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Bertling 



VALUES AND CODE OF CONDUCT

HRP-17 V01.2020(E)

► BERTLING'S WORLD



► YOUR CONTACTS

If you have any concerns, or would like some further information, please use any of the following means to contact Bertling's compliance team.

Group Head of Ethics and Compliance

Chris Brooks | London | Phone: +44 20 8782 7263 | chris.brooks@bertling.com

Compliance Helpline

The Bertling Global Compliance Helpline allows a report to be submitted by either a web-based form at <http://bertling.alertline.com> or by calling collect a dedicated telephone line **+1 704-552-8684** where you will be connected to a Helpline interviewer who does not work for Bertling. For this Helpline number you can speak in English, French, Russian, Arabic or Portuguese. To speak to the Helpline in another language please check the Bertling Intranet Compliance site for your local toll-free Helpline telephone number. From within North America please call: **855-216-6141** to speak to an operator in either English, Spanish or French Canadian. When using the Bertling Global Compliance Helpline you do not have to give your name unless you are calling from Spain.

Compliance email

compliance@bertling.com

Compliance on the Internet

www.bertling.com/about-us/ethics-and-compliance/

» Introduction	04
» Bertling's Shared Values	05
1. We promote a fair working environment	05
2. We promote human rights	06
3. We promote diversity	06
4. We promote a safe working environment and employee security	06
5. We promote learning and development	07
6. We promote social responsibility	07
7. We promote concern for our environment	07
8. We promote fair and honest dealings with customers	08
9. We promote fair and honest dealings with suppliers	08
10. We promote fair competition	09
11. We protect confidential company information and assets	09
12. We promote financial good practice	09
13. We promote responsible interaction with government bodies	10
14. We comply with international laws	10
15. We comply with bribery and anti-corruption laws/regulations	10
16. We comply with export regulations and trade embargoes	10
» Our Code of Conduct	11
1. To promote a fair working environment	11
2. To promote human rights	11
3. To promote diversity	11
4. To promote a safe working environment and employee security	11
5. To promote learning and development	12
6. To promote social responsibility	12
7. To promote concern for our environment	12
8. To promote fair and honest dealings with customers	13
9. To promote fair and honest dealings with suppliers, other business partners or a government official	13
10. To promote fair competition	13
11. To protect confidential company information and assets	14
12. To promote financial good practice	14
13. To promote responsible interaction with government bodies	14
14. To comply with international laws	16
15. To comply with bribery and anti-corruption laws/regulations	16
16. To comply with export regulations and trade embargoes	17
Compliance check workflow diagrams	18
Be aware of the United States, European Union and other anti-boycott laws	20
» Where can I report breaches of the Code or get further information?	21
» Final messages	21

IF IN DOUBT, ASK
BEFORE ACTING!



► INTRODUCTION

By Colin MacIsaac, CEO of Bertling Logistics

Bertling is a family business with a history stretching back more than 150 years. The principles set down by our founders still guide how we conduct our business today. This includes promoting a strong set of clear values and ensuring that our business dealings are judged against the highest standards of ethical conduct.

This document records our beliefs and values and sets down our commitment to honesty, integrity and the promotion of an open and diverse corporate culture. It also sets down the key commitment that we as a global company must at all times maintain high ethical standards wherever we conduct our business. We also have to comply with the legal requirements placed upon us in an era of extra-territorial laws that extend the jurisdiction in one country beyond its own geographical borders. This document sets out both what everyone can expect from Bertling – our values – and also what Bertling expects in return – our code of conduct. The code provides guidance on what to do when confronted with some of the issues which may arise in our work. This document also supports our efforts to create an open, constructive and efficient working environment where people feel confident to raise concerns and to seek advice. We are committed to embedding our values and ensuring that all our activities are undertaken in line with the spirit of these values. The values and code apply to every member of the Bertling team and following the code is mandatory for everyone working for Bertling. There can be no exceptions. We are all accountable for upholding the requirements of the code, as the company's reputation, and our future as a business, depend on each of us striving to achieve our values and meeting the requirements of the code of conduct. To drive our commitment to ethical behavior, all directors and managers at Bertling are required to actively promote ethical conduct and ensure all employees are trained to deal with ethical issues. Managers must also support employees in expressing concerns about unethical practices they may have seen. Bertling's directors and managers are responsible for ensuring our ethical risk assessment process covers all compliance, anti-bribery and corruption, human resources and corporate responsibility risks. I am committed to ensuring that we are at all times fully aware of our obligations, and, as a result, I will ensure that my managers communicate clear updates of any changes in our compliance regime as they may happen.

Should you have any questions after reading the values and code of conduct document you can raise these in a number of ways, either with your department head, your human resources contact or you can contact your Regional Compliance Officer, details of which can be found on the Ethics and Compliance pages on the  Bertling Intranet and on page 2 of this document. The Bertling compliance helpline is also available for those who have concerns about any compliance matter or with anything in this document. Your local helpline telephone number can be found on page 2, and it can also be found on the helpline page on the Ethics and Compliance site of the  Bertling Intranet. The helpline is managed and run by an external third party; you do not have to give your name or location and you can speak to someone in your own language. Those who use this helpline must do so in good faith. I am sure that I can count on your continued support and thank you for taking time to read Bertling's values and code of conduct.

Best wishes and regards,

A handwritten signature in blue ink, appearing to read 'C. MacIsaac', written in a cursive style.

Colin MacIsaac

► BERTLING'S SHARED VALUES



As a member of Bertling's global team, you can expect that your company will strive to follow these core values:

► 1. We promote a fair working environment

We are committed to creating a working environment that promotes mutual trust. Working together stimulates new and creative opportunities for our business, and employees are invited to give regular feedback to help us improve our performance. Everyone who works for Bertling should feel that they are treated with dignity and respect. We encourage employees with any concerns or issues to discuss these with their Manager or HR representative in order for them to be resolved as quickly as possible.

We are determined to ensure that we have a workplace that is free from harassment and bullying, and we believe that everyone should be treated fairly and as we ourselves would wish to be treated.

DEFINITION

Bullying and harassment

Bullying may be characterized as offensive, intimidating, malicious or insulting behavior. It is an abuse or misuse of power through means intended to undermine, humiliate, denigrate or injure the recipient.

Harassment, in general terms, is unwanted conduct affecting the dignity of men and women in the workplace. It may be related to age, sex, race, disability, religion, sexual orientation, nationality or any personal characteristics of the individual, and may be persistent or an isolated incident. The key is that the actions or comments are viewed as demeaning and unacceptable to the recipient.

› 2. We promote human rights

Bertling is committed to promoting human rights. As such, Bertling respects employees' right to freedom of association, rejects the use of child, forced or bonded labor in any of our operations and expects the same standards from our partners and suppliers.

DEFINITION

Human Rights

According to Amnesty International, the leading international non-governmental organization, human rights are basic rights and freedoms that all people are entitled to regardless of nationality, sex, national or ethnic origin, race, religion, language or other status. These rights include civil and political rights, such as the right to life, liberty and freedom of expression; and social, cultural and economic rights, including the right to participate in culture, the right to food, and the right to work and receive an education. Human rights are protected and upheld by international and national laws and treaties.

We also aim to be as supportive as possible in helping our employees manage their work-life balance. If any concerns are raised, we are committed to investigating these properly.

› 3. We promote diversity

Bertling's success over the last 150 years has been built on the promotion of shared common values that guide our daily activities. We respect our individual abilities and actively promote tolerance and diversity at every level of our business. We recognize and promote creativity and the benefits to be gained from drawing on the experience and knowledge of Bertling's people from all parts of the world. As such, Bertling is committed to providing equal opportunities and to avoiding any form of unfair discrimination in employment.

DEFINITION

Promoting diversity

Promoting diversity means Bertling actively welcomes employees from minority groups. It also means that Bertling will not discriminate on the basis of race, sex, color, national identity, age, disability or sexual preference, or anything else prohibited by local law.

› 4. We promote a safe working environment and employee security

Bertling is committed to providing all employees with a safe working environment and protecting their well-being. We will take all possible steps to reduce the risk of injuries or incidents at our places of work, based on our health and safety policies and procedures which, in turn, are informed by local risk evaluations. We conduct regular drills, awareness programs, and anomaly reporting exercises, and measure and report regularly on our health and safety performance.

Violence and threatening behavior in the workplace will not be tolerated. Likewise, working under the influence of alcohol or other legal and illegal drugs and substances undermine our efforts to promote a safe working environment and will not be tolerated at any time. By the nature of our business, we need to be present in some of the more challenging and politically unstable parts of the world. Through monitoring, regular risk assessments and advice from external security experts, Bertling will ensure that appropriate measures are taken to protect the security of its employees.



› 5. We promote learning and development

Bertling understands that its people will want to develop their careers with the company and it is the company's policy to offer as much support as possible in this regard. Bertling managers are expected to give regular constructive performance reviews and development opportunities to team members. All vacancies will be posted on the Jobs Board on the  Bertling Intranet.

The company aims at all times to recruit the person who is most suited to any particular job. Recruitment will be solely on the basis of the applicant's abilities and individual merit, as measured against the criteria of the job description and the person specification for any particular job.

› 6. We promote social responsibility

Bertling recognizes that as a local employer we have a responsibility to the communities where we do business. This responsibility extends from providing employment opportunities to local people, to the purchase of goods and services from local providers, through to awareness that as a business Bertling has a wider responsibility to strive to promote social benefits and goals.

We support local community development initiatives relevant to Bertling's aims and values. Employees are encouraged to participate in these initiatives. Bertling will not sanction projects which could be used to influence a business decision or be perceived to do so.

› 7. We promote concern for our environment

Bertling is committed to minimizing the adverse environmental impact of all its activities and will comply with the laws and regulations for environmental protection in the countries where we operate. We shall continuously evaluate our activities to deliver our services with the minimal environmental impact possible. We encourage our suppliers and partners to adopt good environmental practices.



› 8. We promote fair and honest dealings with customers

Bertling's relationships with its customers are at the heart of our business and we believe honesty, fairness and openness are vital to maintain these relationships. We are committed to maintain and keep confidential all matters relating to our customer business.

We encourage customers to give feedback and are committed to responding rapidly to our customers' needs and providing outstanding service. Bertling aims to ensure that any complaints from customers are resolved quickly and fairly, and recorded appropriately. We completely reject any form of fraud or false claims, including misrepresenting time spent on a job, fabrication of evidence or the concealing of problems.

Bertling strongly rejects bribery and corruption in any form. Bertling will not offer, give or receive bribes or inducements for any purpose, whether directly or through a third party including agents, intermediaries or consultants. We will not offer or accept sponsorship, charitable donations, gifts or hospitality which could affect, or be seen to affect, impartial decision making.

› 9. We promote fair and honest dealings with suppliers

Our suppliers form a crucial part of the service we provide and we follow an objective process to source and select suppliers based on criteria such as quality, technical knowledge, price, service and supply chain management. Bertling does not allow purchasing decisions to be made on the basis of personal relationships or the potential for personal gain.

We aim to work with suppliers who comply with all legal requirements, have a strong anti-bribery commitment and act in a manner which mirrors Bertling's own ethical position. We conduct due diligence on all new suppliers acting on our behalf and suppliers are expected to make a contractual commitment to operate in line with Bertling's social, ethical and environmental values and principles. Any material breach of Bertling Values and Code of Conduct by a supplier could lead to sanctions and the possible termination of the contractual relationship. At the same time, Bertling encourages dialogue with suppliers and partners on ethical practice, allowing us to learn from one another, and ensuring that all employees working on Bertling business have been informed of Bertling's values and principles. All Bertling employees must maintain and keep confidential all matters relating to suppliers' business.

Bertling is committed to eradicating activity by suppliers and business partners which is inconsistent with our values and principles. We use our compliance helpline speak-up process to identify any problems or concerns and to ensure that these are properly investigated.

Commissions or fees paid to agents and consultants, either directly or by suppliers, must be reasonable in relation to the services provided. Suppliers must not agree or pay commissions or fees that could be considered to be improper payments. Agreements with consultants, bankers, sponsors, agents or other intermediaries shall not be used to channel any form of improper or undue payments to anyone.

➤ 10. We promote fair competition

Bertling believes in free competition and supports competitive markets. We prohibit all forms of anti-competitive behavior, including price fixing with competitors, swapping sensitive information about Bertling or competitors and abusing any positions of market dominance. Bertling will not discuss price, markets or customers with its competitors.

We train our employees to ensure that they understand and respect the rules of fair competition and will monitor their behavior and working practices.

➤ 11. We protect confidential company information and assets

Confidential client, supplier, business partner or project information is extremely valuable and is subject to a high level of protection and respect by our employees. Bertling will neither disclose nor allow to be disclosed or used any confidential information concerning the business dealings, affairs or conduct of Bertling or any of its employees, clients, suppliers or business partners. This is strengthened by our rigorous IT policy and monitoring, and violation of these rules could result in disciplinary action and/or summary dismissal for gross misconduct.

Likewise, Bertling maintains the highest standards of protection for customers', suppliers', business partners' and Bertling's other assets, including intellectual property, equipment, time and funds.

We place great importance on data protection. We do collect and process our clients' and suppliers' personal data solely to the extent that is essential to undertake and safeguard our contractual provision we have been appointed to.

➤ 12. We promote financial good practice

Bertling always records and reports its financial and non-financial information honestly, accurately and objectively. Senior managers have the responsibility of ensuring effective financial controls are in place, including the segregation of duties. To improve continuously our systems and processes, Bertling regularly undergoes internal and external monitoring.

We create, retain and destroy paper and electronic information in line with the applicable laws. The falsification of records or any other type of fraud is prohibited.

Bertling rejects money laundering and will always comply with all anti-money laundering laws and regulations. Our due diligence checks assess the integrity of people we do business with and are designed to avoid any involvement with funds that may be the proceeds of crime.



› 13. We promote responsible interaction with government bodies

Bertling operates mostly in unregulated markets and therefore only occasionally has interactions with governments in the countries where we operate. We are committed to openness and honesty in all dealings with governments and support constructive dialogue with regulators. We will never make any political payments, and where we need to raise an issue with a government we will do so with our relevant trade body in an open and transparent way.

› 14. We comply with international laws

Bertling does business globally, which means we are subject to, and uphold, the laws and regulations of many different countries. Whilst this code establishes our global principles of business conduct, where differences occur as a result of local customs, norms, laws or regulations, we apply the code principle or legal requirement which sets the highest standard of behavior. Regardless of the sanctions that could be imposed by law, all employees guilty of a violation will be subject to disciplinary consequences because of the violation of their employment duties.

› 15. We comply with bribery and anti-corruption laws/regulations

Bertling completely rejects all forms of bribery and corruption and adheres to the relevant laws of the countries where we operate in this regard, such as the U.S. Foreign Corrupt Practices Act (FCPA) and the UK Bribery Act. We will not offer or accept gifts or hospitality of more than token value. We expect our staff and those we do business with such as customers, suppliers and any intermediaries to adhere to the same standards.

› 16. We comply with export regulations and trade embargoes

Given the nature of our business, Bertling continuously monitors export regulations and trade embargoes around the world. Due diligence on 'who', 'what' and 'where' we are moving freight, together with license and eCustoms checks, are crucial steps we take to ensure that we comply with all relevant trade regulations across the globe and provide peace of mind for our customers, as well as ourselves.



› OUR CODE OF CONDUCT

What Bertling expects from us as one of the Company's employees

As a member of Bertling's global team, everyone must comply with the rules and principles set out in this code of conduct (the Code).

You must avoid the intent and appearance of unethical or compromising practice in relationships, actions and communications in all you do while at work.

To support you with this, Bertling provides training on business ethics and sustainability. Failure to follow the Code is potentially a cause for disciplinary action, which could even lead to dismissal in some circumstances. Furthermore, violations of this Code may also be violations of the law and may result in severe civil or criminal penalties for you, your Manager and/or Bertling. The Code below builds on Bertling's values and gives a more detailed explanation of what is expected of you.

› 1. To promote a fair working environment

In order to maintain a trusting and prosperous working environment, you are encouraged to give regular feedback on performance through your Manager or HR representative to help us improve our performance. Likewise, any issues or concerns you may have should be immediately shared with your Manager or HR representative, to enable a quick resolution.

Bertling will not tolerate any form of bullying or harassment by employees. Cases of bullying or harassment will result in disciplinary action, up to and including summary dismissal.

You are encouraged to report any incidents of bullying or harassment that you may experience or witness so that the company can investigate and resolve the matter as quickly as possible.

› 2. To promote human rights

If you believe that your human rights, those of a member of the community where we work or those of fellow employees are in jeopardy, either due to a customer, supplier or even a colleague's behavior, you must report this immediately to your Manager, Regional Compliance Officer or HR representative. Likewise, if you are having trouble managing your work-life balance, you should speak to someone you feel comfortable with/the appropriate person.

› 3. To promote diversity

Discrimination by employees against another employee on any grounds is prohibited and any cases will result in disciplinary action, up to and including the termination of employment.

You should report any incidents of discrimination that you may experience or witness so that the company can investigate and resolve the matter as quickly as possible.

› 4. To promote a safe working environment and employee security

Every member of the Bertling team has the responsibility to maintain a safe and healthy workplace by ensuring that all applicable Bertling health and safety rules and practices, as well as local laws, are followed. Any workplace accidents, unsafe equipment, unsafe practices and unsafe conditions must be reported to your Health and Safety Manager, HR representative or Department Head.

The possession, distribution or use of any illegal drugs on Bertling's, customers' or suppliers' premises is strictly prohibited. The consumption of alcohol or non-prescribed drugs during working hours either in the workplace or off Bertling's premises is also a violation of this Code. If you require support to deal with issues affecting your well-being at work you should speak to your Manager or HR representative.



The following rules should be adhered to by all employees:

1. DO NOT COME IN TO WORK UNDER THE INFLUENCE OF ALCOHOL OR DRUGS.
2. DO NOT BRING ALCOHOL OR NON-PRESCRIBED DRUGS ON TO COMPANY PREMISES.
3. NEVER DRIVE OR OPERATE MACHINERY IF YOU ARE AFFECTED BY ALCOHOL OR DRUGS.
4. OFFER SUPPORT AND ADVICE TO COLLEAGUES WHOM YOU SUSPECT OF SUFFERING FROM DRUG OR ALCOHOL ABUSE. DO NOT 'PROTECT' THEM BY KEEPING SILENT.
5. ASK FOR ASSISTANCE IF YOU FEEL THAT MATTERS ARE BEYOND YOUR OWN CONTROL.

When either posted to an overseas location or when traveling on company business, you should ensure that you follow local laws, recommendations from the company's security advisors and the advice of local staff.

You should also ensure that you follow local arrangements for booking your business travel using Bertling's travel agents and advisors. All business travel should be authorized before a booking is made. You should always ensure that your destination and contact details while traveling are left with your local travel advisor or your Department Head.

› 5. To promote learning and development

You are encouraged to discuss any career development plans with your Manager and/or HR representative, either at your annual appraisal or during an arranged meeting. Likewise, if you identify a training need which would improve your ability to do your job, you are encouraged to discuss this with your Manager or HR representative.

› 6. To promote social responsibility

All members of the Bertling team are encouraged to suggest and participate in local community development initiatives relevant to Bertling's aims and values.

› 7. To promote concern for our environment

We must all follow Bertling's environmental policies and you are encouraged to put forward any additional good practices that you identify during the course of your work. Non-compliance with our environmental policies may lead to disciplinary action.

› 8. To promote fair and honest dealings with customers

You must show loyalty to Bertling and Bertling's customers and avoid conflicts of interest or situations of unlawful profit to yourself, your friends or any other third party.

You are required to report any suspicions of unethical behavior by customers to your Manager or Regional Compliance Officer, or by contacting the Compliance helpline.

You must also maintain and keep confidential all matters relating to customer business.

› 9. To promote fair and honest dealings with suppliers, other business partners or a government official

Conflicts of interest with suppliers, or other business partners or government officials, must be avoided, and potential conflicts of interest reported to line managers or the Regional Compliance Officer.

DEFINITION

Conflict of interest

A conflict of interest can occur if your position with Bertling allows you an opportunity for personal gain apart from your normal salary and benefits. In order to avoid a conflict of interest, Bertling employees should not encourage or solicit either on their own behalf or on behalf of members of their family or friends, any business, gift, gratuity or other personal benefit or favor of any kind from a current or anticipated customer, supplier, vendor, agent, consultant or competitor of Bertling.

A conflict of interest can occur when someone external to Bertling offers you a gift or hospitality. The offer of a gift or hospitality could be well intended, but accepting a gift or hospitality could give the impression that your business decisions are being influenced.

GUIDANCE NOTE

You must not allow any offer or receive any gift or hospitality to influence your business decisions. If you feel uncomfortable with what is being offered, you should not accept what is being offered. Acceptable gifts are those of a token value such as pens, calendars or diaries.

Should you receive or offer any gift or hospitality of a greater value, this should be recorded on Bertling's external Gifts and Hospitality Register at: www.tracegifts.org

You will first need to register on this site. Full instructions on how to register can be found at the Gifts and Hospitality page of the Compliance site of the  Bertling Intranet.

› 10. To promote fair competition

You must refrain from using insider knowledge to further benefit your personal enrichment or to benefit rival competitors. You must also refrain from entering any reciprocal agreements that may restrain competition. Any relationships and shareholdings which may constitute a conflict of interest with Bertling must be declared.

Any Bertling employee who is aware that they will, or might, meet with a competitor must check what protocol to follow with their Regional Compliance Officer.

► 11. To protect confidential company information and assets

Confidential client, supplier, business partner or project information is one of the company's most valuable assets and should be treated accordingly. Bertling expects that you will not, without the prior written permission of the company during your employment, except in the proper course of doing your job, or at any time after you leave Bertling, either disclose or allow to be disclosed or use any confidential information concerning the business dealings, affairs or conduct of Bertling or any of its employees, clients, suppliers or business partners.

Bertling provides email and Internet access when it is required as a tool to help job performance and encourages use of this technology in a professional and reasonable way. Thus you should ensure the confidentiality, integrity and availability of Bertling's information and computing services is neither prejudiced in any way nor misrepresented to the outside world. The rules in this Code are very important and any violation could result in disciplinary action and/or summary dismissal for gross misconduct.

Every Bertling employee places great importance on data protection. Our clients' and suppliers' data is collected and processed solely to the extent that is essential to undertake and safeguard our contractual provision we have been appointed to.

GUIDANCE NOTE

Disclosure of confidential information can be harmful to Bertling and could result in legal action against the company and/or the member of staff responsible for the disclosure.

Likewise, we are all responsible for protecting clients', suppliers', business partners' and Bertling's other assets, including intellectual property, equipment, time and funds.

As such, we must all ensure that any client, supplier, business partner or Bertling property or equipment used is not damaged, misused or wasted. You must spend the appropriate amount of time on your work and follow financial controls at all times. Intellectual property, be it that of Bertling or a client, supplier or business partner, must be protected and respected at all times.

► 12. To promote financial good practice

It is your responsibility to follow financial controls set by senior managers, and you are encouraged to discuss any doubts or suggestions you may have with your managers.

In order to maintain the highest level of financial control, everyone at Bertling is required to make sure that the records we create or are responsible for are accurate, truthful, timely and complete. This includes entering correct and honest data for all employees' and intermediaries' expenses.

To benefit from improvement opportunities highlighted by internal and external auditors, Bertling requests that you be as open and honest as possible when talking to auditors, and that you co-operate fully with auditors' requirements.

► 13. To promote responsible interaction with government bodies

Bertling supports constructive dialogue with regulators and, if asked to provide information regarding a government or regulatory agency enquiry or investigation, requests that you ensure that any information provided is truthful and accurate.

You may not, either directly or indirectly, offer, make, promise, approve or authorize the making of any prohibited payment to a government official or intermediaries. Likewise, it is a violation of this Code to accept, seek or receive a prohibited payment.

You may not, either directly or indirectly, offer, make, promise, approve or authorize the making of any payment to a person or entity, if in doing so you know or have reason to believe that the person or entity receiving the payment will, directly or indirectly, offer, make, promise, approve or authorize the passing of any such payment to a government official.

DEFINITION

Prohibited payment

Prohibited payment means any offer, gift, payment, promise to pay or authorization of the payment of any money or anything of value, including charitable contributions or sponsorship, directly or indirectly, to a government official, political party or to a third party if one knows or has reasonable grounds for believing that all or a portion of the money or thing of value which was given or is to be given to the third party will be paid, offered, promised, given or authorized to be paid, directly or indirectly, to a government official or political party, for the purpose of:

- influencing any decision of a government official in his or her official activity;
- inducing the government official to do or omit to do any act in violation of his or her lawful duty;
- securing any improper advantage or inducing the government official to use his or her influence with any government or instrumentality thereof to affect or influence any act or decision of such government or instrumentality, in order to assist in obtaining or retaining business or in directing business to any party. A substantial donation, sponsorship or other contribution given shortly before or after a political decision on a matter of importance to Bertling that may be mistakenly perceived by the public as a bribe or improper payment, even if the payment was permissible under applicable anti-corruption laws, shall be prohibited unless prior written authorization is obtained from Bertling.

No facilitation payments, sometimes known as 'grease payments', or any other payments for routine governmental action shall be made on behalf of Bertling.

It is a violation of this Code for you to use third parties for paying bribes. This includes the payment of facilitation payments through third parties.

GUIDANCE NOTE

Guidance Note: What to do if a customer suggests that a facilitation or grease payment be made to a government official or other third party to ensure that freight is able to move:

1. Do not agree to any request.
2. Advise your Department Head.
3. Complete a Compliance report form, which can be found on the Compliance pages on the  Bertling Intranet. This form should be sent to our Group Head of Ethics and Compliance. Contact details can be found on page 2 of this document.

If you do not feel comfortable with any of the above steps, please contact the anonymous Bertling Compliance Helpline. Your local helpline telephone number can be found on page 2, and it can also be found on the helpline page on the Ethics and Compliance site of the  Bertling Intranet.

Completing a Compliance report form will assist us to ensure that this potentially illegal request is properly recorded. Doing so is in your best interests and those of the company.

› 14. To comply with international laws

Bertling does business globally, which means that we are all subject to the laws and regulations of different countries, which you are expected to uphold. This Code establishes principles for business conduct applicable throughout the company, regardless of your location. Where differences exist as a result of local customs, norms, laws or regulations, you must apply either the Code or local requirements, whichever sets the highest standard of behavior. Regardless of the sanctions that could be imposed by law, all employees guilty of a violation will be subject to disciplinary consequences because of their employment duties.



› 15. To comply with bribery and anti-corruption laws/regulations

In order to follow the company's policy on preventing bribery and corruption, Bertling requires you to be aware of and to comply with the laws of various countries designed to prevent bribery and corruption. These include, amongst others, the U.S. Foreign Corrupt Practices Act (FCPA), the UK Bribery Act and any applicable relevant local legislation. Further details about these laws and regulations can be found in the reference library on the Compliance pages of the [Bertling Intranet](#).

GUIDANCE NOTE

None of us should assume that, because we may work outside either the United States or the European Union, and our home country may not have legislation covering either bribery or anti-corruption, that this is not something that we should be concerned about. Because Bertling has operations in both the United States and the European Union, this means that bribery and anti-corruption legislation from those countries potentially extends to the whole of the Bertling Group and its operations anywhere in the world.

Bertling forbids you to pay or receive bribes or act in a corrupt manner anywhere. Anyone found doing so is liable to disciplinary action and possible dismissal.

Should you be asked to pay a bribe or you are offered a bribe, or you are asked to act in a corrupt manner, you should speak to your Department Head, your Regional Compliance Officer or phone the anonymous Bertling Compliance Helpline. Your local helpline telephone number can be found on page 2, and it can also be found on the helpline page on the Ethics and Compliance site of the [Bertling Intranet](#). You should also complete a Compliance report form, which

can be found on the Compliance pages of the  Bertling Intranet. This will assist in ensuring that this potentially illegal request is properly recorded. Doing so is in your best interests and those of the company.

Bertling also prohibits the use of commercial bribery. It is the policy of Bertling to comply fully with all applicable local laws prohibiting commercial bribery.

DEFINITION

Commercial bribery

Commercial bribery is defined as offering, paying, promising or giving, directly or indirectly, anything of value to another company's agent, representative, intermediary or employee, without the company's knowledge and consent, with the intent to influence the recipient's action in relation to that company's affairs or business.

Within the U.S. it is illegal to engage in a scheme to defraud another company of the honest and faithful services of its employees by giving such employees anything of value to influence their actions.

GUIDANCE NOTE

What to do if a customer or third party suggests that a bribe or some form of inducement will ensure we are either considered or guaranteed a contract:

1. Do not agree to any request.
2. Advise your Department Head.
3. Complete a Compliance request form, which can be found on the Compliance pages of the  Bertling Intranet. This form should be sent to our Group Head of Ethics and Compliance. Contact details can be found on page 2 of this document.

If you do not feel comfortable with any of the above steps, please contact the anonymous Bertling Compliance Helpline. Your local helpline telephone number can be found on page 2, and it can also be found on the helpline page on the Ethics and Compliance site of the  Bertling Intranet.

Completing a Compliance report form will assist us to ensure that this potentially illegal request is properly recorded. Doing so is in your best interests and those of the company.

› 16. To comply with export regulations and trade embargoes

The United States government and other governments require that export licenses are obtained before certain types of goods, materials or intellectual property are moved or transferred. Although most export transactions do not require specific approval in the form of licenses, Bertling is required to determine whether the freight we are moving for a customer requires a license. We are also required to research the end use of the product that we are moving. We must perform 'due diligence' to ensure that the necessary checks are conducted in advance to establish if a license is required or a shipment is prohibited, because of:

- the destination of the cargo or the countries through which it will travel, or
- the type of cargo being moved, or
- the person/persons or company/companies we are moving the cargo for.

In addition to the restriction on the exporting of certain items, a number of countries and the United Nations from time to time impose restrictions on exports to or the movement of freight through certain countries, entities and by certain individuals, companies/corporations or organizations.

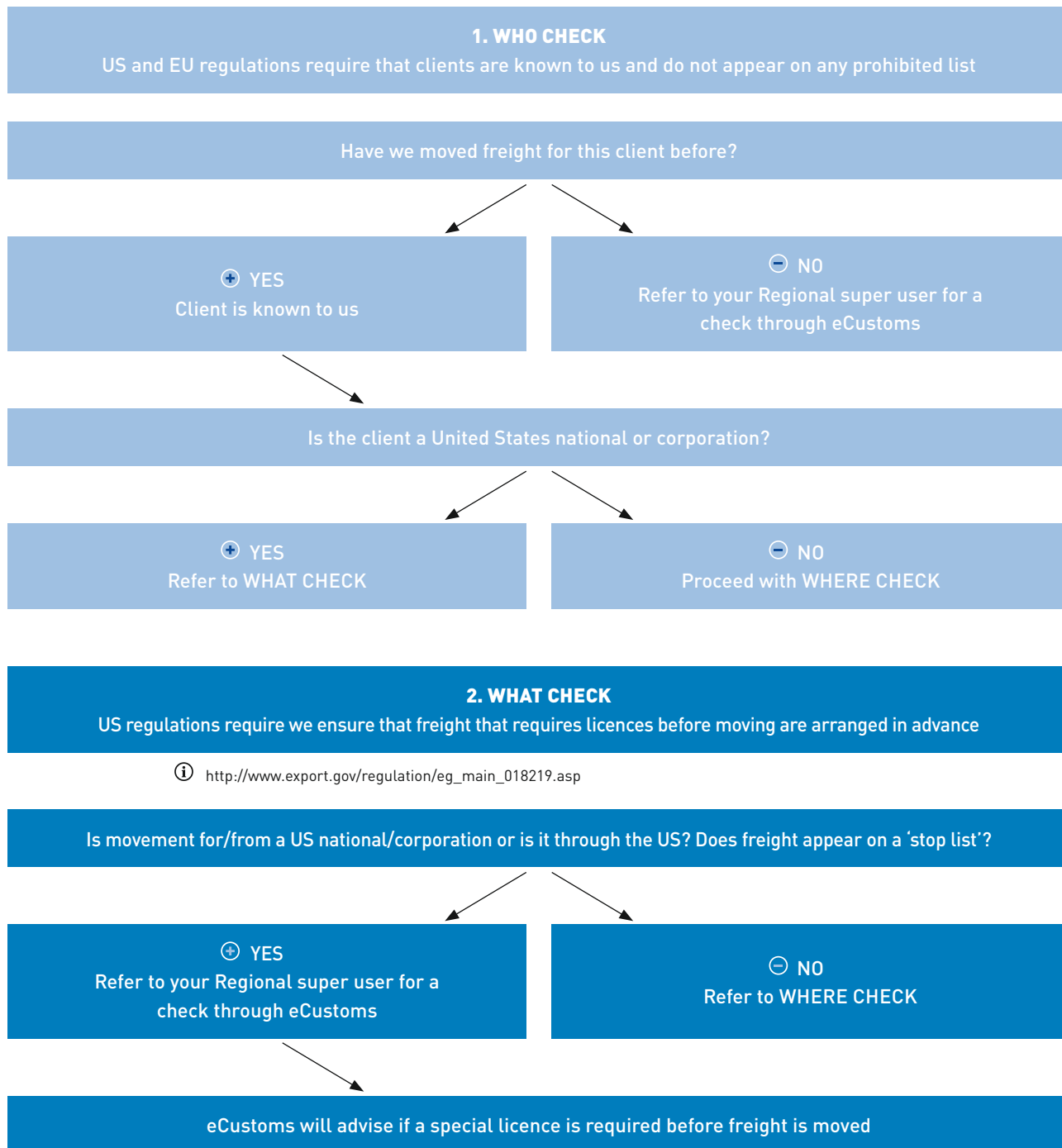
Before we arrange to move any freight, we should conduct three simple checks:

1. WHO – Have we moved freight for this person, companies/corporations or organizations before?
2. WHAT – Do we know what we are being asked to move and could this movement require a license?
3. WHERE – Could the destination or route be to or through an embargoed country?

If the above checks indicate any doubts or problems with the proposed freight movement, contact your Regional eCustoms Super User to run further checks. Their contact details can be found on the Compliance pages on the [Bertling Intranet](#).

► **Compliance check workflow diagrams**

Compliance checks you must make before you arrange to move any freight:



① Links to relevant government websites where more information about these restrictions can be found.

3. WHERE CHECK

US and EU regulations require that all or some types of freight are not moved to or through certain embargoed countries

The US government maintains comprehensive embargoes against Cuba, Myanmar (Burma), Iran, North Korea, Sudan, Syria, Somalia or Yemen

① <http://www.treasury.gov/resource-center/sanctions/Programs/Pages/Programs.aspx>

If you are asked to move freight to or through
Cuba, Iran, Sudan or Syria

If you think freight maybe going to a partial
embargoed country

Do nothing until you obtain written approval to do so

Refer to your Regional super user for a
check through eCustoms

The United States have laws which prevent US corporations, nationals or international corporations like Bertling that have a US business from supporting boycotts on Israel

① <https://www.bis.doc.gov/index.php/enforcement/oac>

① Links to relevant government websites where more information about these restrictions can be found.

If in doubt, always check with eCustoms first and don't assume that a previous eCustoms approval still operates.

DEFINITION

eCustoms

eCustoms is a software package that keeps track of the various laws and regulations from both the United States and European Union, and will indicate if any freight movement could infringe any of these regulations or whether a specific license is required before the items are moved. Each region has at least one nominated eCustoms Super User. If your Who, What and Where checks indicate potential problems with the freight movement, you should approach your Regional eCustoms Super User to run a further check. The contact details for your Super User can be found on the Compliance contacts pages on the [Bertling Intranet](#).

GUIDANCE NOTE

If you think you may be asked to export restricted items or freight to or through certain countries, including Cuba, Myanmar (Burma), Iran, North Korea, Sudan, Syria, Somalia or Yemen:

1. First check the compliance workflow check list held in your office and set out on pages 18 and 19.
2. If this indicates further checks are necessary, speak with your Department Head.
3. If you are still not sure, contact your Regional eCustoms Super User to run a further check.

If at any time you believe what is being asked of you by the customer is in violation of this Code and would like to report this anonymously, please use the anonymous Bertling Compliance Helpline. Your local helpline telephone number can be found on page 2, and it can also be found on the helpline page on the Ethics and Compliance site of the Bertling Intranet.

All contact details can be found on the Compliance pages on the Bertling Intranet.

Note: Failure to follow European Union, United States and other embargo regulations can result in civil and criminal penalties being applied against individuals involved with the freight movement.

► Be aware of the United States, European Union and other anti-boycott laws

The United States anti-boycott laws were adopted to encourage, and in specified cases require, U.S. firms to refuse to participate in foreign boycotts that the United States does not sanction. They have the effect of preventing U.S. firms from being used to implement foreign policies of other nations which run counter to U.S. policy.

For example, the Arab League boycott of Israel is the principal foreign economic boycott that U.S. companies must be concerned with today. The anti-boycott laws, however, apply to all boycotts imposed by foreign countries that are not sanctioned by the United States government. The anti-boycott provisions of the Export Administration Regulations (EAR) apply to the activities of U.S. persons.

DEFINITION

U.S. person

The United States Export Administration Regulations (EAR) define the term 'U.S. person' as including all individuals, corporations and unincorporated associations resident in the United States, including the permanent domestic affiliates of foreign concerns. U.S. persons also include U.S. citizens abroad (except when they reside abroad and are employed by non-U.S. persons).

The United States anti-boycott regulations impose sanctions, including civil and criminal penalties and loss of tax benefits, for actions considered supportive of such boycotts.

GUIDANCE NOTE

What to do if a customer is telling you not to send freight to a certain destination or country:

1. Check the compliance workflow held in your office.
2. If this indicates a further check is required, speak with your Department Head.
3. If you are still not sure, contact your Regional Super User to run a further check through eCustoms.

If you do not feel comfortable with any of the above steps, please contact the anonymous Bertling Compliance Helpline. Your local helpline telephone number can be found on page 2, and it can also be found on the helpline page on the Ethics and Compliance site of the Bertling Intranet.



› WHERE CAN I REPORT BREACHES OF THE CODE OR GET FURTHER INFORMATION?

If you are aware of or suspect a violation of the Code, please talk to your Department Head in the first instance. Depending on the situation, this might be your supervisor or the Head of Department. If you do not feel comfortable to discuss the issue with your Department Head, then please talk to your Human Resources contact or your Regional Compliance Officer. The respective manager will then, if necessary, report the issue to the Group Head of Compliance.

Alternatively, feel free to call the anonymous Compliance Helpline. Your local helpline telephone number can be found on page 2, and it can also be found on the helpline page on the Ethics and Compliance site of the  Bertling Intranet. Your identity will be kept confidential. You can be assured that Bertling will not tolerate any action against employees who report concerns they may have about breaches of this code of conduct.

› FINAL MESSAGES

- › **Breaking any part of this code of conduct can result in disciplinary action being taken and in some circumstances could result in termination of employment.**
- › **If you become aware of a violation of this Code, you should report it. You can do this anonymously if you wish, without having to tell a colleague, your supervisor or your Manager.**
- › **Anonymous reports can be made via the anonymous Bertling Compliance Helpline. Your local helpline telephone number can be found on page 2, and it can also be found on the helpline page on the Ethics and Compliance site of the  Bertling Intranet.**
- › **Alternatively, you can send an email to: [compliance\(at\)bertling.com](mailto:compliance(at)bertling.com).**
- › **Bertling will ensure that the identity and anonymity of anyone who reports an ethical issue will be protected if they so wish.**
- › **You can also contact our Group Head of Ethics and Compliance. You can find their details on page 2 of this document.**

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