

1. ANTI-SLAVERY and HUMAN TRAFFICKING POLICY

1.1 INTRODUCTION

- Modern slavery is a crime and a violation of fundamental human rights. It takes various forms, such as slavery, servitude, forced and compulsory labour and human trafficking, all of which have in common the deprivation of a person's liberty by another in order to exploit him/her for personal or commercial gain. The Company has a zero-tolerance approach to modern slavery and is committed to acting ethically and with integrity in all its business dealings and relationships and to implementing and enforcing effective systems and controls to ensure modern slavery is not taking place anywhere in its own business or in any of its supply chains.
- The Company is committed to ensuring there is transparency in its own business and in its approach to tackling modern slavery throughout its supply chains, consistent with its disclosure obligations under the Modern Slavery Act 2015. The Company expects the same high standards from all of its contractors, suppliers and other business partners, and as part of its contracting processes, it includes specific prohibitions against the use of forced, compulsory or trafficked labour, or anyone held in slavery or servitude, whether adults or children, and it expects that its suppliers will hold their own suppliers to the same high standards.

1.2 WHO IS COVERED BY THIS POLICY?

- This policy applies to all persons working for the Company at all levels and grades, including employees at all levels, directors, officers, agency workers, seconded workers, volunteers, interns, agents, contractors, external consultants, third-party representatives and business partners (collectively referred to as “workers” in this policy).

1.3 COMPLIANCE WITH THE POLICY

- Workers must ensure that they read, understand and comply with this policy.
- The prevention, detection and reporting of modern slavery in any part of the Company's business or supply chains is the responsibility of all those working for the Company or under its control. Workers are required to avoid any activity that might lead to, or suggest, a breach of this policy.
- A worker must notify their line manager as soon as possible if he/she believes or suspects that a conflict with this policy has occurred, or may occur in the future.
- Workers are encouraged to raise concerns about any issue or suspicion of modern slavery in any parts of the Company's business or supply chains of any supplier tier at the earliest possible stage.
- If a worker believes or suspects a breach of this policy has occurred or that it may occur he/she must report it in accordance with the Company's Whistleblowing Policy as soon as possible. Workers should note that where appropriate, and with the welfare and safety of local workers as a priority, the Company will give support and guidance to its suppliers to help them address coercive, abusive and exploitative work practices in their own business and supply chains.
- If workers are unsure about whether a particular act, the treatment of workers more generally, or their working conditions within any tier of the Company's supply chains constitutes any of the various forms of modern slavery, they should raise it with their manager
- The Company aims to encourage openness and will support workers who raise genuine concerns in good faith under this policy, even if they turn out to be mistaken. The Company is committed to ensuring no one suffers any detrimental treatment as a result of reporting in

good faith his/her suspicion that modern slavery of whatever form is or may be taking place in any part of the Company's business or in any of its supply chains. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If a worker believes that he/she has suffered any such treatment, he/she should inform the local Managing Director or Financial Controller / Director or Operations Director immediately. If the matter is not remedied, employees should raise it formally to the Group CEO.

1.4 COMMUNICATION AND AWARENESS OF THIS POLICY

- Training on this policy and on the risk the Company's business faces from modern slavery in its supply chains, forms part of the induction process for all workers who work for the Company, and regular training will be provided as necessary.
- The Company's zero-tolerance approach to modern slavery must be communicated to all suppliers, contractors and business partners at the outset of the Company's business relationship with them and reinforced as appropriate thereafter.

1.5 BREACHES OF THIS POLICY

- Any employee who breaches this policy will face disciplinary action, which could result in dismissal for misconduct or gross misconduct.
- The Company may terminate its relationship with other individuals and organisations working on its behalf if they breach this policy.

1.6 WHO IS RESPONSIBLE FOR THIS POLICY?

- The board of directors has overall responsibility for ensuring this policy complies with the Company's legal and ethical obligations, and that all those under the Company's control comply with it.
- The local Financial Controller / Director has primary and day-to-day responsibility for implementing this policy, for monitoring its use and effectiveness, dealing with any queries about it, and auditing internal control systems and procedures to ensure they are effective in countering modern slavery.

1.7 MONITORING AND REVIEW

- Management at all levels are responsible for ensuring those reporting to them are made aware of and understand this policy and are given adequate and regular training on it and the issue of modern slavery in supply chains.
- Workers are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the local Financial Controller / Director
- This policy does not form part of any employee's contract of employment and it may be amended by the Company at any time in its absolute discretion.

2. WHISTLEBLOWING POLICY

2.1 INTRODUCTION

- The Company is committed to conducting its business with honesty and integrity, and it expects all staff to maintain high standards. However, all organisations face the risk of things going wrong from time to time, or of unknowingly harbouring illegal or unethical conduct. A culture of openness and accountability is essential in order to prevent such situations occurring and to address them when they do occur.
- The aims of this policy are:
 - to encourage staff to report suspected wrongdoing as soon as possible, in the knowledge that their concerns will be taken seriously and investigated as appropriate, and that their confidentiality will be respected
 - to provide staff with guidance as to how to raise those concerns, and
 - to reassure staff that they should be able to raise genuine concerns without fear of reprisals, even if they turn out to be mistaken
 - This policy does not form part of any employee's contract of employment and it may be amended by the Company at any time in its absolute discretion

2.2 WHO IS COVERED BY THIS POLICY?

- This policy applies to all individuals working at all levels of the organisation, including senior managers, officers, directors, employees, consultants, contractors, trainees, homeworkers, part-time and fixed-term workers, casual and agency staff (collectively referred to as “staff” in this policy).

2.3 WHAT IS WHISTLEBLOWING?

- Whistleblowing is the disclosure of information which relates to suspected wrongdoing or dangers at work. This may include:
 - criminal activity
 - miscarriages of justice
 - danger to health and safety
 - damage to the environment
 - failure to comply with any legal obligation or regulatory requirements
 - conduct likely to damage our reputation or financial wellbeing
 - bribery, and
 - the deliberate concealment of any of the above matters
- A whistleblower is a person who raises a genuine concern relating to any of the above. The whistle-blower must reasonably believe that the disclosure is in the public interest. If a member of staff has any genuine concerns related to suspected wrongdoing or danger affecting any of our activities (a “whistleblowing concern”) he/she should report it under this policy.
- This policy should not be used for complaints relating to a member of staff’s own personal circumstances, such as the way he/she has been treated at work. In those cases he/she should use the Grievance Procedure.
- If staff are uncertain whether something is within the scope of this policy they should seek advice from the Whistleblowing Officer, who is the Finance Controller/Director and or the Managing Director.

2.4 RAISING A WHISTLEBLOWING CONCERN

- The Company hopes that in many cases staff will be able to raise any concerns with their direct line manager either in person or by putting the matter in writing. Line managers may be able to agree a way of resolving concerns quickly and effectively. In some cases they may refer the matter to the Whistleblowing Officer.
- However, where the matter is more serious, or a member of staff feels that his/her line manager has not addressed his/her concerns, or a member of staff prefers not to raise the concerns with his/her line manager for any reason, he/she should contact the Whistleblowing Officer in writing. The allegation shall receive a sequential number (allegations can never disappear). Combined allegations must be re-examined differently. If the manager is involved, the policy must explicitly specify an independent and qualified party.
- The Company will arrange a meeting with the whistleblower as soon as possible to discuss his/her concerns. Staff may bring a colleague or union representative to any meetings under this policy. The companion must respect the confidentiality of the whistleblower's disclosure and any subsequent investigation.
- The Company will take down a written summary of the whistle blower's concerns and provide him/her with a copy after the meeting which shall be signed by the whistle blower. It will also aim to give the whistleblower an indication of how it proposes to deal with the matter.

2.5 CONFIDENTIALITY AND ANONYMITY

- The Company hopes that staff will feel able to voice whistleblowing concerns openly under this policy. However, if a whistleblower wants to raise his/her concerns confidentially, it will make every effort to keep his/her identity secret. If it is necessary for anyone investigating the concern to know the whistleblower's identity, the Company will discuss this with the whistleblower before his/her identity is disclosed.
- The Company does not encourage staff to make disclosures anonymously. Proper investigation may be more difficult or impossible if the Company cannot obtain further information from the whistleblower. It is also more difficult to establish whether any allegations are credible. Whistleblowers who are concerned about possible reprisals if their identity is revealed should come forward to the Whistleblowing Officer and appropriate measures can then be taken to preserve confidentiality. If staff are in any doubt they can seek advice from Public Concern at Work, the independent whistleblowing charity, which offers a confidential helpline.
- Anonymous complaints shall not be investigated but a sequential number will be obtained to consider in line with other whistleblowing allegations (for the same reason / person).

2.6 EXTERNAL DISCLOSURES

- The aim of this policy is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace. In most cases staff should not find it necessary to alert anyone externally.
- The law recognises that in some circumstances it may be appropriate for staff to report concerns to an external body such as a regulator. It will very rarely if ever be appropriate to alert the media. The Company strongly encourages staff to seek advice before reporting a concern externally. The independent whistleblowing charity, Public Concern at Work, operates a confidential helpline. It also has a list of prescribed regulators for reporting certain types of concern. Its details are at the end of this policy.
- Whistleblowing concerns usually relate to the conduct of the Company and/or its staff, but they may sometimes relate to the actions of a third party, such as a customer, supplier or service provider. In some circumstances the law will protect a whistleblower if he/she raises the matter with the third party directly. However, the Company encourages staff to report such concerns internally first. Staff should contact their line manager or the Whistleblowing Officer for guidance.

2.7 INVESTIGATIONS

- Once a member of staff has raised a concern under this policy, the Company will carry out an initial assessment to determine the scope of any investigation. The whistleblower will be informed of the outcome of that assessment. The whistleblower may also be required to attend additional meetings in order to provide further information.
- In some cases the Company may appoint an independent investigator or team of investigators including staff with relevant experience of investigations or specialist knowledge of the subject matter. Where appropriate, and depending on the findings of the investigation, the investigator(s) may make recommendations for change to enable the Company to minimise the risk of future wrongdoing.
- The Company will aim to keep the whistleblower informed of the progress of the investigation and its likely timescale. However, sometimes the need for confidentiality may prevent it from giving the whistleblower specific details of the investigation or any disciplinary action taken as a result. The whistleblower should treat any information about the investigation as confidential.
- If the Company concludes that a whistleblower has made false allegations maliciously, or with a view to personal gain, the whistleblower will be subject to disciplinary action, depending on the seriousness of the matter up to and including summary dismissal.

2.8 UNSATISFACTORY OUTCOMES

- While the Company cannot always guarantee the outcome the whistleblower is seeking, it will try to deal with concerns fairly and in an appropriate way. By using this policy staff can help the Company to achieve this.
- If the whistleblower is not happy with the way in which his/her concerns have been handled, he/she can raise it with the Whistleblowing Officer or, alternatively, with the chairman of the board of directors.

2.9 PROTECTION AND SUPPORT FOR WHISTLEBLOWERS

- It is understandable that whistleblowers are sometimes worried about possible repercussions. The Company aims to encourage openness and will support staff who raise genuine concerns under this policy, even if they turn out to be mistaken.
- Staff must not suffer any detrimental treatment as a result of raising a genuine concern. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If a whistleblower believes that he/she has suffered any such treatment, he/she should inform the Whistleblowing Officer immediately. If the matter is not remedied he/she should raise it formally using the Company's Grievance Procedure.
- Staff must not threaten or retaliate against whistleblowers in any way. Anyone involved in such conduct will be subject to disciplinary action, depending on the seriousness of the matter up to and including summary dismissal.

2.10 RESPONSIBILITY AND REVIEW

- The board has overall responsibility for this policy, and for reviewing the effectiveness of actions taken in response to concerns raised under this policy.
- The Whistleblowing Officer has day-to-day operational responsibility for this policy, and must ensure that all managers and other staff who may deal with concerns or investigations under this policy receive regular and appropriate training.

- The Whistleblowing Officer, in conjunction with the board, should review this policy from a legal and operational perspective at least once a year.
- All staff are responsible for the success of this policy and should ensure that they use it to disclose any suspected danger or wrongdoing. Staff are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the Whistleblowing Officer.

Public Concern at Work contact details:

<http://www.pcaw.org.uk/>

Tel: 020 7404 6609

3. ANTI-BRIBERY AND CORRUPTION POLICY

3.1 INTRODUCTION

- It is the Company's policy to conduct all of its business in an honest and ethical manner. The Company takes a zero-tolerance approach to bribery and corruption and any individual, agent or contractor acting for or on behalf of the Company that is found to promise; offer; pay; request or receive a bribe shall have his/her employment terminated with immediate effect and shall be reported to the relevant authority.
- The Company is committed to acting professionally, fairly and with integrity in all its business dealings and relationships wherever it operates, and to implementing and enforcing effective systems to counter bribery. The Company is prepared to forego contracts and sales rather than pay bribes and as such it will refuse to conduct business with individuals or businesses that are shown to engage in such activity.
- The Company is committed to ensuring compliance with this policy and the policy will form part of the Operational Board agenda.
- The Company will uphold all laws relevant to countering bribery and corruption in all the jurisdictions in which it operates. However, it remains bound by the laws of the UK, including the Bribery Act 2010, in respect of its conduct both at home and abroad.
- The purpose of this policy is to:
 - set out the Company's responsibilities, and of those working for it, in observing and upholding the Company's position on bribery and corruption, and
 - provide information and guidance to those working for the Company on how to recognise and deal with bribery and corruption issues
- Bribery and corruption are punishable for individuals by up to ten years' imprisonment and/or a fine and if the Company is found to have taken part in corruption it could face an unlimited fine; be excluded from tendering for public contracts; and face damage to its reputation. The Company therefore takes its legal responsibilities very seriously.
- As part of its commitment to combating acts of bribery the Company has sought specialist legal advice in introducing this policy and its associated policies.
- In this policy, "third party" means any individual or organisation a worker (see 14.2 below) comes into contact with during the course of his/her work with the Company, 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.

3.2 WHO IS COVERED BY THIS POLICY?

- This policy applies to all individuals working at all levels and grades, including senior managers, officers, directors, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded staff, homeworkers, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with the Company, or any of its subsidiaries or their employees, wherever located (collectively referred to as "workers" in this policy).

3.3 WHAT IS BRIBERY?

- Bribery involves Person A promising or giving a financial or other advantage to Person B intending that Person B will be induced to perform a function improperly or reward Person A for doing so.
- Being bribed involves Person A accepting a financial or other advantage from Person B with the intention that Person A will be induced to perform a function or will arrange for another person to perform a function improperly.

- Bribing a foreign public official involves promising or giving a financial or other advantage to a foreign public official intending to influence that official in his capacity as such in order to gain business.
- The corporate offence occurs where an act of bribery has been committed by a worker in order to obtain business for the Company in circumstances where the Company did not have adequate procedures in place to prevent the act occurring. The Company does not need to have knowledge of the act itself to be liable for it.

3.4 GIFTS, HOSPITALITY AND EXPENSES

- This policy does not prohibit normal and appropriate hospitality (given and received) to or from third parties. However, workers of the Company are prohibited from:
 - soliciting any gift or hospitality in the course of their engagement with the Company
 - offering, giving to or receiving from any third party a personal or corporate gift which has not been pre-approved by the Group CEO. In seeking approval the worker must provide evidence that the gift is bona fide, proportionate and reasonable, and/or
 - offering or making donations without the prior approval of the local Managing Director. Any donations over £5,000 will also require approval of the Group Financial Director and CEO
- The Company requires that all corporate hospitality events or attendance are signed off by the Local Managing Director in advance. The worker will be required to provide evidence that the event is bona fide, proportionate and reasonable.
- The Company appreciates that the practice of giving business gifts varies between countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether in all the circumstances the gift or hospitality is reasonable and justifiable. The intention behind the gift should always be considered.
- It is not acceptable for a worker (or someone on behalf of a worker) to:
 - give, promise to give, or offer, a payment, gift or hospitality with the expectation or hope that a business advantage will be improperly received, or to improperly reward a business advantage already given
 - give, promise to give, or offer, a payment, gift or hospitality to a government official, agent or representative to "facilitate" or expedite a routine procedure
 - accept payment from a third party when he/she knows or suspects that the payment is offered with the expectation that it will improperly obtain a business advantage for the third party
 - accept a gift or hospitality from a third party if he/she knows or suspects that it is offered or provided with an expectation that a business advantage will be improperly provided by the Company in return
 - threaten or retaliate against another worker who has refused to commit a bribery offence or who has raised concerns under this policy, or
 - engage in any activity that might lead to a breach of this policy
- Reimbursing a third party's expenses or accepting an offer to reimburse the Company's expenses (for example, the costs of attending a business meeting) would not usually amount to bribery. However, a payment in excess of genuine and reasonable business expenses (such as the cost of an extended hotel stay) is not acceptable. All business expenses are to be reviewed by the local Financial Controller/Director and approved by the local Managing Director.
- Any personal expenditure over £5,000 must be authorised by the Company's Group Financial Director or the Group CEO.
- All Managing Director expenses are to be approved by the Group CEO.

3.5 FACILITATION PAYMENTS AND KICKBACKS

- The Company does not make, and will not accept, facilitation payments or "kickbacks" of any kind. Facilitation payments are typically small, unofficial payments made to secure or expedite a routine government action by a government official. They are not commonly paid in the UK, but are common in some other jurisdictions.
- If a worker is asked to make a payment on the Company's behalf, he/she should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. The worker should always ask for a receipt which details the reason for the payment. If the worker has any suspicions, concerns or queries regarding a payment, he/she should raise these with his/her local Managing Director.
- Kickbacks are typically payments made in return for a business favour or advantage. All workers must avoid any activity that might lead to, or suggest, that a facilitation payment or kickback will be made or accepted by the Company.

3.6 SUPPLIERS AND CUSTOMERS

- New suppliers are to be approved by the local Managing Director.
- External sales commission, bonus payments and supplier rebates shall be calculated by the local Finance Team in accordance with the Company's terms of business.
- All payments made to suppliers shall be made in accordance with section 7 of the Policy and Procedure manual. Payments will only be made when matched to a properly authorised purchase order.
- Purchase orders will be approved by workers that are independent of those raising the order.
- All payments made to customers are to be approved by the local Managing Director. Anything above £1,000 must also be approved by the Group CEO and Financial Director.

3.7 DONATIONS

- The Company may make contributions to political parties but these are never in an attempt to influence any decision or gain a business advantage, and will always be publicly disclosed.
- The Company only makes charitable donations that are legal and ethical under local laws and practices.

3.8 WORKERS' RESPONSIBILITIES

- Workers must ensure that they read, understand and comply with this policy.
- The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for the Company or under its control. All workers are required to avoid any activity that might lead to, or suggest, a breach of this policy.
- The Company operates a 'stop, call, wait' procedure. A worker must notify his/her line manager as soon as possible if they believe or suspect that a conflict with this policy has occurred, or may occur in the future, for example, if a client or potential client offers a worker something to gain a business advantage with the Company, or indicates to the worker that a gift or payment is required to secure their business. His/her line manager will then report the incident to both the Financial Controller/Director and Managing Director and await further instruction.
- Further "red flags" that may indicate bribery or corruption are set out in the Schedule to this policy.
- All dubious payments, payment requests etc. shall be lodged by the worker with his/her local Finance Controller/Director.
- Any employee of the Company who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct. The Company also reserves its right to terminate its relationship with workers who are not employees if they breach this policy.

3.9 RECORD KEEPING

- The Company must keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties.
- Workers must declare all hospitality or gifts accepted or offered to the Financial Controller / Director who shall keep appropriate records that shall be reviewed on a monthly basis with the Managing Director
- Workers must ensure all expenses claims relating to hospitality, gifts or expenses incurred in relation to third parties are submitted in accordance with the Company's expenses policy and specifically record the reason for the expenditure.
- All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts must be kept "off-book" to facilitate or conceal improper payments.

3.10 HOW TO RAISE

- Workers are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If workers are unsure whether a particular act constitutes bribery or corruption, or if they have any other queries, these should be raised with the local Managing Director. Concerns should be reported by following the procedure set out in the Company's Whistleblowing Policy. A copy of the Company's Whistleblowing Policy can be found in this document.

3.11 WHAT TO DO IF A WORKER IS A VICTIM OF BRIBERY OR CORRUPTION

- It is important that workers tell the local Managing Director as soon as possible if they are offered a bribe by a third party, are asked to make one, suspect that this may happen in the future, or believe that they are a victim of another form of unlawful activity.

3.12 PROTECTION

- Workers who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. The Company aims to encourage openness and will support anyone who raises genuine concerns under this policy, even if they turn out to be mistaken.
- The Company is committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place, or may take place in the future. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If a worker believes that he/she has suffered any such treatment, he/she should inform his/her local Managing Director immediately. If the matter is not remedied, and he/she is an employee, he/she should raise it formally using the Company's Local Grievance Procedure.

3.13 TRAINING AND COMMUNICATION

- Training on this policy forms part of the induction process for all new workers. All existing workers will receive relevant training on how to implement and adhere to this policy. The level of training offered to particular individuals shall be proportionate to the level of risk identified, with enhanced training to high risk staff.
- It is the responsibility of the local General Manager (Regional Directors, President) to ensure all their staff are adequately trained in this area.

- The Company's zero-tolerance approach to bribery and corruption will be communicated to all suppliers, contractors and business partners at the outset of its business relationship with them and as appropriate thereafter. This is the responsibility of the local General Manager (Regional Director, President).

3.14 WHO IS RESPONSIBLE FOR THIS POLICY?

- The board of directors has overall responsibility for ensuring this policy complies with the Company's legal and ethical obligations, and that all those under the Company's control comply with it.
- The local Managing Director (Regional Director, President) has primary and day-to-day responsibility for implementing this policy, and for monitoring its use and effectiveness and is supported by the Finance Controller/Director. Management at all levels are responsible for ensuring those reporting to them are made aware of and understand this policy and are given adequate and regular training on it.

3.15 MONITORING AND REVIEW

- The local Managing Director (Regional Director, President) will monitor the effectiveness and review the implementation of this policy, regularly considering its suitability, adequacy and effectiveness. Any improvements identified will be made as soon as possible. Internal control systems and procedures will be subject to regular audits to provide assurance that they are effective in countering bribery and corruption.
- Compliance with this policy will also be monitored and reviewed by either a locally trained individual or an external agency that is independent of the local Managing Director (Regional Director, President).
- All workers are responsible for the success of this policy and should ensure they use it to disclose any suspected danger or wrongdoing.
- Workers are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the local Managing Director.
- This policy does not form part of any employee's contract of employment and it may be amended by the Company at any time in its absolute discretion.

3.16 SCHEDULE OF POTENTIAL RED FLAG SCENARIOS

- The following is a list of possible red flags that may arise during the course of a worker's engagement with the Company and which may raise concerns under various anti-bribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only.
- If a worker encounters any of these red flags while working with the Company, he/she must report them promptly to the local Managing Director (Regional Director, President) or using the procedure set out in the Whistleblowing Policy:
 - he/she becomes aware that a third party engages in, or has been accused of engaging in, improper business practices
 - he/she learns that a third party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a "special relationship" with foreign government officials

- a third party insists on receiving a commission or fee payment before committing to sign up to a contract with the Company, or carrying out a government function or process for the Company
- a third party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made
- a third party requests that payment is made to a country or geographic location different from where the third party resides or conducts business
- a third party requests an unexpected additional fee or commission to "facilitate" a service
- a third party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services
- a third party requests that a payment is made to "overlook" potential legal violations
- a third party requests that a worker provides employment or some other advantage to a friend or relative
- he/she receives an invoice from a third party that appears to be non-standard or customised
- a third party insists on the use of side letters or refuses to put terms agreed in writing
- he/she notices that the Company has been invoiced for a commission or fee payment that appears large given the service stated to have been provided
- a third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to the Company, and/or
- he/she is offered an unusually generous gift or offered lavish hospitality by a third party