (e.g. council maintenance services, state-owned rail companies, port operators)
- Employees of international organizations (e.g. UNHCR).

If you are not sure whether or not you are dealing with a public official, consult your compliance representative.

Please note!

Public officials are usually involved in public-sector contracts. Always remember that particularly strict rules apply to dealings with public officials.

2. Gifts

2.1 Offered by business partners to employees of the KION Group

To a certain extent, gifts from our business partners constitute standard business practice. However, they may lead to potential conflicts of interest and thus cast doubt on KION's good reputation. For this reason, gifts must be refused in the following circumstances:

- Acceptance is harmful to the KION Group's business interests (2.1.1 below)
- High-value gifts (2.1.2 below)
- Gifts of money or similar to money (2.1.3 below)
- The giver is a party in an ongoing bidding process or negotiations (2.1.4 below).

2.1.1 Acceptance is harmful to the KION Group's business interests

The acceptance of gifts and other concessions is forbidden if this could have a negative impact on the KION Group's interests or could jeopardize the professional independence of the employees of the KION Group. It is irrelevant whether the interests are actually negatively impacted or the employees' independence is actually affected; it is sufficient that such an impression is created externally.

2.1.2 High-value gifts

Non-monetary gifts whose value is inappropriately high must not be accepted. The approval limits and processes in chapter VIII of this policy apply. However, if refusing the gift is regarded as impolite in the culture in question, it may be accepted as an exception. In accordance with chapter VIII of this policy, you must notify your line manager and, if applicable, the compliance representative or KION Corporate Compliance that the gift has been accepted. The gift must then be given to an employee through a prize draw or donated to a non-profit organization.

2.1.3 Gifts of money or similar to money

Cash gifts and cash equivalents like lottery tickets, loans, securities or waiver of claims must not be accepted. This also applies if the payment is to be made to a group of employees or paid into the 'coffee fund' or similar.

2.1.4 The giver is a party in an ongoing bidding process or negotiations

Regardless of their value, gifts must not be accepted from parties participating in an ongoing bidding process or negotiations. The exception is typical promotional gift of low value (e.g. ballpoint pens, diaries, posters, mugs). All other gifts must be refused, citing this policy.

2.2 Offered by employees of the KION Group to business partners (excluding public officials; see B.1.)

To a certain extent, gifts for our business partners constitute standard business practice. However, they may lead to potential conflicts of interest and thus cast doubt on KION's good reputation. For this reason, gifts are forbidden in the following circumstances:

- The giving of the gift is harmful to the KION Group's business interests (2.2.1 below)
- High-value gifts (2.2.2 below)
- Gifts of money or similar to money (2.2.3 below)
- The recipient is a party in an ongoing bidding process or negotiations (2.2.4 below).

2.2.1 The giving of the gift is harmful to the KION Group's business interests

It is prohibited to give gifts and other concessions if this could jeopardize the professional independence of the business partner or give that impression.

2.2.2 Non-monetary gifts whose value is inappropriately high must not be given. The approval limits and processes in chapter VIII of this policy apply.

2.2.3 Gifts of money or similar to money are forbidden.

2.2.4 The recipient is a party in an ongoing bidding process or negotiations

Regardless of their value, gifts must not be given to parties participating in an ongoing bidding process or negotiations. The exception is typical promotional gift of low value (e.g. ballpoint pens, diaries, posters, mugs).

3. Hospitality

3.1 Offered by business partners to employees of the KION Group

3.1.1 Hospitality that is not permitted

The following types of hospitality must not be accepted:

- Invitations to events that could damage the reputation of the KION Group.
- Invitations that are aimed at influencing a business decision in the invitee's company to be made by the KION GROUP AG or a KION company, or could create the impression of such, in particular during ongoing bidding processes or the awarding of contracts in the KION GROUP AG or a KION company.

3.1.2 Hospitality in connection with a business purpose

Business-related hospitality, e.g. an invitation to a business dinner, may be accepted if it is appropriate in terms of

- the occasion;
- scope;
- frequency (up to three times per year);
- the employee's status.

To avoid even the appearance of conflicts of interest, the employee must ensure that the travel costs are borne not by the business partner but by KION GROUP AG or a KION company.

If an invitation for business-related hospitality includes the invitee's spouse or partner, it may not be accepted by the spouse or partner.

3.1.3 Hospitality in connection with events

To a certain extent, hospilities in connection with events (e.g. an invitation to a concert, play, sports match, or evening event) may be accepted if

- the host also attends the event;
- attendance is not frequent (up to three times per year).

The hospitality of the invitee's spouse or partner is only permitted if the type of hospitality provides for their participation (e.g. ball). The travel costs, particularly the travel costs of the invitee's spouse or partner, must not be borne by the business partner.

3.1.4 The approval limits and processes in chapter VIII apply to invitations pursuant to clauses 3.1.2 and 3.1.3.

3.2 Offered by employees of the KION Group to business partners (excluding public officials; see B.1.)

3.2.1 Hospitality that is not permitted

The following types of hospitality must not be offered:

- Invitations to events that could damage the reputation of the KION Group.
- Invitations that are aimed at influencing a business decision in the invitee's company
- Invitations during ongoing bidding processes or the awarding of contracts where the KION Group has a financial interest in the outcome of the decision.

3.2.2 Hospitalities in connection with a business purpose

Clause 3.1.2 similarly applies to business-related hospitality in this context. To avoid even the appearance of conflicts of interest, the employee must ensure that the travel costs are borne not by KION GROUP AG or a KION Group company but by the business partner itself.

3.2.3 Hospitalities in connection with events

To a certain extent, hospitalities in connection with events (e.g. an invitation to a concert, play, sports match, or evening event) may be offered if

- the host also attends the event;
- attendance is not frequent (up to three times per year).

The hospitality of the invitee's spouse or partner is only permitted if the type of hospitality provides for their participation (e.g. ball). The travel costs, particularly the travel costs of the invitee's spouse or partner, must not be borne by KION.

3.2.4 The approval limits and processes in chapter VIII apply to invitations pursuant to clauses 3.2.2 and 3.2.3.

Social appropriateness

Every culture has accepted ideas about how people show each other respect. And it is no different in business. If a gesture is generally regarded as polite and not as an attempt to improperly influence a business partner, we say it is **socially appropriate**. Different countries have different views as to what is socially appropriate.

It may be that you have to decide within the applicable value limits whether an offer of a gift or hospitality is socially appropriate or not. You should make your decision on the basis of the applicable local practices and apply the **public disclosure test**: Only accept if you would be comfortable for the gift or similar to become public knowledge, for example by being published in the local newspaper.

4. Invitations to business events organized by KION Group

Invitations to the Company's own business events – i.e. those officially organized or sponsored by KION Group Operating Units or their national companies – are a special case. These include, for example, sales events, product exhibitions, factory tours, site visits, and open days for customers, suppliers, or staff from the dealerships.

The approval limits and processes in chapter VIII apply. The organizer must consult KION Corporate Compliance beforehand to decide what costs the KION Group will cover for the visitors.

5. Invitations of media representatives

Events for the press include the usual marketing; it is acceptable to pay for any reasonable organization and travel costs in connection with press events provided that the events do not entail a significant proportion of leisure activities.

- Concerning travel costs the corresponding travel policy is to be applied.
- Concerning costs of hospitality, the limits and approval processes in chapter VIII of this policy are to be applied.
- In the case of press events that concern KION or an Operating Unit, and not just the individual entity, organizers must discuss the event's agenda with KION Corporate Compliance prior to the invitation.

Summary: Prohibited gifts and hospitality

- All **illegal, excessively high-value, business-influencing, reputation-damaging** gifts and hospitality.
- Gifts and hospitality for **public officials** (e.g. police, customs, tax investigation authorities, public order offices, judges and court employees)
- Gifts and hospitality for **partners, relatives, friends, or guests** of a business partner (exceptions must be agreed with KION Corporate Compliance)
- Gifts in the form of **cash** or vouchers
- **Private** gifts and hospitality for which there is no business context (e.g. gifts or hospitality without any link to KION products)
- **Hospitality not attended** by employees of the company issuing the invitation
- Gifts sent to **private addresses**
- **Gifts and hospitality provided at the express request** of the recipient
- **Lottery tickets** or similar gifts based on **games of chance**; the value in this case is based on the potential gain, not on the expected or actual gain

If you are unsure, contact your compliance representative!

C. Collaboration with external partners

1. Checking and auditing

Before KION enters a new business relationship external business partners must be checked and documentation must be retained. This involves examining the business partner's business background and ascertaining whether there are any other reasons why the business relationship should not be established, e.g. the business partner is included on a sanctions list or there are negative reports about it. The business partner tool provided by KION Corporate Compliance should be used for this integrity check. If there is any doubt, KION may refrain from doing business with that partner. We also aim to conduct audits at our external partners on the basis of a risk assessment.

Red Flags

There are signs in the relationship with business partners that could point to corruption. Such warning signs include the following:

- *The business partner asks for payment to be made to an account in a country other than that in which it is based.*
- *The business partner asks for payment to be made to a third party.*
- *The company belongs to a public official or his or her close relation.*
- *The payment demands are unusually high or unusually low.*
- *The business partner refuses to sign the Principles of Supplier Conduct or the compliance clauses in our contracts.*
- *The business partner has paid bribes in the past or has a reputation for granting such benefits.*

If you come across such signs, you must inform your line manager, your compliance representative, or the legal department!

2. Incentives

2.1 Incentives (e.g. in the form of sales competitions) for **employees of third-party companies (particularly dealers)** are permitted if

- the third-party company consents and
- does not offer any products that compete with the KION Group.

2.2 **Success bonuses for consultants are not permitted.**

Consultants may only carry out work on the basis of a written contract that sets out the scope of the work and how it is to be documented.

2.3 **Bonuses for leads**

Bonuses for successful leads that result in new business opportunities are permitted on a contractual basis and at standard market rates but may not, under any circumstances, exceed 5 percent of the order value. In such cases the local compliance representative should be contacted.

2.4 Concessions

If a business partner is granting personal, private concessions in the form of price discounts, more favorable terms, or similar, these might be accepted only if they are available to all KION employees. KION employees will be informed of these opportunities by the Company.

In cases of doubt, the compliance representative should be contacted.

Question & answer

Why should the KION Group be responsible for the actions of its independent sales partner companies with regard to anti-corruption?

Many locally applicable anti-corruption laws contain provisions to this effect, i.e. making a company responsible for the misconduct of any partners acting in its name or on its behalf or working for the company in any other way. Companies must ensure that such partners are covered by the company's anti-corruption regulations and provide anti-corruption training for them.

3. Compliance in respect of mergers & acquisitions – due diligence

When considering a merger, acquisition, or joint venture, KION must always undertake an adequate due diligence process in respect of the investee company and the risks that it might bring for KION's reputation or legal position. This process must include checking compliance with anti-corruption laws and regulations in other areas.

IV. Accounting and documentation

- (1) All gifts and hospitality must be submitted for reimbursement and documented in accordance with the applicable procedure for business expenses. Any gifts or hospitality received must be reported to your line manager. If you have given a gift, the internal record must contain information on the value of the gift and the date on which it was given, as well as the name of the recipient.
- (2) Gifts and hospitality may – depending on local laws – be considered a benefit in kind and be taxable. Any tax regulations must be complied with.

Question & answer

I have been invited to the 50th birthday party of the managing director of a customer. I want to give him a birthday present on behalf of KION. The value of the gift exceeds my decision-making authority, so I discussed it with my line manager on the telephone and she says it's ok.

Is this sufficient?

Not quite. The line manager's consent must be given in writing, e.g. in the form of an email. You must also always check in advance whether your line manager is in fact the right person to speak to about this. For gifts above a certain value, you need to obtain approval from KION Corporate Compliance.

V. Questions and reports

Employees can address questions or reports concerning alleged misconduct to the following persons or bodies. Employees should try to clarify the matter at the lowest possible compliance level in the first instance, unless these rules state that KION Corporate Compliance must be consulted.

- Immediate line manager
- Other line managers
- Local compliance representative
- KION Corporate Compliance
- Compliance hotline (see intranet or the KION Group Code of Compliance for the toll-free hotline number).

Be vigilant.

Do not look the other way if you see anyone else doing anything dubious in connection with the KION Group. For example, if you see a colleague engaging in behavior that breaks the rules on gifts and hospitality, do not hesitate to confront them about it. Make them aware of the problem and try to clarify the circumstances together. Often, simply pointing out a potential breach of the rules is sufficient.

VI. Consequences

Breaches of this policy may entail serious legal consequences for the KION Group and may give rise to substantial economic loss. Any employee who commits a breach of this policy risks serious consequences, including dismissal, criminal charges, and liability to pay damages.

VII. Auditing

The KION Group regularly conducts internal audits to check compliance with the anti-corruption rules. In some cases, we engage specialists from external audit firms.

VIII. Approval limits and process

A. Approval limits

Below the agreed approval limits (*gift approval limit* and *invitation approval limit*), employees have discretion to decide for themselves whether to grant or accept gifts and hospitality to/from private-sector companies, provided there are no other considerations or budget restrictions that would prevent this. In doing so, they must take account of the criteria specified in sections B1-B3. In general, gifts and hospitality to public officials are prohibited. Furthermore, gifts and hospitality are permitted only with the consent of the local management board and the compliance representative or KION Corporate Compliance. The following table provides more details.

Who decides?	Gifts	Hospitality and entertainment	Gifts and hospitality for public officials
The employee	€0 to gift approval limit (GAL)	€0 to invitation approval limit (IAL)	Prohibited
Local compliance representative and management board member	GAL to €200	IAL to €200	Prohibited
KION Corporate Compliance	More than €200 and / or more than three times per year	More than €200 and / or more than three times per year	Prohibited, exceptions are subject to prior written approval

B. Details

- (1) The local *gift approval limits* and *invitation approval limits* listed in chapter VIII.C. apply to the total amount per recipient/invitee per host/giver.
- (2) Gifts and invitations, even if no approval is needed, have to be reported to the line manager.
- (3) Cumulation of benefits to individual persons or customers must be avoided. If employees or compliance representatives are made aware of cumulated benefits to individual persons they must ensure that the cumulative benefits are still in line with local laws and regulations.
- (4) Gifts of cash or money equivalents (e.g. vouchers, gift cards etc.) are prohibited in any case.
- (5) The local approval limits are based on local purchasing power and practice, and will be adjusted if required.
- (6) Approval limits must not be treated as budget approvals. Management's expectations regarding the cost of hospitality for a customer may be significantly lower.
- (7) The approval limits do not apply to low-value promotional gifts, provided these are not given to public officials. The promotional gifts must come from the company's own product range and bear a company logo or promotional message. Typical low-value promotional gifts include key rings, mouse mats, baseball caps, coffee mugs, umbrellas, polo shirts, model forklift trucks to display on a desk, and similar items. Other promotional gifts that cost more than €100 should not be regarded as low-value promotional gifts.
- (8) In some cases, instead of the individual limit, a time-limited local approval rule can be set and then approved by KION Corporate Compliance. A reason must be given, and the approval must be documented.

C. Approval limits for regions and countries

Region	GAL / IAL (€)	Country	Local currency	GAL / IAL (local currency)
Western Europe	100	Austria	EUR	100.00
		Benelux	EUR	100.00
		Denmark	DKK	750.00
		France	EUR	100.00
		Germany	EUR	100.00
		Ireland	EUR	100.00
		Italy	EUR	100.00
		Spain	EUR	100.00
Northern Europe	120	Finland	EUR	120.00
		Norway	NOK	1,200.00
		Sweden	SEK	1,000.00
		Switzerland	CHF	150.00
		United Kingdom	GBP	100.00
Eastern Europe	70	Czech Republic	CZK	1,800.00
		Hungary	HUF	20,000.00
		Lithuania	EUR	70.00
		Poland	PLN	300.00
		Romania	RON	300.00
		Serbia	RSD	8,000.00
		Slovakia	EUR	70.00
		Slovenia	EUR	70.00
Eastern Europe + Middle East	40	Turkey	TRY	220.00
		Ukraine	UAH	1,200.00
North America	100	Canada	CAD	160.00
		USA	USD	150.00
Central + South America	60	Brazil	BRL	220.00
		Mexico	MXN	1,300.00
Africa	40	South Africa	ZAR	650.00
Arab Gulf States	100	Dubai	AED	400.00
Russia	50	Russia	RUB	3,000.00
Southern Asia	40	India	INR	3,000.00
		Malaysia	MYR	200.00
		Thailand	THB	1,600.00
China	60	China	CNY	500.00
	100	Hong Kong	HKD	900.00
		Beijing	CNY	800.00
		Shanghai	CNY	800.00
Asia-Pacific excl. China	100	Singapore	SGD	150.00
		Australia	AUD	190.00
		Japan	JPY	13,000.00