



ANTI-BRIBERY & CORRUPTION POLICY

A. INTRODUCTION

1. If you have any questions on this Policy or you are unclear on how you should act in a particular situation, you must before acting ask your supervisor, manager or the compliance manager.

B. WHAT IS BRIBERY?

2. Bribery is a form of corruption. Defined simply, corruption is the misuse of entrusted power for private benefit.

A bribe is any financial or other advantage which is offered, provided, authorised, requested or received as an inducement or reward for the improper performance of a person's relevant function or the receipt of which in itself would constitute improper conduct. In some jurisdictions it can include simply conferring any value or advantage on an employee or individual employed as an agent if there is a risk that its acceptance will be concealed from the employer.

A bribe can include money, or any offer, promise or gift of something of value or advantage. It need not necessarily be of large value at all. It might include entertainment, travel, incentive programs, signing bonuses, an offer of employment or internship, overpaying government suppliers, or rebates or "kickbacks" in relation to services provided to Allport. It might also include intangible benefits such as the provision of information or assistance in obtaining a benefit or advantage.

C. DEFINITIONS AND INTERPRETATION

3. The following terms shall be defined and/or interpreted as follows:
 - a. There is no globally accepted definition of Bribery and Corruption, however:
 - i. Bribery shall mean the direct or indirect giving, offering, promising or receiving of anything of value with the intention of improperly influencing the behaviour or decision-making of any person in order to obtain, or retain, an advantage, or the rewarding of any person for such behaviour;
 - ii. Corruption shall mean, the dishonest or fraudulent misuse of power or the improper performance of a function which is of a public nature, connected with a business, performed in the course of employment, and/or any function performed by or on behalf of a body of persons (incorporated or unincorporated).



- b. Employees shall mean, all individuals working at all levels and grades within ACS, whether full-time or part-time, regardless of location, including, directors, senior managers, officers, consultants, trainees, seconded staff, homeworkers, casual workers, agency staff, volunteers, interns, agents and sponsors;
- c. Public Officials shall include, but are not limited to:
- i. Public or government officials, agents, employees, or representatives;
 - ii. Any political party or political party officials, agents, employees or representatives;
 - iii. Candidates for public or political party office;
 - iv. Members of public assemblies;
 - v. Officials and employees of international organisations (e.g. the United Nations, the World Bank or the IMF);
 - vi. Judges or officials of international courts; and
 - vii. Government controlled administrations' and state owned companies' employees.
- d. Third Parties shall mean, any individual or organisation you come into contact with during the course of your work for ACS, and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisors, representatives and officials, politicians and political parties;
- e. A Gift shall mean any payment, gratuity, gratification, present or advantage (pecuniary or otherwise), offered or received, and include:
- i. Presents, goods, equipment;
 - ii. Personal discounts, commissions or other forms of remuneration;
 - iii. Cash, gratuity, payments, loans or advances or cash equivalents like gifts certificates, gift vouchers, shopping cards; and
 - v. Free services, for instance insurance, tuition fees, repair or improvement works or any preferential treatment.



f. Hospitality shall mean, any form of social amenity, entertainment, travelling and accommodation or any invitation offered or received and includes:

- i. Meals: breakfast, lunch, dinner, cocktails, receptions;
- ii. Hotel accommodation;
- iii. Travel and trips by car, air, train or boat;
- iv. Seminars, conventions; and
- v. Invitations to sporting, cultural or social events.

D. BACKGROUND

4. At ACS, we are committed to carrying out our business activities in an ethical and lawful way.

5. We take a zero-tolerance approach to bribery and corruption and we are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate.

6. Any local laws, customs or practices which condone, permit or overlook bribery or corruption below a threshold are to be disregarded for the purpose of compliance with this policy.

7. The purpose of this policy is to:

- a. Set out our responsibilities and minimum standards;
- b. Set out the responsibilities of those working for us; and
- c. Provide information and guidance to ensure compliance with all relevant laws and regulations including the US Foreign Corrupt Practices Act 1977 ("FCPA") and the UK Bribery Act 2010 ("UKBA").

8. We expect our business partners and suppliers to adopt standards which match our own when engaged in business with ACS or when acting on our behalf.

9. This policy outlines what the company deems to be acceptable and unacceptable behaviour in order to protect our reputation and ensure compliance with anti-corruption legislation. It does not substitute the need for you to apply your own good judgment and common sense because it cannot cover every scenario that may arise.



10. For the avoidance of doubt, ACS will not impose any penalty on an employee who complies with ACS' rules by refusing to engage in any form of bribery and corruption, even if such a decision results in losing business or any other adverse commercial consequences.

11. All employees, business partners and suppliers are strongly encouraged to raise any questions, doubts or concerns relating to any aspect of this policy in accordance with paragraphs 69 – 72, below.

E. APPLICATION

12. This policy applies to ACS; its subsidiaries, associates, and minority companies; employees of these entities (see definition above); and any other person associated with these entities, wherever located.

F. FACILITATION PAYMENTS

13. Facilitation Payments are usually unofficial payments to public officials made for the purpose of securing, facilitating or expediting the administrative performance of routine governmental actions (for example, issuing permits or licenses, immigration controls or releasing goods held in customs) and are sometimes referred to as 'speed' or 'grease' payments.

14. Whilst some local written anti-bribery laws permit such payments, as indicated above such laws are to be ignored for the purposes of this policy - ACS' policy is to prohibit such practices.

15. Sometimes these payments are demanded in a threatening way. If you believe that you (or anybody else) would be in danger if you don't make a payment, we would not expect you to refuse to make it. If you do make a payment in these circumstances, you must inform the ACS Compliance Officer as soon as possible (contact details can be found at the bottom of this policy).

16. Assuming the payment was made in response to a threat to life, safety, or health, the circumstances likely would not result in disciplinary action.

G. GIFTS AND HOSPITALITY

17. Offering or accepting reasonable, and proportionate, gifts and hospitality constitutes accepted practice and is part of establishing, and maintaining, good business relationships. Nevertheless, it is important to recognise that certain gifts and instances of hospitality may be perceived as excessive, or otherwise improper. As a result, all employees must give prior careful consideration to the nature of, and intention behind, each proposed gift and instance of hospitality (whether to be offered or received).



18. According to their position, some employees will face this situation more often than others. In particular, it is critical that employees having direct relationships with customers or suppliers, including public officials, sub-contractors, business partners, agents, consultants, representatives, regulating bodies or authorities, media or any other third party, are fully informed and comply with this instruction. This applies regardless of whether the gifts and hospitality are offered or given directly or through an intermediary.

19. We are a people-based business and therefore reasonable hospitality and the giving of modest gifts in a normal business setting is acceptable. However, we want to be successful in business for the right reasons. A payment or provision of a gift intended to improperly influence a decision maker is not how we win business and is not permitted in law (see the definition of Bribery and Corruption, above). Considerations

20. We recognise that, in some cultures, good business relations may sometimes involve the exchange of symbolic gifts and hospitality.

21. The basic question to ask when considering whether a proposed gift and instance of hospitality (whether to be offered or received) could be viewed as improper is:

“Is the gift or hospitality:

- (i) proportionate, reasonable and not unduly extravagant given the circumstances; and
- (ii) offered without any illegal and/or otherwise unethical intention?”

22. If the answer is “Yes” to both parts of the basic question, such gift or hospitality is unlikely to breach anti-bribery and anti-corruption laws.

23. If the answer to either question is “No”, the employee should not offer or accept the gift or hospitality, even if it falls within the authorised limits described below.

24. To ensure that a proposed gift or instance of hospitality is not viewed as improper, all employees must abide by the principles and prior approval requirements set forth below.

Guiding Principles

25. The following guiding principles should be kept in mind:



- a. **No Advantage:** Any gift or the granting of any form of hospitality must not be made with the purpose of obtaining, in breach of the recipient's duties, an advantage of any kind or to influence the outcome of a business decision. The same applies when receiving a gift or benefiting from a hospitality;
- b. **Reasonable Value:** Gifts and hospitality are intended to be mere expressions of courtesy. They should be limited to a reasonable value. Determining what is reasonable can vary from a country to another according to standards of living and local customs. The hierarchical level of the giver and of the receiver is also a criterion to be taken into consideration;
- c. **On Behalf of ACS :** Gifts and hospitality are provided on behalf of ACS and paid for by ACS. When the purpose is a professional relationship, no employee can pay for the gift or hospitality personally;
- d. **Frequency:** Expensive gifts and hospitality offered, or given, to a third party must remain exceptional;
- e. **Occurrence:** Offering or receiving a gift or hospitality is prohibited at critical periods when important business decisions are made. For example, during a bidding/tender process, before a contract is signed, when a contract is renegotiated, and when a claim occurs;
- f. **Reciprocity:** Given that gifts and hospitality do not have the purpose of influencing a business decision and as they must be of a reasonable, modest or symbolic value, reciprocity is a key element to evaluating whether the gifts and hospitality offered, or received, are appropriate;
- g. **Transparency:** Gifts and hospitality should not be given, or received, covertly and all expenses and receipts related to gifts and hospitality must be properly recorded.

Prior Approval Requirements Regarding Gifts and Hospitality

26. In respect of the following categories of individual, an employee must obtain prior written approval from the CEO before giving or receiving a gift or hospitality:

- a. **Public Officials**

- i. Any gift or hospitality of any value offered to or by a Public Official of any kind must be approved in writing in advance, with the exception of:



- Modest refreshments (e.g., soft drinks, coffee, tea, sandwiches, etc.) offered in connection with a business meeting;
- Items of nominal value (e.g., logo cups, hats, shirts, USB drives, calendars and notebooks which bear a company or other official logo) that are generally distributed by the company to its clients, vendors and others as a token of goodwill or for promotional purposes.

b. Private Individuals

- i. Any gift or hospitality offered to, or by, an individual who is not a Public Official in circumstances in which that individual is a representative of a potential client, a competitor, or any other interested party involved in an ongoing procurement process, or in which ACS is otherwise in the process of actively seeking to secure a contract;
- ii. Any gift or hospitality offered to, or by, an individual who is not a Public Official of a value exceeding £50 in respect of gifts and £100 in respect of hospitality, or the foreign currency equivalent (referred to herein as the "Threshold Amount"), must be approved, in writing, in advance.
- iii. Charitable donations, including sponsorship. Further information is contained in Section E.
- iv. Corporate hospitality where the collective amount exceeds £2000.

27. If you are unsure about a particular situation involving the receipt of provision of gifts and hospitality, you should not hesitate to seek advice from the ACS Compliance Officer, and you are encouraged to do so by ACS.

Examples of Permissible Instances of Offering Gifts and Hospitality

28. The giving or receiving of gifts and hospitality is a customary way to strengthen business relationships and, with some restrictions, is a lawful business practice.

29. The following categories of gifts and hospitality are permitted, as long as they are compliant with the rules and principles above:

- a. Symbolic gifts with, for instance, the ACS logo;
- b. Usual and reasonable business meals e.g. modest breakfasts or lunches;
- c. Meals attended by ACS employees and someone with whom ACS regularly does business or someone who is a prospective client;



- d. Occasional attendance at ordinary sporting or other entertainment events by ACS employees and someone with whom ACS regularly does business or someone who is a prospective client; and
 - e. Modest gifts or tokens of goodwill (such as a bottle of wine or bouquet of flowers) following completion of a transaction/matter or during festivals, holidays or other special occasions, provided that: (i) the total value of such gift or hospitality falls below the Threshold Amount; and (ii) the gift or hospitality is offered without illegal intention;
30. All items and activities must be compliant with all ACS policies and procedures, and alcohol abuse in the course of providing business hospitality is to be avoided.
31. Hospitality must have a clear business reason, and not just be for the receiver's, or their relatives', personal enjoyment.
32. It is important to monitor and record frequent low value gifts and hospitality so as to ensure that, when all such instances of gifts and hospitality (for the same client or other individual or body), are taken together, the hospitality does not become disproportionate, unreasonable or unduly extravagant.

What is not Acceptable?

33. ACS forbids receiving or offering the following categories of gifts and hospitality:
- a. Personal discounts, commissions or other forms of remuneration;
 - b. Cash, payments, loans or advances, or cash equivalents like gifts certificates, gift vouchers, shopping cards, or even equities and shares;
 - c. Free services like insurance, tuition fees, repair or improvement works or preferential treatment;
 - d. Holiday or leisure packages;
 - e. Sex-related activities or any activities violating fair treatment principles for human beings;
 - f. Gambling activities; and
 - g. All export prohibited goods or illegal items.



34. For the avoidance of doubt, this is in no way intended to prohibit the giving by ACS, or the receiving by ACS employees, of gifts in order to reward loyalty and/or performance (for example, for long service to ACS).

35. Employees are prohibited from requesting benefits of any kind from existing, or prospective, business partners; this is not ethical and may be unlawful. We do not encourage or permit such behaviour.

Recordkeeping Concerning Gifts or Hospitality

36. In order to promote and ensure transparency with regard to ACS' policy regarding gifts and hospitality, it is critical that ACS maintains a complete, accurate and timely record of all gifts and instances of hospitality that employees have offered and received which fall within the requirements for pre-approval set out above (see para. 24).

37. To achieve such transparency, all employees of ACS must comply with the following policy with regard to record-keeping.

38. Details (including estimated/actual value) of all gifts and hospitality offered or received by an employee that have required and received written approval in accordance with this provision must be recorded in the following way. The employee concerned must complete an ACS Gifts and Hospitality Approval Form and submit it to the CEO for approval. Approval should be sought, and received, before the gift and/or hospitality is given or received unless it is not reasonably practicable to do so, in which case it should be sought as soon as reasonably practicable thereafter.

H. CHARITABLE DONATIONS

39. Employees of ACS are free to make any charitable donation in a private capacity and not in the course of their role as an employee or linked to ACS in any other manner. However, each employee of ACS should be cautious before agreeing to make any charitable donation (out of their own personal income and not funded by ACS) if such donation has been suggested or initiated by a client or agent of ACS in return or consideration for some benefit to ACS.

40. An example of this would be where a client of ACS suggests, to an employee of ACS, that making a personal (i.e. not funded by ACS) charitable donation to that client's preferred charity would be viewed favourably.



41. ACS makes charitable donations from time to time, normally in the form of sponsorship to support an employee's endeavours or a recognised national charitable event e.g. Comic Relief.

I. POLITICAL CONTRIBUTIONS

42. ACS does not make contributions to political parties. We only make charitable donations that are legal and ethical under local laws and practices.

43. No ACS employee shall make any form of political contribution in the name of the company. A political contribution for these purposes will include any payment or donation to, or for, the benefit of any politician, candidate for election to a public office, political party, organization (including a trade union in the UK), political action committee or similar organization (including the state and municipal levels in the US), lobbyist or lobbying group.

44. Employees of ACS are free to make any political contribution in a private capacity, consistent with local law and not in the course of their role as an ACS employee or linked to ACS in any other manner. However, each employee of ACS should be cautious before agreeing to make any charitable donation (out of their own personal income and not funded by ACS) if such donation has been suggested or initiated by a client or agent of ACS in return or consideration for some benefit to ACS.

45. An example of this would be where an agent of ACS (i.e. a recruitment consultant) suggests to an employee of ACS that they make a personal (i.e. not funded by ACS) political contribution (as identified by such agent) would be viewed favourably when such agent determines the billing arrangements for work undertaken on behalf of ACS.

J. THIRD PARTIES AND ASSOCIATED PERSONS

46. In the course of ACS' operations, a variety of Third Parties provide services for, or on behalf of, ACS. Individuals in this category are referred to as an Associated Person below. Examples of Associated Persons are ACS employees, agents, or subsidiaries.

47. It is important that employees of ACS are vigilant about any Associated Person with whom we do business, and follow the procedures set forth below, in order to ensure that we are not held responsible for the unauthorised acts of another individual or entity.



48. To prevent public and private corruption, the use of Third Parties is subject to, and governed by, internal compliance and procurement procedures.

49. Particular attention will be paid to business partners or agents acting in high-risk countries before entering into contracts.

50. Payments made to business partners, agents and representatives should be justifiable and properly recorded.

51. Fees and commissions to be paid to these persons must represent adequate and justifiable remuneration for legitimate services rendered.

Due Diligence

52. Except as provided below, a risk based approach due diligence for new Associated Persons engaged by ACS must be conducted by the ACS Compliance Officer or an appropriate designated senior person instructed by the ACS Compliance Officer prior to such Associated Person being engaged, and instructed, by ACS. The risk level and significance with the Associated Person should be assessed based on factors such as, the background, experience and reputation of the Associated Person, the nature of the relationship, the size of the contract, the location and type of services being performed, and whether the services will involve interaction with government officials.

53. A copy of any such Associated Person's own anti-corruption and anti-bribery policy should be requested and reviewed. If the Associated Person does not have an anti-corruption and anti-bribery policy or the ACS Compliance Officer (or their designee) who is over-seeing the due diligence does not consider that the Associated Party anti-corruption and anti-bribery policy is sufficient, a copy of this ACS policy should be provided to the Associated Person and the Associated Person should be asked to confirm, in writing, that it understands the policy and will comply in full with its terms.⁵⁴ With respect to any existing Associated Person, who is reputable, and who demonstrate a similar stance to ACS in relation to bribery and corruption, subject to approval from the ACS Compliance Officer, no further enquiries may be necessary for the purposes of the due diligence. However, it is important that the business activities and operations of each Associated Person of ACS are regularly monitored so that a full bribery and corruption risk assessment can be carried out if circumstances change and, in particular, if a suspicion of bribery or corruption on the part of the Associated Person arises (for example, if they are subject to negative press or they begin operations in high-risk jurisdictions).



Agreements with Associated Persons

55. Every agreement with the Associated Person must be in writing and describe:
 - a. The services to be performed;
 - b. The fee basis, the amounts to be paid; and
 - c. The other material terms and conditions.
 56. The agreement also should contain written provisions:
 - a. Requiring that the Associated Person comply fully with applicable laws, rules and regulations, including anti-corruption laws;
 - b. Affording ACS appropriate monitoring and audit rights; and
 - c. Allowing ACS to terminate the relationship in the event of non-compliance with any anti-corruption-related undertaking.
- Concerns Regarding an Associated Party⁵⁷. Each employee of ACS is responsible for raising any suspicions of bribery and corruption during the course of their dealings with any Associated Person in accordance with the procedure set out in the ACS Whistleblowing Policy.

K. PROCUREMENT

Contractors, suppliers and other business partners must be engaged through a fair, formal process that includes, where appropriate, written anti-corruption requirements.

You must ensure that all activities and transactions are properly authorised, accurately recorded and undertaken in a manner consistent with Allport policies and applicable anti-corruption laws.

You should base any procurement and contracting decisions on the best value expected to be received, taking into account the merits of price, quality, performance, competency, compliance and suitability. No officers or employees may solicit or accept any financial or other advantage which is offered, provided, authorised, requested or received as an inducement or reward for the improper performance of their duties related to procurement or contracting decisions.



Officers and employees must be vigilant in considering the risks presented by any potential procurement or contracting partners. If you have any concerns as to whether engaging any third party may violate the principles set out in this policy, you must refer those concerns to your supervisor, manager or the Ethical Trading Manager.

L. RECORD-KEEPING

58. ACS will maintain books and records that accurately, and fairly, reflect all transactions.

59. No person working for, or on behalf of, ACS may make any false entry in any of ACS' books and records, nor may any such person be a party to the creation of any false or misleading document that supports the disbursement of ACS funds.

60. ACS shall require accounting for transactions in sufficient detail to ensure that improper payments cannot be hidden from review.

61. In particular you must:

a. Declare and comply with the requirement to record and, where necessary, seek prior approval for all gifts and hospitality accepted or offered, in accordance with the provisions above; and

b. Prepare and maintain, with strict accuracy and completeness, accounts, invoices, memoranda (recording details of all material meetings) and other documents and records relating to dealings with third parties, such as clients, suppliers and business contacts.

M. TRAINING AND COMMUNICATION

62. Training on this policy forms part of the induction process for new requisite workers. Existing employees will receive regular, relevant training which is mandatory for all requisite ACS employees, from top to bottom.

63. Our zero-tolerance approach of bribery and corruption must be communicated to all suppliers, contractors and business partners at the outset of our business relationship with them and, as necessary and appropriate, thereafter.

N. DISCIPLINARY ACTION



64. Any employee who fails to comply with the provisions of this policy or any applicable anti-corruption laws, including the FCPA, or the UKBA, will be subject to disciplinary action.
65. Examples of actions or omissions that could result in disciplinary action include, but are not limited to, the following:
- a. A breach of the requirements of this policy;
 - b. A breach of the requirements of any applicable anti-corruption laws;
 - c. Failure to report a suspected or actual violation of this policy or any applicable anti-corruption laws; and
 - d. Lack of attention or diligence concerning any employees or Associated Persons that directly or indirectly leads to a violation of the requirements of this policy or any applicable anti-corruption laws.

O. RESPONSIBILITY FOR POLICY

66. The Ethics & Compliance Committee (an ACS Board Sub-Committee) has overall responsibility for ensuring that this policy is effectively implemented throughout ACS. The Ethics & Compliance Committee will report to the Board of Directors promptly on any matter involving criminal conduct, potential criminal conduct or a violation of this policy.
67. The Ethics & Compliance Committee will oversee the work of the ACS Compliance Officer and any individuals to whom particular compliance roles and/or responsibilities have been designated.
68. The policy will be formally reviewed by the Ethics & Compliance Committee on an annual basis, and monitored regularly by the ACS Compliance Officer (in particular, in response to any material changes to relevant law and procedural guidance), in order to ensure that it is appropriate, adequate and effective. Any necessary improvements identified will be implemented expeditiously. Employees and any Associated Persons of ACS who are required to comply with the terms of the policy will be advised of any key changes which are made.
69. Additionally, a bribery risk assessment will be carried out as part of the annual review of this policy and the policy will be revised as necessary. If any new areas of possible bribery and corruption are identified outside of the annual review process, this policy will be amended accordingly.



70. Internal audit systems and procedures will be subject to regular review to provide assurance that they are effective in combating bribery and corruption.

P. QUESTIONS AND CONCERNS

71. Employees of ACS are strongly encouraged to raise questions or concerns at the earliest possible opportunity about:

- a. The scope and application of this policy;
- b. Whether any particular act constitutes bribery, corruption or a violation of this policy; or
- c. Any instance or suspicion of malpractice, or any action which could otherwise be viewed as a breach of this policy.

72. Any such questions or concerns will be treated in the strictest confidence and should be referred to the ACS Compliance Officer.

73. ACS actively encourages its employees to raise concerns without fear of reprisal or detrimental treatment and undertakes to offer its support to any such persons. Under no circumstances should any employee ignore or "turn a blind eye" when circumstances indicate a possible breach of this policy.

Q. WHISTLEBLOWING

74. In order to provide an effective channel for reports of misconduct ACS has a dedicated confidential Whistleblowing Hotline (Tel: 0800 374199 or [here](#) if you are outside the U.K.), which is operated 24/7 by Expolink.

Useful contact information:

Ethical Trading Manager

Email: corporatecompliance@uk.allportcargoservices.com

Tel: +44 1895 206060