



**Jack Cooper Investments, Inc.  
Anti-Corruption & Foreign Corrupt Practices Compliance Policy**

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## **1.0 Introduction**

Jack Cooper Investments, Inc. and its wholly owned or controlled subsidiaries (collectively, the “**Company**”) is committed to upholding the highest standards of business integrity and to complying with the provisions and statements of the Securities and Exchange Act of 1934, as amended (the “**Act**”), the Foreign Corrupt Practices Act of 1977, as amended (the “**FCPA**”), and similar laws of other countries in which the Company operates.

As laid out in our Code of Business Conduct and Ethics Policy, the Company strives to conduct itself according to the highest standards of ethical conduct. Throughout its operations, the Company seeks to avoid even the appearance of impropriety in the actions of its directors, officers, employees, and agents. Accordingly, this Anti-Corruption & Foreign Corrupt Practices Compliance Policy (this “**Policy**”) reiterates the Company’s commitment to integrity and explains the specific requirements and prohibitions applicable to our operations under anti-corruption laws, including, but not limited to, the FCPA. The Company strictly prohibits all forms of corruption and bribery and will take all necessary steps to ensure that corruption and bribery do not occur in its business activities.

Under the FCPA, it is illegal for U.S. persons, including U.S. companies or any companies traded on U.S. exchanges, and their subsidiaries, directors, officers, employees, and agents, to bribe any government officials. Violations of the FCPA can also result in violations of other U.S. laws, including, without limitation, anti-money laundering, mail and wire fraud, and conspiracy laws. The penalties for violating the FCPA are severe. In addition to being subject to the Company’s disciplinary policies (including termination), individuals who violate the FCPA may also be subject to imprisonment and fines. Aside from the FCPA, the Company may also be subject to other non-U.S. anti-corruption laws, in addition to the local laws of the countries in which the Company conducts business.



This Policy is not intended to restrict or interfere with any legally protected activity under the National Relations Labor Act. No provision of the Policy will be applied to union-represented employees if doing so would violate the National Labor Relations Act. Any disciplinary action and related investigation will be administered consistent with the terms of the applicable collective bargaining agreement covering union-represented employees.

## **1.1 What is Bribery**

A “bribe” is an inducement or reward offered, promised, or provided in order to gain any commercial, contractual, regulatory, or personal advantage.

### **Examples:**

#### **Offering a bribe**

You offer a potential customer tickets to a major sporting event that you are not attending with the potential customer, but only if they agree to do business with the Company.

This would be an offense as you are making the offer to gain a commercial and contractual advantage. The Company may also be found to have committed an offense because the offer has been made to obtain business for the Company. It may also be an offense for the potential client to accept your offer.

#### **Receiving a bribe**

A subcontractor with which the Company does business gives your nephew a job but makes it clear that in return they expect you to use your influence in the Company to ensure we continue to do business with them.

It is an offense for the subcontractor to make such an offer. It would be an offense for you to accept the offer as you would be doing so to gain a personal advantage.

#### **Bribing a foreign official**

You arrange for the Company to pay an additional payment to a foreign official to speed up an administrative process. The offense of bribing a foreign public official has been committed as soon as the offer is made. This is because it is made to gain a business advantage for the Company. The Company may be found to have committed an offense based upon the act of an individual.



## **2.0 Related Policies**

The following policies may be referenced throughout this Policy and should be consulted for additional guidelines:

- *Code of Business Conduct and Ethics Policy;*
- *Related Party Transactions Policy;*
- *Employee Expense Policy; and*
- *Employee Handbook or comparable labor agreement*

## **3.0 Scope/Responsibility**

This Policy is applicable to all Company's operations. This Policy applies to all of the Company's directors, officers, and employees. This Policy also applies to the Company's agents, consultants, representatives, contractors, distributors, joint ventures, and similar partners or any other third parties engaged by or acting on behalf of the Company ("**Third Parties**") that have conducted business outside of the U.S. or interacted with non-U.S. government officials or are likely to conduct business outside of the U.S. or interact with non-U.S. government officials.

The ultimate decision-making authority under this Policy will lie with Jack Cooper Investments, Inc.'s Board of Directors (the "**Board**") or, if designated by the Board, the Audit Committee of the Board (the "**Audit Committee**").

If the Chief Executive Officer and General Counsel of the Company are in disagreement with respect to any approvals outlined in this Policy concerning the Company, then such disagreement should be reported immediately to the non-management members of the Board, which will consult with outside counsel to resolve the matter.

All suspected violations must be reported to the Chief Executive Officer, the General Counsel, and the Chief Financial Officer of the Company with disclosure to the non-management members of the Board, as described in more detail in this Policy.

All allegations of misconduct by Executive Officers of the Company (including the Executive Chairperson and the Chief Executive Officer of the Company) must be reported immediately to the non-management members of the Board, which will then be in charge of addressing the allegations as deemed appropriate under the circumstances.

All alleged violations reported to the Company's Confidential Reporting Hotline at 855-400-7008 or [www.lighthouse-services.com/jackcooper](http://www.lighthouse-services.com/jackcooper) must be reported by the hotline administrator to the Board. The Board will be in charge of any investigations based on alleged violations reported to the aforementioned hotline concerning the Company.



## 4.0 Guidelines

This section describes the practices and procedures covered by this Policy.

### 4.1 Sensitive Payments and Transactions

#### 4.1.1 Prohibited Payments

(A) **Cash and Non-Cash Payments: “Anything of Value”** The Company and its directors, officers, employees, and Third Parties are prohibited from giving, promising, offering, or authorizing, directly or indirectly, an Improper Payment (as defined below) to a Covered Official or to a Close Family Member of a Covered Official (each, as defined below).

The Company also prohibits any Improper Payment, and any promise, offer, or authorization of the giving of an Improper Payment, to anyone while knowing it will be given to or shared with a Covered Official, Close Family Member of a Covered Official, or other designee.

For the purposes of this Policy, the term “**Improper Payments**” includes a broad range of unlawful payments of money or anything of value made in order to influence favorably some act (or failure to act) or decision affecting the Company’s business, to obtain or retain business, to obtain an improper advantage, or for the personal gain of the Company or any individual. These types of payments are illegal and unethical. Improper Payments are not limited to cash payments but also include corrupt:

- gifts;
- entertainment, meals, and travel;
- in-kind contributions and professional services (and/or discounts or credits on the same);
- business, employment, or investment opportunities;
- uncompensated or discounted use of Company services, facilities, or property, except as authorized by the Company;
- assistance to or support of family members and friends; and
- other benefits.

For the purposes of this Policy, “**Covered Official**” means:

- officers or employees of a non-U.S. government or any department, agency, or instrumentality thereof;
- officers or employees of a company or business owned in whole or in part by a non-U.S. government (“state owned or controlled enterprises”);



- officers or employees of a public international organization (such as the United Nations, the World Bank, or the European Union);
- Non-U.S. political parties or officials thereof;
- Candidates for non-U.S. political office; and
- Anyone acting on behalf of any of the above.

For the purposes of this Policy, the term “**Close Family Member**” includes any spouse, parent, grandparent, sibling, child, niece, nephew, aunt, uncle, or first cousin, whether through blood or marriage; the spouse of any of these people; and any other individual that shares the same household with the Covered Official.

**(B) Cash Payments.** Cash payments of any kind to a third party, other than documented petty cash disbursements or other valid and approved payments, are prohibited. Company checks shall not be written to “cash,” “bearer,” or anyone other than the party entitled to payment except to replenish properly used petty cash funds.

**(C) Commercial Bribery.** Bribery involving commercial (non-governmental parties) is also prohibited under this Policy. To this end, Company employees and Third Parties shall not offer, promise, authorize the payment of, or pay or provide anything of value to any employee, agent, or representative of another company to induce or reward the improper performance of any function or any business-related activity. Company employees and Third Parties also shall not request, agree to receive, or accept anything of value from any employee, agent, or representative of another company or entity as an inducement or reward for the improper performance of any function or business-related activity.

#### **4.1.2 Permitted Payments – Facilitation Payments**

The FCPA has a very narrow exception for “**facilitation**” or expediting payments made to a Covered Official to secure routine government actions. However, although facilitation payments do not violate the FCPA, they usually violate the laws of the countries in which the payments are made and may violate the anti-corruption laws of other countries, such as the UK Bribery Act of 2010.

Under the FCPA, permissible “**Facilitation Payments**” generally are small payments made to a non-U.S. Covered Official to expedite or to secure the performance of a routine governmental action. The FCPA provides the following examples as a “routine governmental action,” defined as “an action which is ordinarily and commonly performed by a foreign official”:

- obtaining permits, licenses, or other official documents to qualify a person to do business in a foreign country;



- processing governmental papers, such as visas and work orders;
- providing police protection, mail pickup and delivery, or scheduling inspections associated with a contract performance or inspections related to transit or goods across country;
- providing phone service, power and water supply, loading and unloading cargo, or protecting perishable products or commodities from deterioration; or
- actions of a similar nature.

Determining whether a payment is a Facilitation Payment under the FCPA is difficult. In addition, Facilitation Payments usually violate local law. As a result, the Company's policy is to strongly discourage the use of Facilitation Payments. **The use of a Facilitation Payment should be a last resort and all Facilitation Payments must be reported to and approved by the Chief Executive Officer and the General Counsel prior to making such payment, in accordance with Section 4.1.2.3 below.** Facilitation Payments merely expedite actions that should be performed by a Covered Official and do not include actions that require a Covered Official's discretion or judgment. Payments to Covered Officials to influence actions that require their discretion or judgment are not permitted by the FCPA or by this Policy

A payment will **never** be covered by the exception to the FCPA for Facilitation Payments if the payment is made to gain an **unfair business advantage**, including, but not limited to, in the following situations:

- Winning a government contract;
- Obtaining or retaining business;
- Reducing or avoiding tax assessments, settlements, fines, and/or penalties;
- Avoiding custom duties or penalties;
- Avoiding labor, immigration, health, safety, or environmental fines or penalties; and
- Improperly obtaining permits or licenses, such as when required paperwork is missing or incomplete.

### **4.1.3 Permitted Payments – Extortion**

**“Extortion Payments”** are cash payments made to Covered Officials in response to physical coercion and an imminent threat to an Employee's personal health or safety and can be a defense against a violation of the FCPA or other anti-corruption law. Extortion Payments will be very rare and should be made only as a last resort and only when absolutely necessary and in accordance with Section 4.1.2.3 below. **Extortion Payments can NEVER be made to gain an unfair business advantage.**



#### **4.1.4 Facilitation and Extortion Payments – Documentation and Approval Requirements**

Facilitation Payments and Extortion Payments are considered extremely high risk from an FCPA compliance perspective and, therefore, must be documented carefully and approved by the Chief Executive Officer and the General Counsel **regardless of the amount of the payment**. The following steps must be taken by all employees prior to and after making a Facilitation Payment or Extortion Payment:

##### **Prior to making Facilitation Payment or Extortion Payment**

- Employee must confirm with the Chief Executive Officer and the General Counsel that such payments are legal and allowed in the location (unless, in connection with an extortion payment, the person is under imminent threat, in which case prior approval shall not be required if it cannot be obtained).
- Employee must receive instructions from the Chief Executive Officer and the General Counsel regarding the appropriate amount of the payment that is reasonable for the location.
- If the amount of the payment will exceed \$100.00 USD, then the Chief Executive Officer and the General Counsel must provide written approval that such payment may be made.

##### **After making a Facilitation Payment or Extortion Payment**

- Employees must provide a detailed description of the reason for the payment, including the circumstances which required a cash payment without a receipt, the type of Covered Official involved, including name and title if known, the amount of the payment, and the description of the Company's services being promoted.
- The Missing Receipt Form must be completed and signed by the employee who made the payment and approved by the Chief Executive Officer and the General Counsel.
- The Missing Receipt Form should be retained and documented as supporting documentation for the expense.
- Local finance personnel must ensure the Facilitation Payment or Extortion Payment is accurately recorded in the Facilitation Payment or Extortion Payment general ledger account.

Further, if paperwork supporting a request to a government official is missing, expired, or improper, then approval of that request (in connection with a small Facilitation Payment) would not be a routine, non-discretionary decision. As such,





the payment would likely violate the FCPA and not be considered a Facilitation Payment.

## **4.2 Reporting Actual or Potential Violations**

If you want to ask a question about the requirements in this Policy or are concerned that an anti-corruption violation is occurring or has occurred, report it immediately to one of the following:

- Your manager;
- The Legal Department;
- The Human Resources Department;
- The Company's Confidential Reporting Hotline at 855-400-7008 or [www.lighthouseservices.com/jackcooper](http://www.lighthouseservices.com/jackcooper); or
- If concerning Executive Officers or management of the Company, then to the non-management members of the Board.

Under no circumstances will the report of such information be the basis for retaliatory action against the individual making the report. To the extent possible, the Company will protect and maintain the confidentiality of the reporting individual; however, there may be circumstances when the Company will need to disclose the reporting person's identity to comply with the law or proceed in the prosecution of the case.

## **4.3 Hiring Third Parties and Employees**

Third Parties in foreign jurisdictions acting on behalf of the Company may present substantial risks to the Company under the FCPA and similar anti-corruption laws. In addition, hiring of employees also may present risk. Accordingly, the following requirements apply related to hiring.

### **4.3.1 Hiring Third Parties**

The Company will conduct a thorough due diligence review of all Third Parties prior to entering into an agreement to ensure that the Company knows the individuals and entities with which it is conducting business and that may be acting on the Company's behalf. All Third Parties procured to operate in foreign countries on behalf of the Company must be approved by the Chief Executive Officer and the General Counsel. All prospective contracts for these vendors must be submitted to the Legal Department for a risk-based determination of the level of due diligence required. As part of the Anti-Corruption & FCPA Compliance Program, the Company adopts the following procedures regarding Third Parties:



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- As appropriate to the risks presented by the Third Party, the Company should contact the business references to confirm the Third Party's reputation, past performance, experience, expertise, qualifications, and competency.
- The responsible manager will coordinate with the Company's Legal Department to obtain a review of local law, as necessary.
- The responsible manager or member of the Company's Legal Department will conduct an interview of the Third Party, as necessary.
- Any relationship between the Third Party and foreign officials must be identified, including whether the Third Party's company is owned, directly or indirectly, by the government or a government official, and whether the Third Party is related to members of the country's ruling party or family.
- As deemed necessary or appropriate, the Company may also elect to conduct trade control screening and/or additional reputational vetting, including, but not limited to, performing or retaining an outside firm to perform a reputational analysis through open-source research; a review of public records; engagement of an outside vendor with expertise in reputational vetting; and/or, a local investigation into the Third Party's business reputation.

The Company must have a written, executed agreement with all Third Parties before the Third Party may conduct any activities for or on behalf of the Company. Such agreements will (unless approved by the Legal Department) include the following standard provisions:

- Representations and warranties regarding anti-corruption compliance, including that no payments of money or anything of value shall be offered, promised, or paid, directly or indirectly, to any Covered Official to influence their acts in their official capacity, to induce them to use their influence with a foreign government or an instrumentality thereof, or to obtain or receive an improper advantage in connection with any business venture or contract in which the Company is a participant;
- Prohibition against the use of a sub-agent, representative, or subcontractor without the prior written consent from the Chief Executive Officer and the General Counsel;
- Description of the agreed compensation;
- Right for the Company to conduct or require audits of high-risk Third Parties, where possible; and
- Termination rights for violation of the anti-corruption compliance provisions.



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If an existing relationship with a Third Party already involves an annual review of the agreement, the above-described procedure will be performed upon renewal of the agreement. If not, the Company will conduct the above-described review, as necessary, to ensure that all current business relationships are with reputable and qualified Third Parties.

No material amendment may be made to an existing agreement with a Third Party without completion of a due diligence review and approval of the Chief Executive Officer and the General Counsel. Material amendments are amendments that increase the Third Party's incentive for improper conduct, such as to compensation terms, or increase the risk to the Company, such as allowing a subcontractor to interact with Covered Officials on behalf of the Company. Non-material amendments are amendments that do not increase the risk to the Company, such as changing the notification address.

The relationship and proposed agreement with the Third Party must be reviewed and approved by the Chief Executive Officer and the General Counsel.

Third Parties also will execute a certification of compliance with this Policy and relevant laws periodically, either in connection with training or as requested by the Company.

When reviewing a proposed relationship with a Third Party, the Company must pay special attention to risk factors and "red flags" that may indicate that the Third Party has or may engage in corrupt practices. Some factors that increase the potential corruption risks associated with a proposed Third Party include a contingent or unusually high fee structure, the responsibilities the Third Party proposes to undertake, and whether the Third Party is unwilling to include compliance provisions in the proposed agreement. Red flags also include (but are not limited to):

- A Covered Official recommends a specific person or company to serve as the Company representative;
- A consultant requests fees that are much greater than the market rate for comparable work without any reasonable explanation;
- A potential representative has a reputation for paying bribes;
- A potential representative requests payment in cash;
- A potential representative request that payments be made to or through a third-party or to a third-country bank account, or requests other unusual financial arrangements without reasonable explanation;
- A potential representative's business is not listed in standard industry directories or is unknown to people knowledgeable about the industry; and



- A background check of the principals in the potential representative's business uncovers evidence or reports of suspicious activities or a record of non-compliance with applicable rules or regulations.

Additional examples of "Red Flags" are included on **Appendix B** attached hereto.

#### **4.3.2 Hiring Employees**

The following checks must be performed for, and assertions made by, candidates for employment (as appropriate) prior to the first date of employment to ensure that a potential conflict of interest does not exist or remain unaddressed:

- Background checks (for all new hires); and
- If the candidate will be responsible for negotiating with government entities or involved in the oversight of or request or approval for payments to Third Parties in foreign jurisdictions, the candidate must provide a statement that addresses whether they have been involved in any non-routine governmental inquiries, criminal proceedings, or enforcement actions, including, but not limited to, such inquiries or investigations under the FCPA, SEC rules and regulations, or similar compliance legislation, and whether they are related to any relevant Covered Officials.

Current employees that are promoted or transferred into positions with responsibilities similar to those described above or that may require interactions with Covered Officials or the oversight of Third Parties that will interact with Covered Officials on the Company's behalf, may present anti-corruption risk to the Company. Accordingly, prior to hiring any internal employees for these positions, our Human Resources Department will review the employee's personnel file to confirm that there are no concerns regarding the employee's ethical conduct.

#### **4.3.3 Anti-Corruption Procedures Related to Mergers and Acquisitions and Joint Venture Due Diligence**

In addition to the considerations described above, the Company must conduct thorough due diligence on the issues of past corruption in connection with any contemplated merger, acquisition, or joint venture, to avoid inheriting liability for such actions. If the situation permits, anti-corruption due diligence should include some or all of the following activities:

- Background investigation and public database searches of key executives;
- Interviews of key executives relating to past corruption and risks of corruption in the business;



- Review of documents related to an acquired company's anti-corruption compliance program, past incidents of corruption and risks of corruption in the business;
- Forensic accounting and transaction testing procedures related to high-corruption-risk transactions; and
- Requiring disclosure of any past corrupt actions or violations in the seller's representations and warranties should be part of the merger, acquisition, or joint venture contract. The contract should also address future compliance with FCPA, U.K. Bribery Act, and other anti-corruption laws.

Following the closing of the transaction, the Company will put anti-corruption compliance high on its integration plan and conduct further assessment procedures, as necessary, to ensure it has a good grasp of and is addressing the corruption risks posed by the new organization.

#### **4.4 Hospitality, Travel, and Gifts**

Any hospitality, travel expense, or gift for a Covered Official must have **all** of the following characteristics:

- Be in compliance with the Company's Code of Business and Ethics Policy's guiding principle: avoid conflicts of interest;
- It is not a cash gift;
- Be provided in connection with a bona fide and legitimate business purpose and be directly related to the promotion, demonstration, or explanation of Company services or the execution of a contract with a foreign government or agency;
- Not be motivated by a desire to exert improper influence, or the expectation of reciprocity;
- Be given in the Company's name;
- Be reasonable and customary under the circumstances and consistent with customer specific business practices (e.g., in the U.K., it is customary for small gifts to be given at Christmas time);
- Be commensurate with the standards of professional courtesy; and
- Comply with the local laws and regulations that apply to the Covered Official.

Hospitality, travel expenses, and gifts for Covered Officials require prior approval as provided below for each of these three types of expenses. If an employee is unsure if he/she should accept something of value, the employee should ask his/her manager, the Human Resources Department, or the Company's Legal Department.

All such hospitality, travel expenses, and gifts must be recorded accurately and transparently in the Company's books and records with sufficient detail and documentation to identify each recipient's name and title and the amount and purpose of the payment.



#### **4.4.1 Hospitality Expenses**

All hospitality, including meals and entertainment, provided for a Covered Official must be reasonable and customary, and provided in the normal course of business. In addition, such hospitality expenses must be permissible under the applicable local laws and regulations. Lavish meals or inappropriate entertainment should always be avoided. The Company should make payments for such expenses directly to the restaurant, hotel, or other service provider. In addition, any hospitality expense for any individual Covered Official in the amount over \$100.00 USD must be approved in writing in advance by the Chief Executive Officer and the General Counsel. Hospitality expenses related to travel by a Covered Official are subject to the additional requirements set out in the next paragraph. Entertainment, such as tickets to a sports event, for a Covered Official without any accompanying employees is considered a gift and is subject to the requirements set out below.

#### **4.4.2 Travel Expenses**

All travel expenses provided for a Covered Official, including the costs of transportation, lodging, meals, and entertainment in connection with business travel, must be reasonable and customary, based on a specific business need and provided in the normal course of business. In addition, all such travel expenses must be permissible under the applicable local laws and regulations and must be limited to what is necessary to meet the business need being fulfilled. Lavish travel, meals or inappropriate entertainment should always be avoided. Any travel expense for a Covered Official must be approved in writing in advance by the Chief Executive Officer and the General Counsel.

The Company should pay such expenses directly to the airline, hotel, or other provider of the service wherever possible, and should inform the Covered Official of this practice in advance. If it is necessary to reimburse legitimate travel expenses incurred by a Covered Official, the Company must inquire into the permissibility of such reimbursement under applicable regulations of the Covered Official's agency or other governmental employer and must obtain receipts sufficient to document the expenses consistent with the Company's policies and practices regarding reimbursement of employee expenses. Company policy disfavors the payment of per diems to Covered Officials, and such payments will be reviewed carefully before they are approved. If payment of a per diem is approved, such as where the applicable local regulations or controlling contract require such payments, the payments should be made to the government agency or other governmental employer rather than to the individual Covered Official and should always be documented by a receipt or other acknowledgement of cash received.



The Company prohibits the payment of travel expenses for Close Family Members of a Covered Official.

#### **4.4.3 Gift Expenses**

Gifts to Covered Officials should be avoided unless specifically permissible under local rules. Such gifts are permitted only if they will not create the appearance of impropriety and must be nominal in value. Any gift for a Covered Official must be approved in advance by the gift giver's supervisor. Gifts over \$100.00 USD in value must be also approved in writing in advance by the Chief Executive Officer and the General Counsel. The Company prohibits giving gifts to Close Family Members of a Covered Official.

### **4.5 Donations**

#### **4.5.1 Charitable Donations**

The Company encourages charitable contributions. The Company, however, is prohibited from providing charitable contributions to any public or private person or entity for the purpose of obtaining or retaining an improper business advantage, or improperly directing business to any person or entity, on the Company's behalf. Charitable contributions include, but are not limited to, cash or cash equivalent; things of value (*e.g.*, used equipment); free services or goods; scholarships; grants; or sponsorships of persons or events.

Charitable donations may raise corruption issues, and all charitable donations made by the Company or on the Company's behalf in or outside the United States are prohibited unless approved in writing in advance by the Chief Executive Officer and the General Counsel and must comply with our Code of Business Conduct and Ethics Policy. The General Counsel will maintain records to track and identifying charitable donations. Charitable donations that are intended to influence a Covered Official for the purpose of obtaining or retaining business or securing an unfair business advantage are strictly prohibited.

#### **4.5.2 Political Donations**

Any political donations inside or outside the United States are prohibited unless approved in writing in advance by the Chief Executive Officer and the General Counsel and permitted by applicable law. All lobbying activity must be approved by the Chief Executive Officer and the General Counsel. The General Counsel will maintain records to identify significant or recurring political donations to a Covered Official, political party, or candidate for public office. Individual employees are free to make personal political contributions as they see fit.



#### **4.6 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 Covered Officials and other third parties.

All Company employees must declare and keep a written record of all hospitality or gifts accepted or offered to them, which will be subject to managerial review.

All Company employees must ensure that all expense claims relating to hospitality, travel, or gifts incurred with respect to Covered Officials or other third parties are submitted in accordance with the Company's Employee Expense Policy, and they must specifically record the identity of any Covered Official or other third party and the reason for the expenditure.

All accounts, invoices, memoranda, and other documents and records relating to dealings with Covered Officials and other third parties should be prepared and maintained in strict accuracy and completeness. No accounts must be kept "off-book" to facilitate or conceal improper payments.

#### **4.7 Training and Awareness Programs**

To ensure adherence to the highest professional and ethical standards and adherence to the requirements of applicable laws, employees and Third Parties should be informed about this Policy, the FCPA, similar laws, and the importance of compliance with those laws. All employees whose assigned duties are likely to lead to (1) involvement in or exposure to business or contacts with government agencies or Covered Officials or with decision-makers at nongovernmental parties with whom the Company conducts business, (2) approving or accounting for transactions with or hospitality, travel, or gifts for such parties, or (3) supervising or monitoring compliance by employees or Third Parties who have the types of exposure described in (1) or (2) above (collectively, "**Relevant Personnel**"), must become familiar with this Policy. Accordingly, all Relevant Personnel shall (1) receive a copy of this Policy; (2) complete anti-corruption and FCPA compliance training at least annually; and (3) sign and date an acknowledgment statement that they fully understand and agree to adhere to this Policy.

Relevant Personnel shall execute a certification of compliance with this Policy periodically, either in connection with training or as requested by the Company. The Company's Human Resources Department is responsible for ensuring that all Relevant Personnel complete training in accordance with this Policy and provide a compliance certification. Acknowledgements, certifications, and training records will be maintained in accordance with the Company's document retention policy.





## **4.8 Oversight and Monitoring**

### **4.8.1 Compliance with Policy**

Subject to the provisions of Section 3.0 above, the General Counsel will facilitate senior management's oversight of compliance with this Policy and other Company policies and relevant transactions and risks. The following outlines the General Counsel's responsibilities and reporting requirements:

### **4.8.2 General Counsel Responsibilities**

Subject to the provisions of Section 3.0 above, the General Counsel is responsible for overseeing the implementation, administration, and enforcement of the Company's Anti-Corruption & FCPA Compliance Program, including the following:

- Developing, implementing, and periodically revising this Policy and the related policies and procedures;
- Monitoring the compliance-related risks to the Company, including conducting periodic assessments of these risks, and making appropriate modifications to the Anti-Corruption & FCPA Compliance Program as risks, operations, and the laws change;
- Overseeing anti-corruption and FCPA compliance training conducted by the Human Resources Department, including assisting the Human Resources Department with development of training materials, ensuring that all Relevant Personnel are trained, and maintaining training records;
- Monitoring and responding to compliance issues that may arise, and providing practical advice on how to handle such circumstances;
- Making recommendations to the Board, as applicable, regarding the investigation of suspected violations of this Policy or any other Company policies or procedures regarding ethical business practices or violations of law;
- Responding to employee inquiries regarding any aspect of compliance;
- Providing guidance and interpretation to the Board and Company personnel, in conjunction with outside counsel, if necessary, on matters related to the Anti-Corruption & FCPA Compliance Program;
- Reviewing the suitability of all prospective Third Parties for purposes of compliance with the FCPA and similar anti-bribery laws;



- Monitoring ongoing relationships with Third Parties and reviewing (a) the retention of, ongoing relationship with, and services or products provided by any Third Party, and (b) all contracts related thereto; and
- Any other duties and responsibilities that the Board may request.

#### **4.8.3 General Counsel Reporting**

In general, recommendations from the General Counsel regarding compliance matters will be directed to appropriate senior management. If the General Counsel is not satisfied with the action taken in response to its recommendations, it will report such concern to the Board.

#### **4.8.4 Chief Executive Officer**

The Chief Executive Officer is responsible for ensuring that adequate resources are allocated to ensure compliance with this Policy.

#### **4.8.5 Chief Financial Officer**

The Chief Financial Officer is responsible for ensuring that adequate financial procedures and controls are implemented.

#### **4.8.6 Director of Controls and Compliance**

The Director of Controls and Compliance is responsible for ensuring that audits for compliance with this Policy and related procedures are conducted as deemed necessary by and reported to the Board, as applicable.



**Appendix A - International Missing Receipt Form**



## **Appendix B - Red Flags**

The following is a list of possible red flags that may arise during the course of your employment with us 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 you encounter any of these red flags while working for us, you must report them promptly to the General Counsel, the Chief Financial Officer, or our Human Resources Department using the procedure set out in this Policy:

- You become aware that a third party engages in, or has been accused of engaging in, improper business practices;
- You learn 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;
- 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 request 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 you provide employment or some advantage to a friend or relative;
- You receive an invoice from a third party that appears to be non-standard or customized;
- A third party insists on the use of side letters or refuses to put terms agreed in writing;



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- You notice that we have 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;
- You are offered an unusually generous gift or offered lavish hospitality by a third party;
- In the course of requesting reimbursement for expenses incurred on behalf of the Company, a third party representative states that a particular amount of money is needed in order to “get the business” or “make the necessary arrangements,” or a third party requests for the Company to prepare false documentation, like purchase orders or invoices; and
- A third party asks that its identity be held confidential or requests the Company to work through intermediaries.