Anti-Bribery and Corruption Rules

Revision History

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1 Introduction

The Trans Global Projects group of companies (collectively "TGP") is strongly committed to work in a legal, ethical, and socially responsible manner. As a point of principle, TGP never offers, accepts, nor gives in to, any form of bribery or inducement payment. Procedures and financial record keeping have been implemented to ensure that deviations from this policy will be detected easily. Any deviation is subject to investigation, disciplinary action and / or reporting to the relevant authorities.

1.1 Definitions used in this Document

Public Official: means any person employed by any government or local authority, state agency or state-owned or state-controlled entities.

Entity: means any person, individual, firm, corporation, limited liability company, partnership, consortium, joint venture association, joint stock company, trust, non-governmental organization, charity, political organization, university, other educational establishment, hospital, clinic, fund or sole entrepreneur non-incorporated organisation or government entity or any agency or political subdivision thereof.

Company or TGP: means (a) Trans Global Projects Group Ltd., its affiliates, and their respective corporate or joint venture partners, subsidiaries; and (b) the respective officers, directors, employees, and representatives of each entity specified in (a) above.

Supplier: means: all agents, suppliers, subcontractors, vendors, and service providers working for or on behalf of TGP.

If there is any doubt about whether a definition applies, please consult TGP"s Compliance Team: Compliance@tglobal.com. To ensure the best ethical outcome, each definition should be applied in a wider rather than narrower sense - if there is doubt, assume the definition applies.

1.2 Application

This Code applies to all agents, suppliers, subcontractors, vendors, and other service providers working for or on behalf of TGP. All are expected to read, understand, and follow this Code. If you have any questions, or do not understand some aspect of the Code, please contact TGP"s Compliance Team: Compliance@tglobal.com.

This Code applies to all activities performed by Suppliers for or with TGP.

These Standards form part of the contractual conditions applicable to all TGP Suppliers. TGP expects Suppliers to apply these Standards to their own subcontractors and partners, maintain policies and management systems to ensure compliance, and support the achievement of responsible business practices across the wider supply chain.

2 Bribery

Bribery can be defined as "the offering, promising, giving, accepting or soliciting of an advantage as an inducement for an act which may be illegal or a breach of trust". This includes the giving (accepting or soliciting) of money, gifts, gratuity, kickback, commission, favour, entertainment, or service as an inducement to act improperly in some way.

Entertainment of public officials (I.e. any person employed by any government or local authority, state agency, state-owned or state-controlled entity) or decisionmakers among customers of TGP should be avoided.

TGP's Employees and Suppliers are under a continuing obligation to disclose promptly:

- any situation where a bribe (including a facilitating or "grease" payment) is requested or implied.
- any relationship (family, business or social) with any person who is, or may be, in a position to influence the awarding of a contract to or by TGP or Supplier.
- any suspicion that an unusual payment or unusual or lavish entertainment or expenses are received, incurred, or demanded.

Transparency and early disclosure are critical in these matters. Disclosure should be made in writing in the first instance to Supplier's point of contact in TGP. The incident must be entered in the Register of Gifts/Gratuities, Hospitality and Unusual Demands.

2.1 Liaison with Governmental Agencies

Standards of official conduct and robustness of control on the behaviour of officials may vary globally. TGP's approach will not. Payments may only be made to those discharging a government function where they are required by law.

TGP is aware of the risks around customs and permitting arrangements, hence the application of specific additional Due Diligence checks where it entrusts a third party to discharge these functions on its behalf.

At a lower level these may apply through hauliers encountering police corruption at the roadside or routine inspection points.

2.2 Beneficial Interests

An extension of the risk of direct payment to Governmental Officials is the practice of securing advantage through a beneficial interest which secures unethical access or influence. For this reason, suppliers shall ensure that they know who they are dealing with through Due Diligence controls.

2.3 Registers of Gifts, Entertainment, Hospitality, Sponsorship and Unusual Demands

Every disclosure made with respect to gifts, entertainment, hospitality and sponsorship or unusual demands shall be registered in the Register of Gifts/Gratuities, Hospitality and Unusual Demands (the "Register").

The supervisor must consider specifically any potential or actual gift, gratuity, favour, service, or hospitality where the total cost exceeds the reasonable value of a modest business dinner. The deliberations of the supervisor and their decision in this matter shall be recorded in the minutes of the relevant meeting.

2.4 Bribery: Basic Rules

TGP has zero tolerance of bribery and corruption. This extends to all Supplier's business dealings and transactions for or with TGP, in all countries in which it or its subsidiaries and associates work.

Here are a few simple rules to follow:

- Do not offer any money, gift, gratuity, favour, service, or other benefit to any non-public official (e.g. company representative) to induce that official to act beyond the scope of that official's duties; or to induce the official to act in a way they would not have done so without the inducement. The fact that an official's decision is not influenced by the benefit given is irrelevant.
- Do not give or offer any gifts, gratuities or hospitality of whatever kind or amount to any family member of a non-public official (e.g. wife of a company representative) where there is any (even remote) possibility that such gift, gratuity or hospitality could be considered an improper inducement.
- Do not cross the line into bribery by way of frequency or extravagance of gift-giving or entertainment. If there is any doubt, assume that it is unacceptable.
- Do not give gifts, gratuities, favours, or services of any kind to a public official (or a public official's family member) even if there is no intention or expectation of influencing the public official in the performance of their duties. The fact that an official's decision is not influenced by the benefit given is irrelevant.
- The payment of an official fee against a receipt is acceptable. The payment of an unofficial fee is not. "Facilitating" or "grease" payments are illegal. Where such a payment is demanded or hinted at, report it immediately in writing to your supervisor or contact person in TGP.
- Do not offer or give anything of value under circumstances that are unlawful or could look like an attempt to improperly influence the receiver's decisions affecting your company. If there is any doubt, assume that it is unacceptable.
- Do not receive anything of value under circumstances that could look like an attempt to improperly influence your decisions affecting the Company. If there is any doubt, assume that it is unacceptable or obtain written authorization from your supervisor.
- Do not make political contributions of any kind.
- Carefully consider charitable contributions to ensure they cannot influence, or be thought to influence, any decision in favour of your company.
- Always exercise caution and good judgment in giving and receiving gifts and entertainment to/from any person (individual or an entity).
- Take particular care when socialising with people beyond your company who are (or may be) in a position to take or influence decisions involving your company.

- An offer of a gift, service or entertainment made to/from a family member of an employee must be treated as if it were made to/from the employee.

3 Donations, Sponsorships, Political Contributions, Gifts and Hospitality

When considering whether a charitable or community donation, sponsorship or political contribution is appropriate, the following criteria should be considered:

- It is permitted by law.
- It is allowed by TGP's policies.
- It is allowed by the recipient's policies.
- It is for a "proper purpose" and not intended to secure an improper advantage or otherwise inappropriately influence the counterparty.
- It is reasonable in value and appropriate under the circumstances.

The counterparty to a charitable or community donation, sponsorship or political contribution is any third party to whom supplier may offer such contributions.

A donation is something of value given by TGP to the counterparty for the counterparty's general benefit. It can include:

- Direct payments of money for a general purpose (e.g. a lumpsum given directly to the counterparty).
- Provision of materials or services in kind for the general operations of the counterparty (e.g., donations of old computers, performance of labour-related services without payment).

A sponsorship is something of value given by TGP to the counterparty for a specific purpose of the counterparty. It can include:

- Direct payments of money for a specific purpose (e.g., a lump sum given directly to the counterparty).
- Indirect payments of money in support of a specific purpose (e.g., payment to a catering supplier at a charity event).
- Provision of materials or services in kind for a specific purpose or event (e.g. performance of labour-related services without payment).

Often sponsorships benefit TGP by having the rights to be associated with the counterparty or activity (e.g. including TGP name and logo in the event name and/or promotional materials).

A charitable donation or sponsorship is a donation or sponsorship given to a charity or not-for-profit organisation registered in the country where the donation or sponsorship is to be enjoyed (e.g. support for benefit dinner in aid of United Aid for Azerbaijan, a UK registered charity).

A community donation or sponsorship is a donation or sponsorship given to an organisation that may not be a registered charity but where the donation or sponsorship is typically enjoyed by a significant number of people generally considered to represent or be typical of those living in a limited geographical area (e.g. provision of rugby shirts to a school rugby team and supporters).

A political contribution is a donation or sponsorship given to a politician (actual or prospective), a political party (or affiliated organisation), or a political campaign.

A gift is something of value given by one person to another, without sufficient payment, for the recipient to enjoy in private.

Hospitality is the provision of entertainment given by one person to another without payment, in which the giver is present when the entertainment is enjoyed. So, typically, hospitality is given, and entertainment is received. Hospitality typically includes the provision of food and drink, accommodation (such as hotels), tickets to theatre, concerts, clubs and sporting events, free usage of an asset such as a plane or yacht. NOTE: Provision of any of the above items where the giver is not present is a gift because it is left to the recipient to enjoy in private.

3.1 Appropriate under the circumstances

Donations, sponsorships, political contributions, gifts, and hospitality may be given and received openly, if they meet the "appropriateness test". In simple terms, anything which is likely to make the headline of a newspaper for the wrong reasons thus putting the company in disrepute, does not meet the "appropriateness test".

The frequency with which donations, sponsorships, political contributions, gifts, and hospitality are offered to the same counterparty can make the donations, sponsorships, and contributions inappropriate. Added up, they can be a high value and look improper due to sustained attention to the counterparty.

The timing alone of a gift, entertainment or hospitality may make it inappropriate, for example if supplier is in the process of, or anticipating a forthcoming sales pitch, vendor/customer approval, tender or bid process and the counterparty is perceived to be a decision-maker at his or her organisation.

Business Travel expenses must be justified to avoid them being classed as hospitality. Cost for transportation, accommodation, or subsistence for the purpose of Business Travel shall only be reimbursed if reasonable/authorised. Routings, venues, and classes shall be logical and necessary for the purpose of the trip. There should not be an actual or perceived individual benefit from the trip.

Travel expenses or travel allowances for Government Officials shall only be authorised by Senior Management. Expenses provided to engaged contractors normally are specified in the contracting agreement or purchase order.

3.2 Inappropriate gifts

Gifts of cash or cash equivalents (gift vouchers) are never appropriate, regardless of value.

Gifts offered to a person in connection with a potential offer of employment by that person"s company are never appropriate, regardless of value.

3.3 Inappropriate recipients

Gifts, hospitality or entertainment to a government or public official, or a party believed to be connected to a government or public official, is never appropriate and usually not "permitted by law" and/or "allowed by the counterparty's employer's policies".

Gifts, hospitality, or entertainment provided to a spouse or family member (either of a company or counterparty employee) is rarely appropriate unless indivisible from the gift to the employed party.

3.4 Proper purpose

Charitable or community donations or sponsorships or political contributions shall not be offered to secure an improper advantage or otherwise inappropriately influence a counterparty or a person connected to a counterparty.

If a counterparty suggests in any way that the receipt of a donation, sponsorship or contribution may be "necessary" to secure an improper advantage, that suggestion shall be reported immediately to the employee's Line Manager.

Gifts, entertainment, or hospitality shall not be offered to secure an improper advantage or otherwise inappropriately influence the counterparty.

If a counterparty suggests in any way that the receipt of a certain gift, entertainment or hospitality may be "necessary" to secure an improper advantage, that suggestion shall be reported immediately to the employee's Line Manager.

3.5 Reasonable in value

Whether the value of a gift, entertainment or hospitality is perceived as reasonable will depend entirely on the circumstances in which it is offered. This may include:

- the seniority of the person offering or (potentially) receiving.
- the purpose – a "thank you" is different to a reward.

4 Money Laundering

When engaging with other companies in connection with the performance of work for TGP, supplier shall:

- Assess if information supplied is transparent, complete, and consistent.
- Ensure that documentation provided is verifiable.
- Assess if the other company's structure is designed to support its core business activities.
- Assess if the identities of the other company's affiliates and owner are clear.
- Make money transfers only through reputable banks.
- Anything that appears suspicious / doesn't feel right shall be reported to the Line Manager.

5 Implementing these Rules

5.1 Consequences of a Breach of this Code

Supplier shall record information honestly, accurately, and objectively. Supplier shall ensure that the assets and interests of TGP and TGP's business partners are safeguarded and not misused.

A Supplier who is found to be in breach of this Code may be subject to termination of the business relationship with TGP without compensation. TGP reserves its right to take legal action against such person(s) for the recovery of damages.

6 Associated Documents

This document implements the Ethical Business Policy's commitment as part of a framework that includes:

- Supplier Standards

Compliance with this framework is recorded within:

- Register of Gifts, Entertainment, Hospitality, Donations and Sponsorship
- Supplier Evaluation and Approval Form