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Anti-Bribery and Anti-Corruption Policy

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1. Introduction

ALS Limited (the Company) and its related entities (the ALS Group) are committed to complying with all applicable laws and regulations and conducting business with the highest standards of ethics and integrity. Compliance with this Policy and anti-bribery and anti-corruption laws is mandatory, and no exceptions are allowed.

The intention of this Policy is simple: **ALS Personnel must always act with honesty and integrity and in compliance with the law, and not engage in bribery or corruption with anyone in any way, anywhere in the world.**

2. Application of this policy

This Policy applies to all directors, officers, executives, managers, employees and other staff (whether permanent, fixed-term, or casual), contractors, sub-contractors, consultants, agents, or other business partners of the ALS Group who are employed by, act for, or represent the ALS Group (referred to in this Policy as "ALS Personnel").

3. What is bribery?

Bribery means directly or indirectly giving or receiving a corrupt or improper payment. This includes giving, offering, or promising to give money or anything else of value to any person in order to improperly influence any act or decision of a person, or to otherwise gain an improper benefit or business advantage.

4. Prohibition on bribery

The Company has zero tolerance for bribery and corruption committed by ALS Personnel. Giving or receiving a corrupt or improper payment in all circumstances is strictly prohibited, whether in dealings with government officials or individuals in the private sector.

5. Gifts and entertainment

The giving and receiving of gifts or entertainment is common in business and generally not unlawful. However, it is never permissible to provide gifts or entertainment (including meals or travel expenses) to a third party (government official or individuals in the private sector) in exchange for any improper favour or benefit. In addition, gifts of cash or cash equivalents such as gift cards or vouchers, are never permissible.

All gifts or entertainment given or received of US\$200 or greater are to be recorded in the [ALS Gift Register](#) located on the Compliance Portal within seven (7) days of being given or received.

6. Facilitation payments

The prohibition on bribery applies to all improper payments regardless of amount or purpose, including facilitation (or expediting) payments. Facilitation payments refer to small payments to government officials to expedite non-discretionary actions or services, such as obtaining a business license or permit, processing government documentation such as visas, customs clearance, or providing power, water or a telephone service.



7. Donations and sponsorships

It is never permissible to provide a donation or sponsorship to improperly influence a government official or individual in the private sector, or in exchange for any improper favour or benefit with any third party.

Political donations to any political party, politician or candidate for public office in any country are prohibited and must not be made.

8. Third parties

ALS personnel are prohibited from forming, or continuing, a business relationship with a third party on behalf of the Company or an ALS Group entity where ALS Personnel do not have the confidence that the third party will comply with this Policy,

If a third party is to be used to interact with a public official or department or other third party on behalf of the Company or an ALS Group entity:

- proportionate and risk-based due diligence must be conducted on the third party;
- the third party must agree that corrupt or improper payments and facilitation payments are prohibited, and this must be reflected in the contractual arrangements with the third party; and
- controls, including sufficient oversight of the third party, required to mitigate or manage any bribery and corruption risk identified arising from the relationship must be implemented.

9. Record keeping

All transactions must be documented. Books, records and accounts must be complete and accurate. The following are prohibited:

- Secret accounts or undisclosed or unrecorded funds or assets.
- False or artificial entries in books or records.
- Transactions or payments with the intention or understanding that any part of the payment is to be used for an improper purpose or purpose other than described by the documents supporting the payment.

10. Breaches of this policy

A breach of anti-bribery and anti-corruption laws is a serious offence. Breaches can result in substantial fines for both the Company and anyone found to be involved, and can also lead to imprisonment. Even the appearance of a breach could have a serious impact on the Company's or the Group's reputation.

Non-compliance with this Policy and any related procedures by ALS Personnel is serious, and will result in disciplinary action, including termination of employment, and in some instances reporting to the police or relevant authorities.

11. Speaking up

Complying with anti-bribery and anti-corruption laws and this Policy is not negotiable. If you know of or suspect any breach of these laws or this Policy, you are encouraged to speak up and report it. The [ALS Whistleblower Policy](#) provides detailed information in relation to speaking up.

Retaliation, in any form, against anyone who speaks up is not tolerated. Retaliation is prohibited by a number of laws, the [ALS Code of Conduct](#), the [ALS Whistleblower Policy](#) and this Policy.



12. Training and further guidance

Mandatory training for ALS Personnel on bribery and corruption is through the ALS Code of Conduct training. In addition, the Bribery and Corruption Awareness course provides further training for ALS Personnel who are involved in, or have the ability to influence, the obtaining or retaining of business. The Bribery and Corruption Awareness training is mandatory and must be completed by those nominated by Compliance & Risk to undertake this course.

The ALS Guidelines for the Prevention of Bribery and Corruption provide detailed guidance on the implementation of this Policy. In any situation where there is a question, ambiguity or uncertainty, consult the Chief Risk Officer or General Counsel and Company Secretary before taking any action.