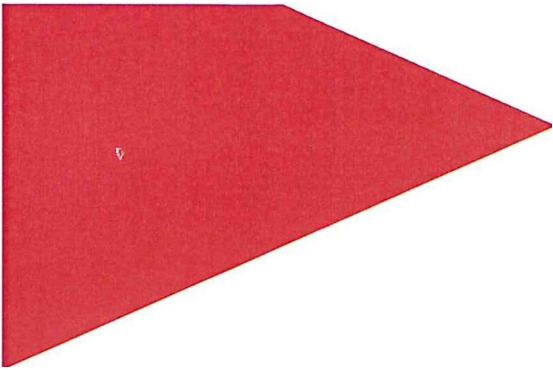


**SUPPLEMENT TO  
DAVID BROWN SANTASALO  
GLOBAL ANTI-CORRUPTION COMPLIANCE POLICY**



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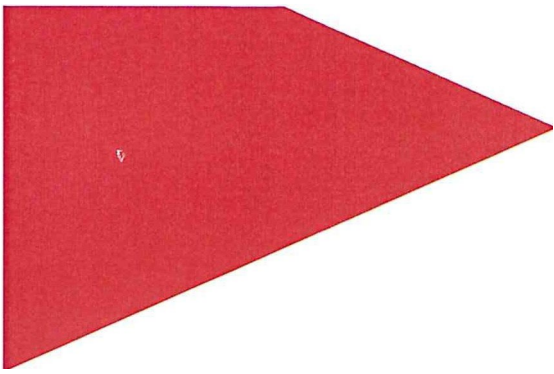
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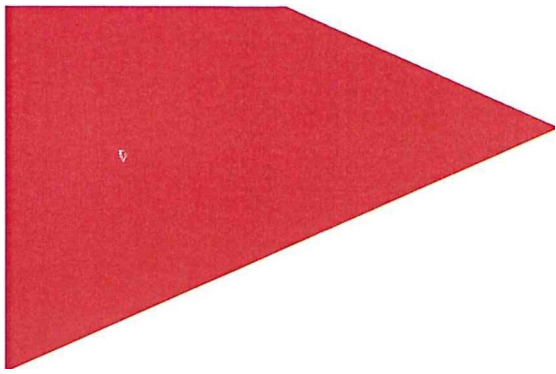
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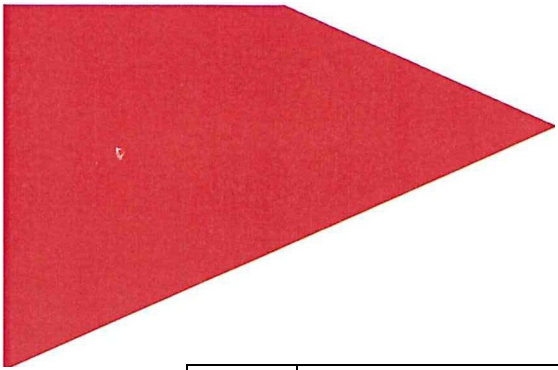
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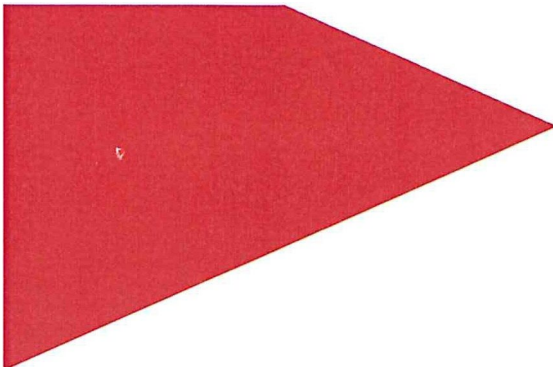


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A	Summary of global anti-corruption laws
B	Due diligence review questionnaire for Authorised Resellers
C	Due diligence questionnaires for Business Partner located or performing services in a country with CPI score equal to or above 50
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L	Request for Approval of Third Party Hospitality, Travel and Gifts
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R	Request for Approval for David Brown Santasalo Staff to Accept Hospitality, Travel and Gifts



This Supplement to the David Brown Santasalo Global Anti-Corruption Policy (the "Policy") provides guidance to assist the Company's managers and other personnel with day-to-day compliance responsibilities with the requirements set out in the Policy. This Supplement should be read in conjunction with the Policy.

Defined Terms and Commonly Used Terms used throughout this document can be found at the end of this Supplement.

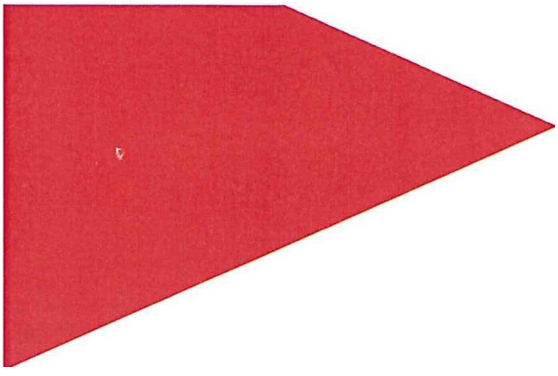
### **HOSPITALITY, TRAVEL EXPENSES, GIFTS AND ENTERTAINMENT**

The Company prohibits the **giving** or **receiving** of anything of value to any individual or organisation except as allowed in this Policy.

Any hospitality, travel expense, gift or entertainment given or received must have all the following characteristics. It must:

- be provided in connection with a *bona fide* and legitimate business purpose, for example to help maintain cordial business relationships;
- not be motivated by a desire to exert improper influence, the expectation of reciprocity or be intended to induce conduct that amounts to a breach of an expectation that a person will act in good faith, impartially and in accordance with a position of trust;
- be reasonable and customary under the circumstances;
- be tasteful and commensurate with the accepted local customs;
- comply with applicable local written laws and regulations that apply; and be properly recorded and approved in accordance with this Policy.

Hospitality, travel expenses, gifts and entertainment require prior approval by the David Brown Santasalo CEO or Head of Compliance, as provided below for each of the following types of expenses, respectively.



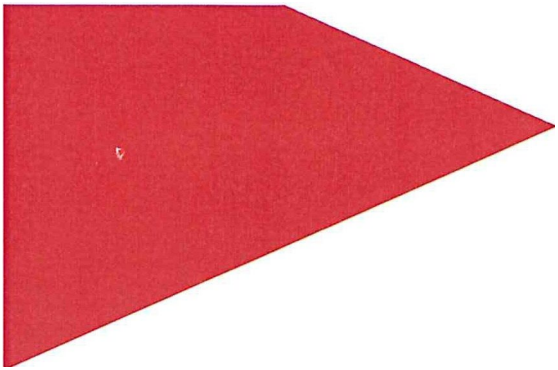
## **I. PROVISION OF HOSPITALITY TO THIRD PARTIES**

All hospitality, including meals must be reasonable and customary, and provided in the normal course of business. In addition, such hospitality expense must be permissible under the applicable written local laws and regulations. Lavish meals or inappropriate entertainment should always be avoided. The Company should make payment for such expenses directly to the restaurant, hotel or other service provider. In addition, any hospitality expense over £75 (or equivalent local currency or pre-agreed sum in the territory as set out in the David Brown Santasalo Anti-Corruption training) per person for any individual must be approved in writing in advance by the David Brown Santasalo CEO or Group Head of Compliance. An Approval of Third Party, Hospitality and Gifts form is attached as Exhibit L.

## **II. PAYMENT OF THIRD PARTY TRAVEL EXPENSES**

The payment of all third party travel expenses, 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 written local laws and regulations, and must be limited to what is necessary to meet the business need being met. The Company disfavours the payment of *per diems* to Governmental/Political Officials, and such payments will be reviewed carefully before they are approved. Wherever possible, the Company should arrange to reimburse the service provider or the governmental entity directly for the expenses rather than reimburse the individual. Any travel expense over £75 (or equivalent local currency or pre-agreed sum in the territory as set out in the David Brown Santasalo Anti-Corruption training) per person for any individual must be preapproved in writing by your Divisional Managing Director, David Brown Santasalo CEO or Group Head of Compliance. Under no circumstances should travel expenses be made:

- directly by cash payment to any individual;
- for expenses relating to family members or other individuals accompanying an individual



unless prior written approval has been received from the David Brown Santasalo CEO or Group Head of Compliance;

- for expenses relating to travel that are not directly related to the Company's facilities, products or services unless prior written approval has been received from the David Brown Santasalo CEO or Group Head of Compliance; or
- for expenses in excess of those that would be incurred by a Company employee of equivalent status if such Company employee were to travel to the same destination unless prior written approval has been received from the David Brown Santasalo CEO or Group Head of Compliance.

An Approval of Third Party, Hospitality and Gifts form is attached as Exhibit L.

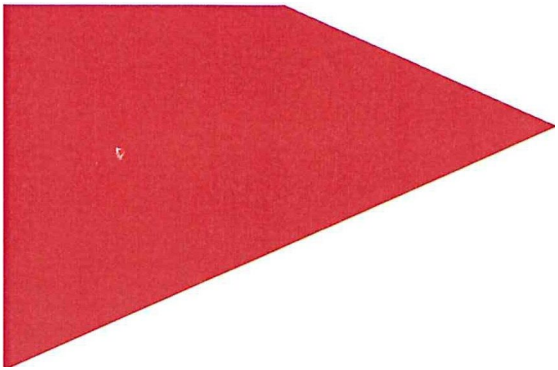
### **III. PROVISION OF GIFTS AND ENTERTAINMENT TO THIRD PARTIES**

Gifts and entertainment should be avoided unless specifically permissible under written local rules, and consistent with local custom and business practice. Such gifts or the payment of entertainment expenses are permitted only if they will not create the appearance of impropriety. All gifts must comply with the Company's requirement that any gift or payment of entertainment expenses over £75 (or equivalent local currency or pre-agreed sum in the territory as set out in the David Brown Santasalo Anti-Corruption training) must be approved in advance in writing by the David Brown Santasalo CEO or Group Head of Compliance. An Approval of Third Party, Hospitality and Gifts form is attached as Exhibit L.

### **IV. RECEIPT OF GIFTS, HOSPITALITY, ENTERTAINMENT AND TRAVEL EXPENSES**

- **All gifts/travel/entertainment offered to DBS employees, irrespective of value, must be recorded in the local site Compliance Register** with transparency and accuracy as soon as practicable after they have been offered.
- All gifts/travel/entertainment with a value in excess of £75 (or equivalent local currency or pre-agreed sum in the territory as set out in the David Brown Santasalo Anti-Corruption training) offered to DBS employees, must be approved in advance, in writing, by the local





Managing Director/General Management and the Group Head of Compliance using Exhibit R to the Policy.

- Where local laws in applicable jurisdictions impose a lower permissible limit, the applicable law must be adhered to in each relevant jurisdiction.

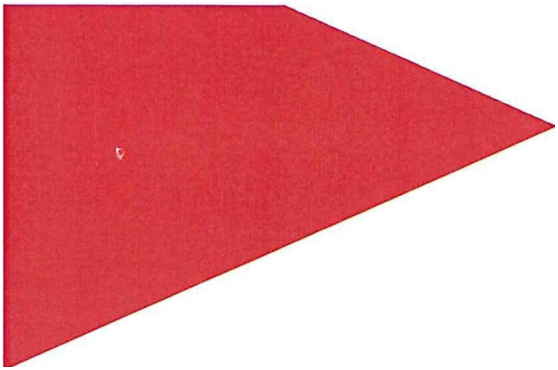
**V. RECORD-KEEPING AND REVIEW**

Permissible hospitality, travel expenses, gifts and entertainment received or provided must be recorded accurately and transparently in the Company's books and records with sufficient detail and documentation to identify each recipient and provider's name and title, the name and title of each beneficiary of the payment/receipt, and the purpose of the payment/receipt. David Brown Santasalo will maintain a register of all hospitality, travel expenses, gifts and entertainment that have been submitted for approval in accordance with the procedure set out above, whether or not approved or declined.

At least annually, David Brown Santasalo internal audit team will review records of those expenditures, in particular, those relating to Governmental/Political Officials that required prior approval by David Brown Santasalo CEO or Head of Compliance under this Policy. The review shall determine if such expenditures are appropriate and if there are any red flags, such as cumulative provision of entertainment, gifts or other expenses that may suggest improprieties.

**CHARITABLE DONATIONS, SPONSORSHIPS AND POLITICAL CONTRIBUTIONS**

Because of the potential risk of funds or something of value being diverted for an improper purpose, the Company requires that all requests for charitable donations and sponsorships be approved by the David Brown Santasalo CEO or Group Head of Compliance. The David Brown Santasalo CEO or Group Head of Head of Compliance should conduct appropriate due diligence regarding the recipient entity, the proposed contribution, and the permissibility of the donation under applicable law and coordinate with the appropriate finance executive,



who will ensure that such contributions are properly and transparently recorded with sufficient detail and documentation to support the transactions in the Company's books and records. A *Request for and Approval of Charitable Donation* is attached as Exhibit M.

Political contributions are not permitted under any circumstances.

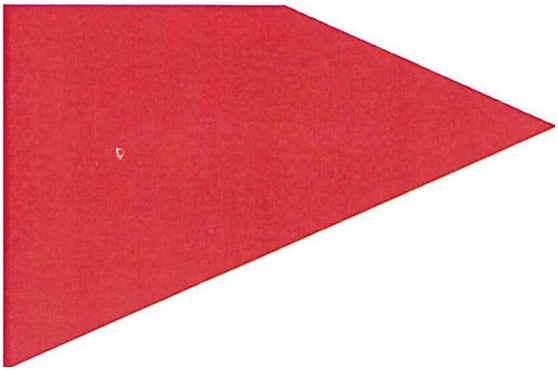
### **TRANSACTIONS WITH THIRD PARTIES**

Every agreement between the Company and a Business Partner or Authorised Reseller is subject to the mandatory due diligence process, pre-approval, approval, training and certification requirements under the process outlined below to ensure the following:

- There is a clear rationale for the Company doing business with the Business Partner or Authorised Reseller;
- The Company knows who we are dealing with;
- The Company is aware of any information suggesting unethical or improper behaviour by the Business Partner or Authorised Reseller's principal owners, officers, directors and Key employees;
- The Business Partner or Authorised Reseller's reputation suggests they will be able to meet the Company's standards;
- The Company maintains control of the use of its brands; and
- The Company communicates its third party code of conduct appropriately

Before retaining a Business Partner or Authorised Reseller, the Company must complete the following steps:

- (1) Obtain an International Intermediary Business Rationale setting out why the appointment of the proposed Business Partner or Authorised Reseller is requested, what value it is anticipated they will add and providing other information determined by the Group Head of Compliance or CEO for the purposes of preliminary assessment (See Exhibit O);



- (2) Obtain Due Diligence Record (see Section I below);
- (3) Prepare Checklist for Candidate Business Partner or Authorised Reseller Package (see Section II below); and
- (4) Submit Checklist and supporting Exhibit O Business Rationale to the Group Head of Compliance, Group Compliance Manager or David Brown Santasalo CEO
- (5) Obtain a legally binding agreement to govern the amount and terms of payment of any commission.

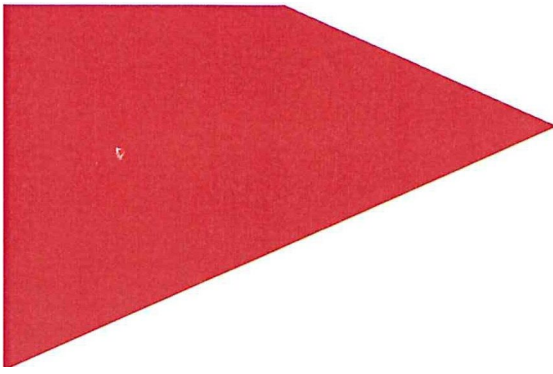
This Policy does not require the cessation of existing business while an existing Business Partner or Authorised Reseller is reviewed under this Policy.

## **I. DUE DILIGENCE RECORD**

For each Business Partner and Authorised Reseller, once an *International Intermediary Business Rationale form* (Exhibit O) is completed and accepted by the Group Head of Compliance, Chief Organisation and Development Officer and David Brown Santasalo CEO the Company must complete (as required by Section B below), a Due Diligence Record. Any deviations from the due diligence process must be approved in advance by the David Brown Santasalo CEO or Group Head of Compliance. In addition to creating, maintaining and updating an appropriate Due Diligence Record of all Business Partners and Authorised Resellers, the Company will arrange regular internal reviews or audits of Due Diligence Records for compliance with this Policy.

The due diligence process described herein may be waived and/or modified *only* upon approval by the David Brown Santasalo CEO or Group Head of Compliance. Such decisions should only be made in limited circumstances, such as (a) the required due diligence information cannot be obtained and (b) the information would add little or no value to the review. The David Brown Santasalo CEO or Group Head of Compliance should consult with and obtain the recommendation of the David Brown Santasalo Legal Department before a significant waiver or modification is approved.

### **A. DUE DILIGENCE FOR AUTHORISED RESELLERS**

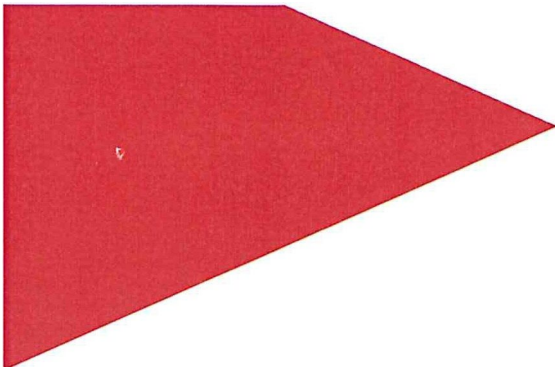


The Due Diligence Threshold for Authorised Resellers is reached if:

- The Authorised Reseller requests or receives from the Company any form of authentication (written or otherwise) from the Company that it is authorised by the Company to re-sell the Company's products; and/or
- The Authorised Reseller is licensed to use the Company's brands; and/or
- The Authorised Reseller purchases products from a DBS Group Company in any calendar year with an aggregate Net Invoice Price which meets the value threshold, if any, for Due Diligence to be required, set by the relevant DBS Group Company's Divisional Managing Director.

If the Due Diligence Threshold is reached by the proposed Authorised Reseller, then the Company will, as a minimum, request:

- The legal name of the Authorised Reseller;
- Name of Principals, directors and officers, and its Key employees engaged in the resale of the Company's products; Current employment as a Governmental/Political Official of owners, directors and Key employees;
- Beneficial ownership by a government or political party official or agency (including royalty);
- Self-certification of financial stability;
- Use of sub- contractors/intermediaries for sales functions;
- One business reference;<sup>1</sup>
- Identification of any criminal or regulatory proceeding or investigation that the Authorised Reseller or any of its Key employees have been subject to in the past three years; and
- Certification of compliance with applicable Global Anti-Corruption Laws.
- Completion of DBS anti-corruption training



<sup>1</sup> This requirement can be waived by the David Brown Santasalo CEO or Group Head of Compliance if the Authorised Reseller has been doing business with the Company for a minimum of one year preceding the request for information for the Due Diligence Record.

A sample questionnaire is provided in Exhibit B *Due diligence questionnaire for Authorised Resellers*.

**B. RESELLERS NOT REACHING THE ‘AUTHORISED RESELLER’ DUE DILIGENCE THRESHOLD**

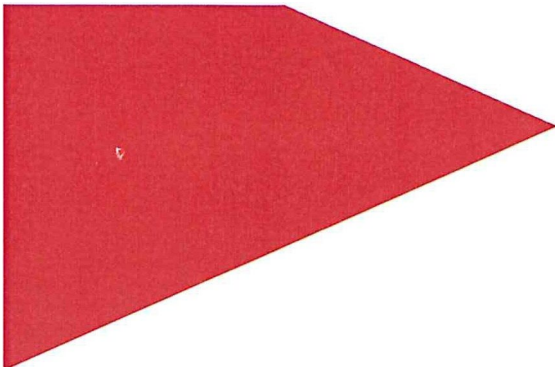
The Company will, at a minimum, conduct Dow Jones/Factiva searches and reasonable internet searches against the disclosed name of each Reseller and, as far as reasonably practicable, offer bi-annual anti-corruption training (including certification of anti-corruption compliance) to each of the disclosed personnel who are engaged in the resale of the Company’s products. As far as reasonably practicable, the Reseller will be required to agree to adhere to the Company’s Third Party Code of Conduct

**C. DUE DILIGENCE RECORD FOR BUSINESS PARTNERS**

When the Company either uses an outside service provider (such as Trace International, Inc.) to create a Due Diligence Record, or when this is prepared internally, such record must be created in accordance with the procedures defined below. The requirements of the initial due diligence process will vary depending on the CPI score for the country where the Business Partner is located or performing services as defined by Transparency International. The relevant CPI score shall be the score for the year in which the Due Diligence Record is created. Accordingly, the Due Diligence Record for Business Partners that are either located in, or will perform any services in, countries with a CPI score equal to or above 50 must, at a minimum, comply with the requirements set forth in this Section B para 1 below. The Due Diligence Record for Business Partners that are either based in, or will perform any services in, countries with a CPI score equal to or below 49 must, at a minimum, comply with requirements set forth in this Section B para 2 below.

**1. Business Partner Located or Performing Services in a Country with CPI Score Equal To or Above 50**

The Company or outside service provider will request from each Business Partner, at a minimum,



the following information:

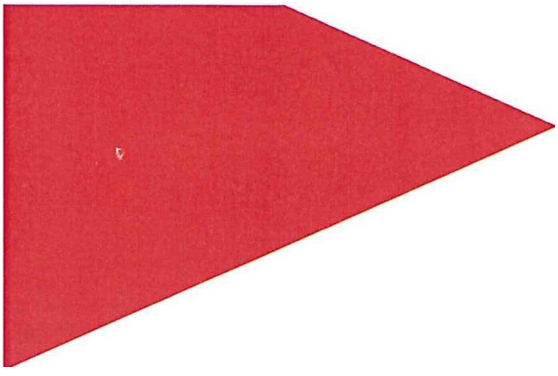
- The legal name of the Business Partner;
- Name of principals, beneficial owners, directors and officers, and Key employees engaged in the Company's business;
- Present status of any principals, owners, directors and officers, and Key employees engaged in the Company's business as a government or political party official (including royalty) or employee;
- Direct or indirect ownership by a government or political party official or agency (including royalty);
- Family relationships of any principal, beneficial owners, directors and/or officers to a government or political party official (including royalty);
- Qualifications and experience of Business Partner;<sup>2</sup>
- Financial statement (audited if possible) for previous fiscal year, or if not available, a self-certification of financial stability;
- One business reference;<sup>3</sup>
- Bank, branch, city and country to where payments should be wired;<sup>4</sup> and
- Identification of any criminal or regulatory proceeding or investigation that the Business Partner or any of its Key employees have been subject to in the past three years.

A sample questionnaire is provided in Exhibit C Due Diligence Questionnaire for 50 or above.

## **2. Business Partner Located or Performing Services in a Country with CPI Score Equal To or Below 49**

The Company or outside service provider will request from each Business Partner, at a minimum, the following information:

- The legal name of the Business Partner;
- Business and technical qualifications;<sup>5</sup>



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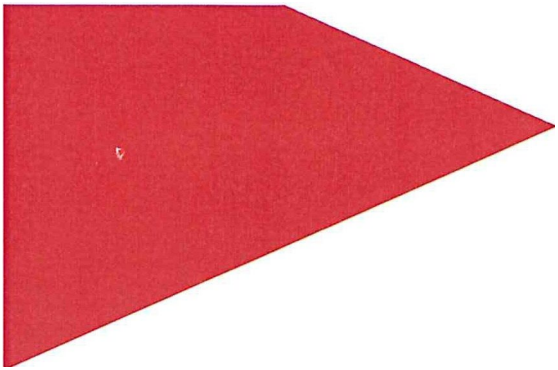
<sup>2</sup> This requirement can be waived by the David Brown Santasalo CEO or Group Head of Compliance if this information available from other sources. If the Business Partner's qualifications and experience are not obtained from the Business Partner, the same information must nonetheless be obtained and included as part of the Due Diligence Record.

<sup>3</sup> This requirement can be waived by the David Brown Santasalo CEO or Group Head of Compliance if the Business Partner has been doing business with the Company for a minimum of eighteen months preceding the request for information for the Due Diligence Record.

<sup>4</sup> This requirement can be waived by the David Brown Santasalo CEO or Group Head of Compliance if the Business Partner has been doing business with the Company for a minimum of eighteen months preceding the request for information for the Due Diligence Record *and* payment will be made to the same bank, branch, city and country as previously made to the same the Business Partner.

<sup>5</sup> This requirement can be waived by the David Brown Santasalo CEO or Group Head of Compliance if this information available from other sources. If the Business Partner's qualifications and experience are not obtained from the Business Partner, the same information must nonetheless be obtained and included as part of the Due Diligence Record.

- 
- Name of principals, beneficial owners, directors and officers, and Key employees engaged in the Company's business;
  - Present status of any principals, beneficial owners, directors and officers, and Key employees as a government or political party official (including royalty) or employee;
  - Direct or indirect ownership by a government or political party official or agency (including royalty); family relationships of any principal, beneficial owners, directors and/or officers to a government or political party official (including royalty);
  - Business Partner structure or organisational chart, including identification of any parent companies, subsidiaries or jointly-owned companies;
  - CV (or an equivalent document) of each principal, beneficial owner, director and/or officer, and Key employees engaged in the Company's business describing the person's experience and employment history;
  - Financial statement (audited if possible) for previous the fiscal year or equivalent record that provide evidence of the appropriate capitalization and financial responsibility of the Business Partner;



- One independent business reference<sup>6</sup>;
- Bank, branch, city and country to where payments should be made<sup>7</sup>; and
- Identification of any criminal or regulatory proceeding or investigation that the Business Partner or any of its current employees have been subject to in the past three years.

A sample questionnaire is provided in Exhibit D *Due diligence questionnaire for Business Partner located or performing services in a country with CPI score equal to 49 or below*.

<sup>6</sup> This requirement can be waived by the David Brown Santasalo CEO or Group Head of Compliance if the Business Partner has been doing business with the Company for a minimum of two years preceding the request for information for the Due Diligence Record.

<sup>7</sup> This requirement can be waived by the David Brown Santasalo CEO or Group Head of Compliance if the Business Partner has been doing business with the Company for a minimum of two years preceding the request for information for the Due Diligence Record *and* payment will be made to the same bank, branch, city and country as previously made to the same the Business Partner.

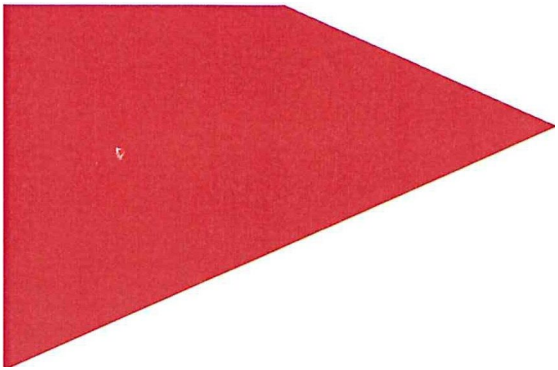
#### **D. OWNERSHIP OF BUSINESS PARTNER AND INDEPENDENT CONFIRMATION OF OWNERSHIP**

If the candidate is either based in, or will perform any services in, countries with a CPI score equal to or below 49, the individual shareholders and the individuals behind corporate ownership (including partnership) must be identified and their ownership verified by:

- A Dunn & Bradstreet report or its equivalent;
- A certificate of incorporation or official confirmation of ownership from the government of the territory in which the candidate is incorporated; or
- A letter from a bona fide, independent law firm or accounting firm that acts on behalf of the candidate (a sample is attached to Exhibit E Independent Confirmation of Ownership).

In addition, Company employees with any particular knowledge regarding ownership,





especially any information that might raise concerns as to the suitability or appropriateness of the candidate, must disclose that information in the due diligence documentation submitted for approval.

The independent confirmation of ownership must be updated at each renewal of an agreement with a Business Partner, unless the Business Partner certifies in writing that there has been no change in ownership. In such circumstances, independent confirmation of ownership is required every five years although where appropriate, after assessing the risks for a particular Business Partner of category or group of Business Partners, the Group Head of Compliance may extend this to 7 years. Updated independent confirmation of ownership is not required for amendments unless the Business Partner reports a change in ownership or the Company otherwise has reason to believe there was such a change. Whenever a Business Partner reports a change in ownership, the Company must obtain independent confirmation of ownership.

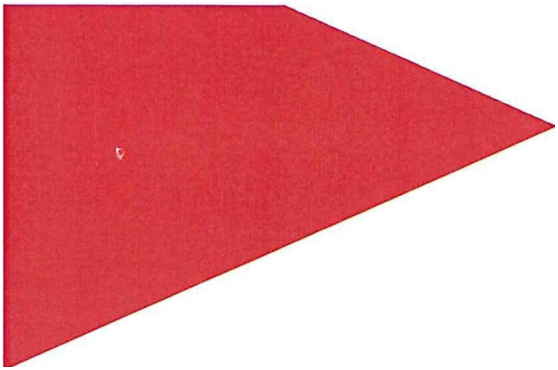
#### **E. BUSINESS REFERENCES**

The candidate for a Business Partner or Authorised Reseller may be required to identify companies or individuals that can serve as business references. Using this information, the Company should contact the listed business references, and should document the results of each such contact. Exhibit F *Reference Check Sample Questions for candidate Business Partner* provides sample questions that may be used for reference checks. If possible, the reference should be provided by a company whose relationship with the candidate is similar to the type of relationship to be entered into by the candidate and the Company (*e.g.* sales agent for foreign supplier).

All reference requests that seek references for individuals residing in the UK or European Union, or

which are likely to elicit personal data pertaining to individuals residing in the UK or European Union, should include a privacy statement along the following lines:

Any personal data sent to us will be processed for the sole purpose of evaluating Business Partner/Authorised Reseller as a potential [insert description], and every effort will be made to keep all information confidential. By forwarding personal data to us, you consent to our processing and transfer of such data.



**F. DENIED PARTIES AND MEDIA SEARCHES**

It is Company Policy not to do business with any Business Partner or Authorised Reseller that is a so-called "denied party" - on a list of prohibited parties maintained by the governments of the countries in which we do business. If the Company uses an outside service provider to conduct due diligence on Business Partners or Authorised Resellers, the outside service provider must conduct the search for "denied parties" as part of the due diligence process. If the Company conducts its own due diligence, it must conduct the "denied parties" search in addition to collecting the information identified above and below from the Business Partner or Authorised Reseller. The Company uses Dow Jones software that enables electronic searches of numerous global denied parties' lists.

In addition, the Company should conduct an internet or other media search of the prospective Business Partner or Authorised Reseller, to verify the information provided by the Business Partner. The Company may use an outside service provider to conduct due diligence on Business Partners and Authorised Resellers. The results of the media search should be documented in the Due Diligence Report.

**G. FINANCIAL STATEMENTS**

The Policy requires that each Business Partner candidate or Authorised Reseller candidate provide certain assurances regarding its financial stability. The Company should review this information to confirm the financial viability and reliability of the candidate and to assess whether or not the candidate has the financial stability to perform all of the types of services that will be required of it. Financial statements may indicate excessive payments for gifts and

hospitality (which could be provided to Governmental/Political Officials), or suggest illegal activities by the candidate Business Partner. In cases in which financial statements are unavailable or where it is a genuine hardship for the applicant to provide the information, such as for an individual, unincorporated sole proprietorship or closely-held private company, the Company may determine that one of the three following alternatives should be substituted for the financial

statements: (a) the Business Partner may complete the form of financial disclosure attached at Exhibit G *Financial disclosure letter*; (b) the Company may obtain a reference from the Business Partner's bank; or (c) the Company may obtain a D&B (or equivalent) report on the Business Partner.

## **H. GLOBAL ANTI-CORRUPTION LETTER**

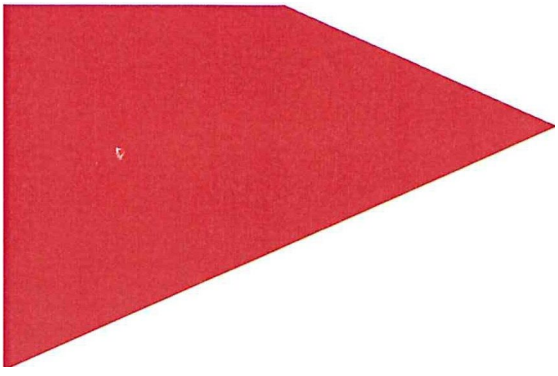
In addition to providing the information for the Due Diligence Record, each Business Partner and Authorised Reseller must sign a letter confirming certain information (the *Global anti-corruption letter*). A sample letter is provided as Exhibit H *Global anti-corruption letter*. The David Brown Santasalo CEO or Group Head of Compliance may tailor the Global anti-corruption letter, although it must, at a minimum, contain the following information:

- The Company's summary of Global anti-corruption laws;
- A general overview of the behaviour expected and required of the Business Partner and Authorised Reseller; and
- It must elicit written confirmation and agreement not to violate the Global anti-corruption Laws or make a prohibited corrupt payment under penalty of termination of the agreement and forfeiture of commissions or other amounts earned.

## **II. CHECKLIST FOR CANDIDATE BUSINESS PARTNER OR AUTHORISED RESELLER PACKAGE**

Before executing any agreement with a prospective Business Partner or Authorised Reseller, the following information must be submitted to the David Brown Santasalo Group Compliance Manager:

- Due Diligence Record (either a record compiled by an outside service provider or a record compiled by the Company);
- Executed Global Anti-Corruption Letter;
- Results of the "denied parties" searches, if Due Diligence Record is compiled by the Company;
- The proposed draft agreement; and



- *A Checklist for due diligence package obtained for Business Partner or Authorised Reseller* in the forms attached as Exhibit I.

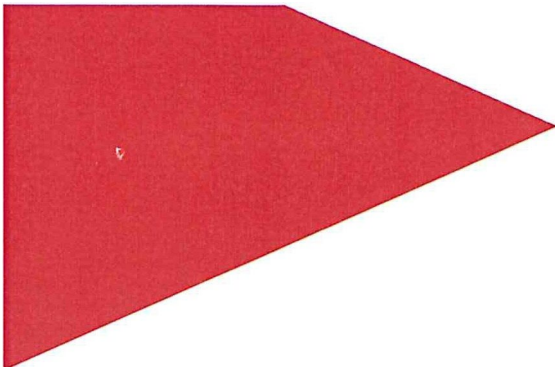
If some of the information required for the Checklist cannot be obtained, the missing information must be clearly identified and the reasons for its absence must be explained writing to the David Brown Santasalo CEO or Head of Compliance. The David Brown Santasalo CEO or Head of Compliance will consider the absence of this information in deciding whether to approve the Business Partner or Authorised Reseller agreement. The David Brown Santasalo CEO or Head of Compliance or Group Compliance Manager may consult with and obtain a recommendation from the David Brown Santasalo Legal Department when required information cannot be obtained.

### **III. GROUP HEAD OF COMPLIANCE OR CEO APPROVAL**

The David Brown Santasalo CEO or Group Head of Compliance will review the recommendation of the Group Compliance Manager following his/her review of the package supporting the Checklist for Candidate Business Partner or Authorised Reseller and may reject the candidate, seek additional information from the candidate, or approve the candidate. In the course of considering a candidate, the David Brown Santasalo CEO or Group Head of Compliance may consult with the David Brown Santasalo Legal Department before reaching a decision. The David Brown Santasalo CEO's or Group Head of Compliance's approval must be obtained before any employee:

- Enters into a new Business Partner agreement or Authorised Reseller framework agreement (i.e. not simply a purchase order);
- Renews or amends an existing Business Partner agreement or Authorised Reseller framework agreement; or
- Terminates an agreement in connection with potential corruption or an alleged legal violation, or where there are other "red flags."

David Brown Santasalo CEO or Group Head of Compliance may give temporary approval to entering into a new Authorised Reseller agreement (valid for 90 days) prior to the



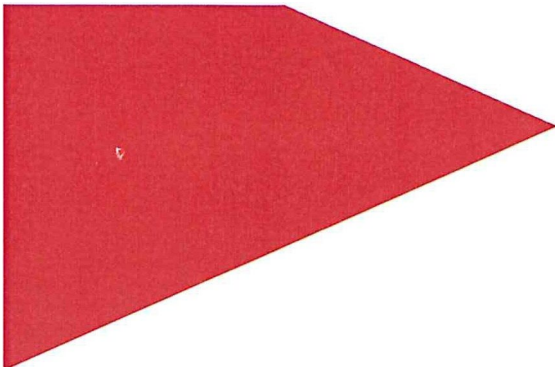
Authorised Reseller completing the due diligence process set out in Section A. Failure of the Authorised Reseller to complete the due diligence process set out in Section A (for whatever reason) and receive David Brown Santasalo's formal approval within 90 days of the Authorised Reseller agreement being signed will result in the Authorised Reseller agreement being automatically terminated.

In exceptional circumstances, the David Brown Santasalo CEO or Group Head of Compliance, in consultation, if required, with the David Brown Santasalo Legal Department, may give temporary approval to the entry, renewal or amendment of a Business Partner or agreement (valid for no more than 90 days) prior to the completion of the due diligence process, but such approval must be in writing and must set forth the justification for the temporary approval.

Approval from the David Brown Santasalo CEO or Group Head of Compliance is *not* required for the following:

- Amendments to a Business Partner or Authorised Reseller agreement which do not increase the level of risk or exposure to the Company, such as a decrease in compensation, reduction in territory or product coverage, or change in contact information;
- The normal expiration of an agreement with a Business Partner or Authorised Reseller; and
- Termination of an agreement with a Business Partner for cause or for convenience, so long as the termination was not related to any potential corruption or allegation of legal violation and there are no other "red flags" that must be reported.

The David Brown Santasalo CEO or Group Head of Compliance should spend sufficient time to review the file presented to him or her and should document in writing any red flags or concerns he or she may have regarding the proposed retention. The David Brown Santasalo CEO or Group Head of Compliance shall document his or her ultimate decision whether to approve the retention. The David Brown Santasalo CEO's or Group Head of Compliance's



decision as to whether to approve the retention should be documented in the Business Partner's or Authorised Reseller's file and maintained for a minimum of five years.

#### **IV. EXECUTION OF AGREEMENT**

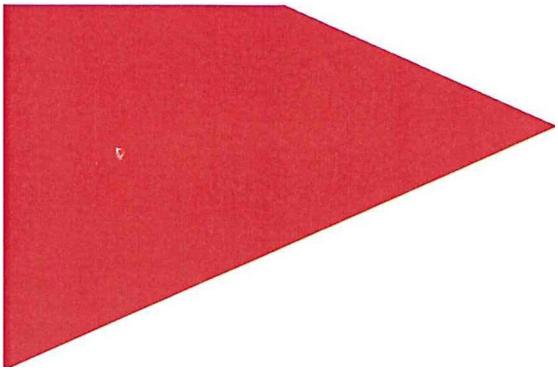
All agreements with Business Partners and Authorised Resellers must be in writing and must contain the mandatory contract clauses in Exhibit J *Sample mandatory contract language*. Note that the required provisions include a promise that the Business Partner or Authorised Reseller will manage each sub-intermediary (such as sub-agent, sub-representative, sub-consultant, or any other sub-intermediary) in the same manner that the Business Partner or Authorised Reseller manages its own employees.

Two copies of the proposed agreement should be sent to the Business Partner or Authorised Reseller with an instruction to sign and return both copies to the Company. Agreements should be sent to the Business Partner or Authorised Reseller either in hard copy or an electronic format that cannot easily be modified (such as a .pdf file). When the Business Partner or Authorised Reseller returns the executed agreements, the Company should review the agreements to ensure that the Business Partner or Authorised Reseller did not amend the terms of the agreement. Once the agreement has been reviewed, the agreements should be signed on behalf of the Company and one executed copy returned to the Business Partner or Authorised Reseller. The other copy should be retained in the Business Partners' or Authorised Reseller's file.

#### **V. RENEWAL OF AGREEMENTS**

All Business Partner or Authorised Reseller agreements must expire on their own terms within a reasonable period of time or be terminable by DBS on notice of no more than one year (but preferably three months).

Renewals of agreements with Business Partners or Authorised Resellers must be approved in the same manner as new agreements (*i.e.* the procedure described in Section III). With every renewal of an agreement, the Business Partner or Authorised Reseller must inform the Company of any changes to the information requested as part of the due diligence package, sign the *Global anti-*



*corruption letter*, Exhibit H and the Company must update its due diligence review in accordance with the guidance contained herein.

If the original Due Diligence Record is less than 5 years old (again where appropriate, after assessing the risks for a particular Business Partner or Authorised Reseller category or group of Business Partners or Authorised Resellers; the Group Head of Compliance may extend this to 7 years), and there are no changes to any information that was requested as part of the Company's due diligence, the Business Partner or Authorised Reseller must provide a written certification that all information previously provided is current and can be relied upon by the Company. A sample certification is attached as Exhibit K *Certification of no change in due diligence*. If there are changes to any information that was provided to the Company (or outside service provider) as part of its due diligence, the Business Partner or Authorised Reseller must provide written notification of the changes and certify that there are no other changes to the information requested.

If the original Due Diligence Record is more than eight years old, the information previously obtained cannot be relied upon and must be updated. In such circumstances, the Company and Business Partner or Authorised Reseller must comply with the due diligence requirements set forth in Section I.

If an agreement with a Business Partner expires before its renewal is approved as provided here, the Business Partner must stop acting on behalf of the Company until the renewal process is completed and a new agreement is in effect. However, David Brown Santasalo CEO or Group Head of Compliance may approve extending the existing agreement for up to 90 days if the additional time is necessary for the David Brown Santasalo CEO or Group Head of Compliance to complete his or her review of the proposed renewal agreement.

If an agreement with an Authorised Reseller expires before its renewal is approved as provided here, the Authorised Reseller may continue as an Authorised Reseller for up to 90 days if the additional time is necessary for the David Brown Santasalo CEO or Group Head of Compliance to complete his or her review of the proposed renewal agreement. Thereafter the Authorised Reseller may continue as a Reseller, but will not be permitted to use the DBS brands, nor to hold itself out as authorised in any way to represent DBS.

## VI. AMENDMENT OF AGREEMENT

If the proposed amendment would materially increase the risks to the Company in connection with an agreement with a Business Partner or Authorised Reseller, such as any increase in the amount or percentage of compensation payable to the Business Partner or discount given to the Authorised Reseller, the David Brown Santasalo CEO or Group Head of Compliance must approve the amendment. The David Brown Santasalo CEO or Group Head of Compliance need not approve amendments that do not present a material increase in risk, such as amendments to decrease the compensation payable to the Business Partner (or the discount given to the Authorised Reseller) or narrow the territory or product range for which the Business Partner or Authorised Reseller represents the Company

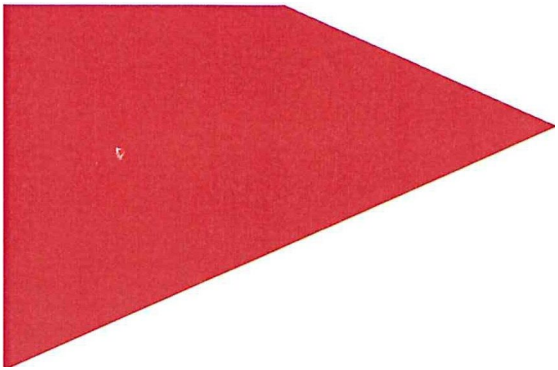
## VII. COMPLIANCE CERTIFICATIONS DURING TERM OF AGREEMENT

Each Business Partner and Authorised Reseller must provide written confirmation of anti-corruption compliance upon each renewal of the agreement with the Company. The Business Partner or Authorised Reseller should also be asked to certify that it has not violated and will not violate the Global Anti-Corruption Laws and will promptly report to the Company any information that comes to its attention that may indicate such a violation. The certifications must be signed by someone with the authority to legally bind the Business Partner. The content of the certificate for this purpose should include at least equivalent provisions to those provided in Exhibit H *Anti-corruption letter*.

## VIII. TRAINING OF BUSINESS PARTNERS AND AUTHORISED RESELLERS

The Company will provide training material and the Global Anti-Corruption Compliance Policy, this Supplement to that Policy and Summary of Global Anti-Corruption Laws to each Business Partner and Authorised Reseller at least every other year. The extent and nature of the training shall be decided by the Group Head of Compliance in conjunction with the CEO, based upon the risk assessment carried out of the Company and the relevant Business Partners and Authorised Resellers. The Company must maintain records regarding training material provided to their





Business Partners or Authorised Resellers.

## **IX. TERMINATION OF AGREEMENT**

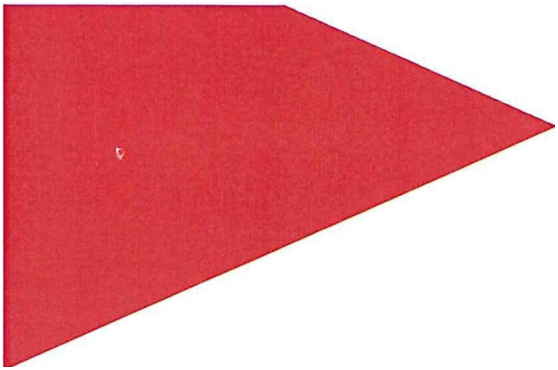
Prior to terminating any agreement with a Business Partner or Authorised Reseller for reasons related to this Policy, the Company first must obtain the approval of the David Brown Santasalo Legal Department, the David Brown Santasalo CEO or Group Head of Compliance. Approval from General Counsel, the David Brown Santasalo CEO or Group Head of Compliance is only required when termination of the agreement is related to potential corruption, an alleged legal violation or other violation of the Policy unless their approval is required under other DBS Group internal controls.

## **X. SEPARATION OF FUNCTIONS**

The Company must ensure that the personnel who oversee the selection and due diligence procedures for Business Partners and Authorised Resellers under this Supplement, and who administer such agreements on behalf of the Company, are separate and distinct from the personnel who control procedures for payments to Business Partners or Authorised Resellers, except to the extent of confirming the validity of the agreements.

### **OTHER THIRD PARTY BUSINESS TRANSACTIONS**

- In addition to the other requirements of this Policy; if practicable, the Company will deliver the Company's Code of Conduct to every person, firm or company it conducts business with.



**JOINT VENTURES AND SIMILAR ARRANGEMENTS**

**I. POLICY REQUIREMENTS**

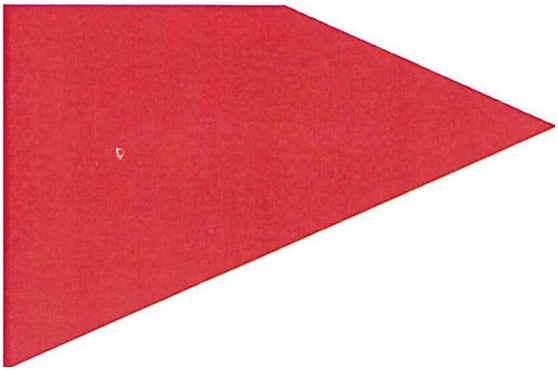
The Company is potentially liable under the Global Anti-Corruption Laws, as well as other applicable laws, for any illegal activities by a joint venture owned in part by the Company or one of its subsidiaries, or by the actions of its joint venture or marketing agreement partner. Accordingly, the Policy requires the Company consult with General Counsel, the David Brown Santasalo CEO and the Group Head of Compliance before entering into a joint venture or other similar arrangement to determine : (1) what bribery risks might arise, (2) what due diligence is necessary prior to the formation of the joint venture to ensure compliance with the Global Anti-Corruption Laws; (3) what representations regarding Global Anti-Corruption Law compliance need to be included in the contractual documentation for the joint venture, and (4) how best to establish an appropriate anti-bribery compliance program for the joint venture after the transaction closes. The required minimum due diligence and approval procedures and contractual representations for joint ventures are set forth below.

**II. DUE DILIGENCE FOR JOINT VENTURES AND SIMILAR ARRANGEMENTS**

Before the Company enters into a joint venture with an unrelated third party, anti-corruption due diligence must be conducted on that third party to ensure:

- There is a clear rationale for doing business with the third party;
- The Company knows who it is dealing with;
- The Company is aware of any information suggesting unethical or improper behaviour by the third party, its principal owners, officers, directors and Key employees;
- The third party's reputation suggests they will be able to meet the Company's standards.

The Company should consult with David Brown Santasalo Legal Department and the David



Brown Santasalo CEO and Group Head of Compliance to determine whether any anticorruption due diligence must be conducted.

If a determination is made that due diligence must be conducted on a prospective joint venture partner, the due diligence review shall be completed in the same manner set above for Due Diligence Record for Business Partners (See Section I.B). Once the due diligence information has been collected, the information must be reviewed, and the proposed joint venture or cooperative marketing agreement must be approved by the DBS Group Head of Compliance and General Counsel.

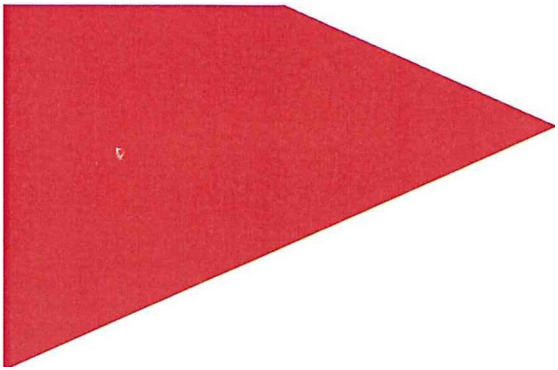
### **III. EXECUTION OF AGREEMENT**

Once the formation of a joint venture or a cooperative marketing arrangement has been approved, the proposed contract can be executed and the joint venture formed. Agreements with joint venture partners and cooperative marketing agreements must be in writing and must contain anti-corruption contract clauses similar to those included in contracts with commission Agents.

### **IV. OVERSIGHT OF JOINT VENTURES AND SIMILAR ARRANGEMENTS**

The Company should consult with the DBS Head of Compliance, with concurrence of the David Brown Santasalo CEO and Group General Counsel, regarding how best to establish an appropriate anti-bribery compliance program for each joint venture.

In addition, the Company personnel who are responsible for routine interactions with Business Partners involved in joint ventures, teaming agreements or other cooperative arrangements must exercise continuing oversight of their activities on behalf of the Company. As with agreements with other Business Partners and Authorised Resellers, red flags can arise in joint ventures and similar arrangements. The presence of any red flag mandates greater scrutiny by the Company and the implementation of safeguards against a violation of the Global Anti-Corruption Laws. The following is a list of some of the red flags that can arise in a joint venture or similar arrangement and which should be considered when conducting due diligence:

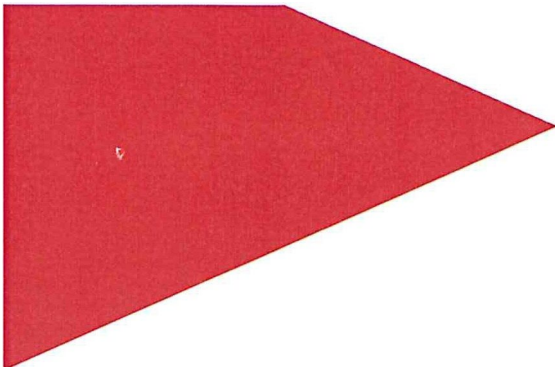


- A partner to the joint venture has an unusual corporate structure or is making less than a reasonable contribution to the venture or taking on less than a reasonable level of financial risk relative to the interest it will hold;
- A partner to the joint venture or one of its owners is affiliated with a foreign government or is a Governmental/Political Official of a political party, or a public international organisation;
- A partner to the joint venture was suggested by a Governmental/Political Official;
- The joint venture will be established or operate in a country with a reputation for bribery or corruption;
- A partner to the joint venture cannot contribute anything to the venture except influence with a Governmental/Political Official;
- A partner to the joint venture refuses to agree to reasonable internal controls for the venture;
- The partner to the joint venture refuses to allow the venture to adopt an anti-bribery compliance program;
- The proposed arrangement is not permitted under applicable law;
- The partner to the joint venture insists on having sole control over obtaining any needed government approvals; or
- The partner to the joint venture requests reimbursement for unusual, unexplained, or excessive expenditures.

**GUIDANCE FOR REVIEWING REQUESTS FOR REIMBURSEMENT FOR EXPENSES**

The reimbursement of expenses incurred by third parties working on behalf of the Company presents the particular risk that some portion or all of the money spent was used to provide something of value for an improper purpose. To minimize that risk, individuals asked to approve reimbursement of such expenses should consider whether any of the following "red flags" exist:

- Request for a false invoice or other documentation;



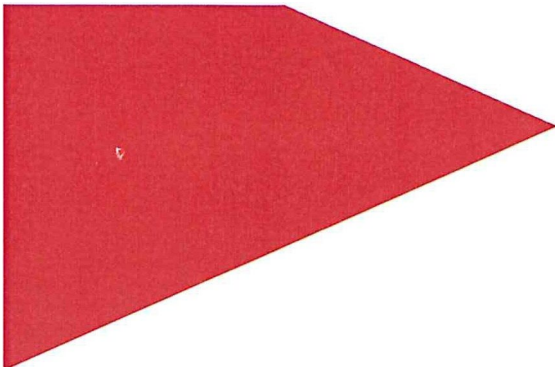
- Claimed expenses not supported or poorly supported by receipts or other documentation;
- Claimed expenses that are excessive in amount given the nature of the expense;
- Unusual values (such as rounded-off amounts);
- Frequent or periodic requests for reimbursement of expenses of the same value;
- Request to reimburse a third party for an expense;
- Request for payment “up front” or before the expense is incurred;
- Request for payments to a third party;
- Request for payment to be made in a country that is not that country where the individual who incurred the expense reside or provided services; or
- Request for payment in cash

Although the presence of any of these red flags does not mean that a bribe has been paid, the expense cannot be reimbursed until the claimed expense has been scrutinized in greater detail and a conclusion reached that no improper payment or gift was made or promised.

### **DEFINED TERMS**

**"Authorised Reseller"** means any individual or entity that buys products from the Company for resale to other dealers, retailers or commercial users, (whether or not the end user of the product is known to the Company) where:

- The aggregate Net Invoice Price of purchases from DBS by the reseller in any financial year of DBS exceeds the sum (if any) set by the applicable DBS Divisional Managing Director; and/or
- The individual or entity that buys products from the Company for resale is permitted by the Company to use the Company’s brands for the purposes of the resale of the Company’s products; and/or
- The individual or entity that buys products from the Company for resale is permitted in writing by the Company to represent itself as being an authorised reseller of the Company’s



products; and

- No commission is paid by the Company. (If a commission is to be paid to a Authorised Reseller for any reason, the Authorised Reseller will be considered a Business Partner for the purposes of this policy).

**"Bribe"** means an offer, payment, promise to pay, or authorization of the payment of *anything of value*, including money or gifts, either *directly, or indirectly* through an intermediary, in an attempt to obtain or retain business or to secure any improper act, or failure to act, or any improper commercial or financial advantage for the Company. The Bribe does not need to be successful to be illegal under the Global Anti- Corruption Laws.

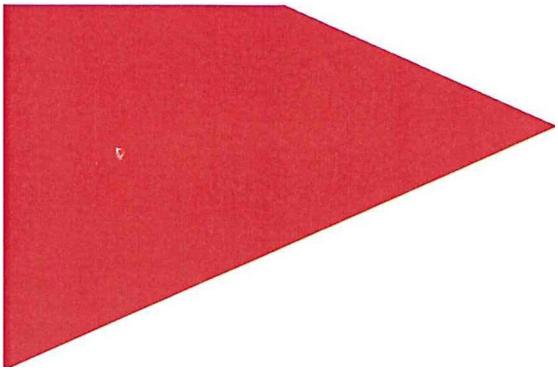
**"Business Partner"** means a person or organization who **performs services for or on behalf of** David Brown Santasalo. This means that depending on the specific circumstances, the following could be regarded as being Business Partners:

- Any third party that acts on behalf of the Company with respect to activities relating to sales, lobbying or obtaining regulatory approvals (e.g. agents, representatives, dealers and sales or marketing consultants);
- Contractors - the extent of nature and extent that the Company requires to carry out diligence on contractors shall depend upon the risk such contractors pose for the Company. This will be determined in the bribery risk assessment of the Company;
- Intermediaries who are paid commission by the Company;
- Suppliers - if they are performing services and securing orders for services, as an authorised provider for the Company rather than providing goods; and
- Joint venture entities.

**"The Company"** means the applicable company and severally each of the applicable companies within the David Brown Santasalo Group.

**"DBS"** means David Brown Santasalo.

**"Global Anti-Corruption Laws"** anti-bribery laws in effect around the world as



summarized in the Summary of Global Anti-Corruption Laws.

**"Governmental/Political Official"** means any government official (including employees of government-owned and government-controlled companies, and employees of public international organizations), political party, party official or candidate and anyone working in an official capacity for or on behalf of a government, government-owned or government-controlled company, public international organization or political party.

**"Key employees"** mean any employees of a Business Partner or Authorised Reseller engaged in the Company's business.

**"Net Invoice Price"** means DBS's invoice price for products sold to the applicable Reseller, less: (i) turnover tax, value added tax, excise or other sales tax payable thereon; (ii) charges in respect of transport or insurance included therein and any packing costs including without limitation export boxing and dock dues; (iii) allowances, discounts or returns in respect thereof; (iv) mounting purchasers prime movers; (v) field service and (vi) contract price adjustment covering escalation during a manufacturing period if to a recognised national or industrial formula;

**"Red flag"** means any circumstance which may indicate an increased risk of corruption.

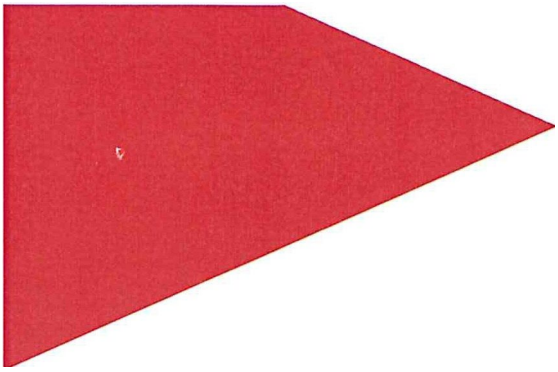
**"Reseller"** means any individual or entity that buys products from the Company for resale to other dealers, retailers or commercial users, (whether or not the end user of the product is known to the Company), but does not come within the definition of Authorised Reseller.

**"Routine Governmental Action"** means only an action which is ordinarily and commonly performed by a Governmental/Political Official in connection with routine government business. Examples of Routine Government Action include issuing permits, licenses or other official documents to qualify a person to do business in a country; processing governmental papers, such as visas and work orders; providing basic governmental services such as police protection or mail pick-up and delivery; scheduling inspections associated with contract performance or related to transit of goods; providing phone service or power and water supply; loading and unloading cargo; protecting perishable products or commodities from deterioration; or other nondiscretionary actions of a similar nature.

### COMMONLY USED TERMS

- **"D&B" or "Dunn & Bradstreet"** is a source of business and financial information regarding companies. D&B's global commercial database contains more than 100 million business records, and D&B can provide reports on companies in over 200 countries. A D&B report on a company provides an overall profile of a company, including financial information, payment history and trends, history of a business, ownership details, operational information, and details on related firms and special events (such as business moves and quarterly performance). A D&B report is a useful mechanism for obtaining due diligence information on companies and may contain the information needed to satisfy the due diligence requirement of independent confirmation of ownership for Business Partners and Authorised Resellers. To order a D&B report, see <http://www.dnb.com>.
- **"Denied Parties"** "Denied parties" is a generic term used for the various entities and individuals identified by national governments as entities and individuals with whom or which companies from the relevant nation and their subsidiaries are restricted from doing business. Entities and individuals are included on denied parties lists for a number of reasons, including prior illegal financial dealings, export regulation violations, links to terrorist organizations, involvement with nuclear weapons proliferation or dealing in illegal narcotics, and affiliation with governments with which the government does not have normal diplomatic relations. The Policy requires the Company to ensure that it does not do business with any Business Partner or Authorised Reseller that is a denied party, as detailed in Section F.
- **"TI" and the "CPI"** Transparency International ("TI") is an international nongovernmental organization dedicated to anti-corruption efforts around the world. TI has more than 100 locally established national chapters and chapters-in-information. These chapters work with governments, businesses and the media to promote transparency in elections, public administration, procurement and business. TI annually publishes a





Corruption Perceptions Index ("CPI"). The CPI ranks more than 150 countries according to the degree to which corruption is perceived to exist among their public officials and politicians, as determined by expert assessments and opinion surveys. David Brown Santasalo uses the CPI when evaluating the risk of corruption in a particular country. For more information about TI, see <http://www.transparencv.org/>.