Integrated Management System

Mason Advisory Code of Conduct and Anti-corruption and Bribery Policy

IMS-006Bv2

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Amendment history

Version no.	**Brief notes on change**	**Date**
1	Datatec policies accompanying Staff Handbook – reformatted	11 May 2017
2	Removal of Datatec from the Policy, changed the whistleblowing contact details, added Modern Slavery etc.	06 May 2020
3	Terminology change	14 July 2021

Contents

1 Mason Advisory Code of Conduct

1.1 About this policy

This document is intended to be a guideline to assist all employees of Mason Advisory and its affiliates (the 'Company') in striving to act with honesty and integrity in all matters. It is not designed to definitively answer all questions, rather to provide guidance.

The Mason Advisory **Code of Conduct** provides guidance as to how we manage our business activities. It is firmly rooted in the ten principles of the UN Global Compact[1] which helps to direct our actions in our global context. We all want to be part of an organisation with the highest ethical standards and avoid any situations where that is not the driving force. We need focused attention to this core principle every day.

This guideline applies to all Company employees and project staff including agency workers and those on work experience throughout the duration of their association with the Company. As a member of Mason Advisory, you must act with **Honesty** and **Integrity** in all matters relating to the Company. You will be held accountable by the Company for your actions on the Company's behalf. You should feel free to seek guidance when in doubt about how to proceed on the Company's behalf.

Please read this document carefully and ensure that your colleagues and co-workers are advised of its principles. We should only be doing business with partners who share our ethical principles so please ensure the suppliers and customers you deal with are equally committed to the ethical approach set out in our Code. If any situation arises where actions or decisions are made and you believe them to be against what is outlined in this Code, please communicate this to the appropriate person as set out at the end of the Code. This is crucial to our long-term success and is something the Company feels strongly about.

This policy does not form part of any employee's contract of employment and we may amend it at any time.

1.2 Code of ethics framework

1.2.1 Mason Advisory value drivers

- Be ethical, honest, and socially responsible and acceptable corporate citizens.
- Provide a best in class portfolio of actively managed projects in the IT consultancy sector.
- Be an employer of choice, attracting, developing, and retaining the best and key talents.

- Deliver long-term, sustainable, above average returns through investing, operating and value realisation within the businesses. Invest in value-creating growth opportunities.

1.2.2 Mason Advisory principles

The Mason Advisory's Code of Conduct has been developed to help further the Company's key values and to illustrate our commitment to unquestionable organisational integrity. The code sets our values and standards that guide us in the conduct of our businesses. Although we operate in various geographic areas, our values and code of conduct have universal applications. This code must be applied to every division we manage and should be an integral part of our daily actions.

Mason Advisory is committed to maintaining and preserving the highest standards of ethics and business conduct. These principles flow through all our dealings including our relationships with our employees, customers, suppliers, shareholders, competitors, and the communities in which we operate.

1.2.3 Mason Advisory employees

We will always treat each other with respect and fairness. We are dedicated to maintaining uniform equal opportunity employment practices. We will respect each other's privacy and treat each other with dignity and respect regardless of age, race, colour, sexual identity or orientation, religion, or nationality. We are committed to providing a safe and healthy work environment for all employees.

1.2.4 Mason Advisory customers

We are committed to providing high quality, competitive pricing, and honest transactions. All dealings with our customers will be done lawfully and ethically, and with complete transparency.

1.2.5 Mason Advisory suppliers

We will deal honestly and fairly with our suppliers. We will source product without unlawful discrimination, in a manner supportive of mutually beneficial, long-term relationships.

1.2.6 Mason Advisory shareholders

We are committed to actions that are intended to provide a superior return on investment for our shareholders. We aim to protect and increase the value of their holdings by seeking to optimise the utilisation of our assets.

1.2.7 Mason Advisory competitors

We will compete rigorously, but fairly, for business and will base our efforts on the qualities of our value proposition.

1.2.8 Mason Advisory communities

We wish to be responsible corporate community members. Our policies will be designed to comply with international, national, and local laws. We will strive to contribute to our communities through the encouragement of employee involvement and corporate good-will.

1.3 Code of Conduct guidelines

Our Code of Conduct guides our decisions and actions. The Code of Conduct is an articulation of essential values and represents a structure for decision-making. We ultimately rely upon individual actions of our employees regarding our integrity, reputation, and profitability. Everyone is personally accountable for compliance with our Code.

Our Standards apply equally to our business partners so we will strive to engage consultants who comply with the Standards of Conduct required by our Code, and to deal with customers and suppliers who share this attitude and behaviour too.

The Standards must be interpreted and applied within the framework of the laws and traditions of the jurisdictions in which we operate, as well as taking into consideration Mason Advisory's policies and good common sense. We must be conscious of avoiding circumstances and actions that give the appearance of an impropriety or wrongdoing.

1.3.1 Standards of conduct

I. Employees

► *A. Equal employment opportunity*

Mason Advisory is an equal opportunity employer. The Company does not discriminate against any employee or any applicant for employment because of race, creed, colour, national origin, sex (including pregnancy), age, marital status, disability, citizenship status, sexual orientation, religion or any other reason prohibited by applicable laws. We act in a non-discriminatory manner, not only to comply with laws against discrimination, but also because we believe that it is good business practice and the right thing to do. This policy applies to all terms and conditions of employment including, but not limited to, recruitment, employment, work assignments, promotions, compensation, leaves of absence, education/training, discipline and, when necessary, termination. [*For further details on how this is implemented by Mason Advisory, please see the Staff Handbook (IMS-006A)*].

► *B. Employee accountability*

Our employees will be held accountable for their actions and are expected to act openly, honestly and with integrity. Employees will be expected to comply with the law.

► *C. Drug and alcohol abuse*

The implementation of this policy is a result of Mason Advisory's belief that the impairment of any employee, due to his/her use of substances and intoxicants, is likely to result in the risk of injury to employees, the impaired employee or to third parties. "Impairment" or "being impaired" means that an employee's normal physical or mental abilities or faculties have been detrimentally affected using such substances.

An employee who begins work while impaired or who becomes impaired while at work, is in direct violation of company policy and may be subject to disciplinary action. This can include suspension, dismissal, or any other penalty appropriate under the circumstances. Likewise, the use, possession, transfer, or sale of any such substance on company premises, storage area, or job site is prohibited, and violations may be subject to disciplinary action. When an employee is involved in the use, possession, transfer, or sale of a substance in violation of criminal laws, the Company may notify appropriate authorities.

Employees who are taking prescription drugs that may impair their ability to work are under a duty to report this to their manager, supervisor, or Human Resources. This information is necessary to ensure the protection of the employee and for safety purposes in case of an adverse reaction to the drug while at work, or so the employee is not falsely accused of taking an illegal substance. Mason Advisory is aware that substance abuse is a complex health problem that has both a physical and emotional impact on the employee, his or her family and social relationships. A substance abuser is a person who uses substances, as defined above, for non-medical reasons and this use detrimentally affects job performance or interferes with normal social adjustments at work. Our position regarding substance abuse is the same whether alcohol, legal and illegal drugs, prescription drugs, or controlled substances are involved.

The Company is committed to safeguarding the confidentiality of employee information and respecting employee privacy, especially where matters regarding medical and personal information are involved. If the information is not needed for legitimate purposes, the Company shall maintain employee records in confidence. The only exception to this policy is when the employee signs a release for the transfer of such information to designated persons or agencies.

► *D. Health, safety, and workplace environment*

Mason Advisory is committed to ensuring that it operates under the core goal of providing its employees a workplace free from recognised safety and health hazards, discrimination, harassment, or personal behaviour not beneficial to a productive work environment. Employees and local management are responsible for ensuring that the company complies with all provisions of local health and safety laws. [*For details on how this is implemented by Mason Advisory, please see our Health & Safety Policy Statement (IMS-007) and Health & Safety Policy (IMS-008).*]

► *E. IT governance*

The use of IT systems by a Mason Advisory's employee in any manner which is inconsistent with this Code of Conduct is not permitted.

Mason Advisory's entities shall ensure they promote an ethical IT governance culture and awareness of a common IT language. The privacy of employees, customers, suppliers and other stakeholders shall be respected by the maintenance of strong data protection procedures in accordance with the jurisdictions in which the Company operates. [*For details on how this is implemented by Mason Advisory, please see our IT Acceptable Usage Policy detailed under the Information Security Policy (IMS-005).*]

Employee compliance

Mason Advisory employees must strive to comply with the Standards of Conduct and the policies put in to practice by the company. Any questions of validity or interpretation should be brought to the attention of senior management. Failure to comply with these Standards and the company policies may result in appropriate disciplinary action.

Reporting violations

It is each employee's responsibility to identify and report violations or suspected violations of the Code of Conduct. Employees should initially report such violations to their line manager but there are situations in which this may not be possible. We have therefore established three confidential processes for reporting violations.

Firstly, if you have questions or concerns regarding the interpretation or application of the Code of Conduct, you may contact the HR Coordinator.

Secondly, if you wish to report a matter of concern bypassing the management of Mason Advisory you may contact the Board of Directors directly who will handle the matter in confidence in accordance with Mason Advisory's policy for handling complaints.

Thirdly if you wish to report a violation or suspected violation completely independently of Mason Advisory you should contact a confidential whistle-blowing hotline by contacting one of the following organisations.

- The Comptroller and Audit General
  Tel: 020 7798 7999
  Website: https://www.nao.org.uk/about-us/contact-us/whistleblowing/
- The Financial Conduct Authority
  Intelligence Department
  Tel: 020 7066 9200
  Email: whistle@fca.org.uk

These committees have an approved policy for handling all complaints received.

Retaliation against any employee for reporting matters relevant to compliance with the Code of Conduct is strictly prohibited.

II. Customers and suppliers

► *A. Bribery and corruption*

Mason Advisory employees must understand that the Company takes a zero-tolerance approach to bribery and corruption, and it is their duty not only to avoid becoming involved in corruption themselves. but also, to report suspected wrongdoing in this area. The following activities are specifically prohibited:

- seeking or accepting gifts or any form of compensation from suppliers, customers or others doing business or seeking to do business with the Company
- offering gifts or rewards to customers, suppliers, public officials, or others to gain any commercial, contractual, or regulatory advantage.

This does not prohibit offering or accepting customary gifts or hospitality provided that the gift or hospitality is reasonable and justifiable and will not affect a decision in relation to the Company's dealing with the other party. Care needs to be taken to avoid any perception of or actual influence of commercial, contractual, or regulatory advantage through any form of sponsorship or charitable donations. Specific guidance on the avoidance of bribery and corruption and the levels of gifts or hospitality which are acceptable is given in the Mason Advisory Anti-Bribery Policy *[see Section 2 below]*.

► *B. Conflicts of interest*

Mason Advisory employees must deal with suppliers, customers and others doing business with the Company in a manner that avoids even the appearance of conflict between personal interests and those of the Company. The following activities are specifically prohibited:

- acting as a broker, finder, or intermediary for the benefit of a third party in transactions involving the company
- the use of third party confidential or non-public information that may be acquired in the course of employment related activities.

If an employee becomes aware of a conflict of interest in any aspect of their work, they must disclose it to their line manager. All such declarations of interest must be recorded in the minutes of meetings (such as subsidiary board meetings).

► *C. Sales practices*

It is our responsibility to assess our customers' needs and offer quality products and services at competitive terms and prices. We will sell products and services honestly and will not pursue any sale that requires us to act unlawfully or in violation of these standards.

► *D. Vendors and suppliers*

It is Mason Advisory policy to purchase all equipment, supplies and services based on our professionalism and reputation. Our suppliers, vendors and subcontractors will be treated with fairness and integrity and without unlawful discrimination. We advise our employees that the guidance in section II-A. above regarding bribery and corruption, should be followed in their interactions with vendors and suppliers.

► *E. Confidential information*

Employees shall not, at any time, whether during or after employee's employment by the Company, directly or indirectly, by any means, disclose, use, or permit the use of, any information encountered or coming within his/her knowledge with regard to or arising out of his/her employment by the Company ("Information ") except as required in the course of employee's employment with the Company. Information includes without limitation: all drawings, specifications, plans, and other materials prepared in connection with employee's job with the Company, whether in paper or electronic form, and all information relating to the Company's business, its customers and their business affairs, vendors, suppliers, methods, techniques, finances, processes, apparatus and trade secrets, but does not include information generally known to the public.

► *F. Consultants and agents*

When it is required that we engage an individual or a firm as consultants to provide services to or represent a member of Mason Advisory, we must avoid any conflict of interest between the Company and the person or organisation to be employed. We strive to engage consultants that comply with the standards of conduct required by our Code of Conduct or any applicable laws or regulations.

► *G. Trade sanctions*

Mason Advisory shall not undertake any transaction which contravenes trade sanctions administered by:

- HM Treasury (UK)
- The European Union
- The United States Treasury Department's Office of Foreign Assets Control
- The United Nations (UN) or any other body affiliated with the UN.

All Mason Advisory employees who are or are likely to be involved in any transaction that involves trade sanctions must familiarise themselves with the list of the countries affected by sanctions programs.

III. Worldwide communities

► *A. Political contributions*

Mason Advisory policy is not to make any political donations, including to Politically Exposed Persons.

For the purposes of this Code of Conduct, the term "Politically Exposed Persons" means individuals who have been entrusted domestically or by a foreign country with prominent public functions, for example heads of state, senior politicians, senior government officials, judicial or military officials, senior executives of state owned corporations, important political party officials.

► *B. Bribery and corruption*

As noted under II-A. above, we have a zero-tolerance policy towards bribery and corruption. It follows that no employee of the Company may make, authorise or agree to make any contributions, payments or gifts to any Politically Exposed Person, government official, employee or agent or to any official contracting party in violation of the Foreign Corrupt Practices Act of the USA, the Bribery Act of the UK or similar legislation in other jurisdictions. Employees must avoid offering, authorising or promising anything of value to a government official that could be construed as a bribe to promote the Company's business interests or a facilitation payment (a small, unofficial payment made to secure or expedite a routine government action by a government official). Third parties such as consultants or sales agents employed by the Company are similarly prohibited from making improper payments to any Politically Exposed Person or similar government official. Further guidance on the avoidance of bribery and corruption and the specific rules in relation to government officials is given in the Mason Advisory Anti-Bribery Policy *[see Section 2 below]*.

► *C. Export control*

The Company will comply fully with applicable export laws of jurisdictions in which we operate worldwide.

► *D. Corporate responsibility, community, and charity*

Mason Advisory enjoys playing an active role in support of the wider community. As a company, we support worthwhile civic and charitable causes and we encourage our employees to do the same.

Charitable donations and sponsorships must reflect our commitment to ethical business. The motive and benefits should always be transparent. While we recognise that demonstrating commitment to the community and charities can improve our business reputation and, help us to recruit or retain employees, donations or sponsorships should not be aimed at or result in any inappropriate or hidden commercial or direct return to Mason Advisory. Mason Advisory employees, as well as others acting on Mason Advisory's behalf must understand and comply with Mason Advisory's zero-tolerance approach to bribery and corruption while considering where and who to donate to. Our Charities committee meets monthly to monitor this and manage and encourage activities that are aimed to help improve the communities we are all a part of, both local and further afield.

► *F. Environmental impact*

Behaving with integrity and ethically also extends to being environmentally responsible wherever practicable. Mason Advisory firmly promotes sustainability throughout the business, and we are committed to continual environmental improvement and the prevention of pollution by monitoring the environmental impacts of office-based activities and travel. This also includes complying with all applicable legal and other environmental requirements in connection with the promotion of sustainability throughout the services that Mason Advisory provides, the projects delivered, and our office-based activities. [*For further details on how this is implemented by Mason Advisory, please see the Environmental Policy Statement (IMS-010v3*].

► *G. Modern Slavery*

The Modern Slavery Act 2015 addresses the role of businesses in preventing modern slavery within their supply chains and organisations. It applies to businesses of a certain size, which are required to publish a statement setting out the steps they have taken to ensure that modern slavery and human trafficking are not taking place in their business or supply chain.

While we are not currently obliged to publish a statement, we confirm our zero-tolerance approach to modern slavery, servitude, forced or compulsory human labour, abuse of power over vulnerable individuals, human trafficking or any other form of exploitation as contemplated by the Modern Slavery Act 2015. This reflects our commitment to acting ethically and with integrity in all our business relationships, and to implementing and enforcing effective systems and controls to ensure slavery and human trafficking is not taking place anywhere in our supply chain. This approach applies to all persons working for us or on our behalf in any capacity, including employees at all levels, directors, agents, contractors, and suppliers.

We seek to build lasting relationships, treating our suppliers fairly and paying promptly. We want to work with suppliers who share our values and support us to create better outcomes. As a minimum, both ourselves and our suppliers must comply with all applicable local laws and regulations providing safe working conditions, treating workers with dignity and respect, and acting fairly.

IV. Competitors

► *A. Competitive information*

In the highly competitive global marketplace, information about our competitors is a necessary element of business. We will endeavour to obtain such competitive information through legal and ethical means, and it will not be accepted if it is believed that the information was received unlawfully.

► *B. Marketing*

Mason Advisory competes based on the merits of our offerings. When comparing our offerings to those of our competitors, we will avoid disparaging a competitor through inaccurate statements.

V. Shareholders, assets, and company records

► *A. Return on equity*

We will act in a manner that recognises our commitment to uphold our shareholders' best interests. Mason Advisory seeks to earn a profit in an ethical manner, make investments in the Company's future, and to strive to provide an appropriate return on our shareholders' equity.

► *B. Protection of assets*

Every Mason Advisory employee is responsible for the proper use, conservation, and protection of corporate assets, including its property, warehouses, and equipment. The management of each Mason Advisory function is responsible for establishing and communicating to employees the policies and procedures necessary to meet these responsibilities.

Mason Advisory employees often have access to the confidential information of the Company, such as business information and technical information, including computer programs, marketing information, customer lists and other related information. All employees have the responsibility to use and protect these assets in accordance with applicable Mason Advisory confidentiality agreements and the guidelines contained in Mason Advisory policies regarding Information Protection.

► *C. Accuracy of company records*

We require honest and accurate recording and reporting of information to make responsible business decisions. This includes such data as quality, safety, personnel records, as well as all financial records. Mason Advisory business transactions must be properly authorised and must accurately reflect transactions and events and conform to required accounting principles. Budget proposals and economic evaluations must justly represent all information relevant to the decision being requested or recommended. Secret and unrecorded cash funds or other assets are forbidden under any circumstances. Company books and records must be kept in accordance with generally accepted accounting principles and the established guidelines of the Finance Department. The retention or proper disposal of Company records shall be in accordance with established financial policies and applicable statutory and legal requirements.

► *D. Shareholder communication*

Mason Advisory will act in accordance with all laws and stock market regulations governing the public disclosure of business information. Specifically, any price-sensitive information must be released in a stock market announcement before it is released anywhere else. All public statements, whether oral or written, must be clear, truthful, and accurate. No one may disclose any confidential information regarding the company without prior proper authorisation.

2 Anti-corruption and Bribery Policy

We must follow the Anti-corruption and Bribery Policy, which is stated in this section.

2.1 Policy statement

It is the Company's policy to comply with all applicable anti-bribery laws and all applicable local laws where the Company operates – and to accurately reflect all transactions on the Company's books and records. It is also the Company's policy to require those agents, consultants, business partners and sub-contractors who work on the Company's behalf before clients, including public sector, government, and private sector organisations, to comply with these same laws and practices.

The Company prohibits the offering, giving, solicitation or acceptance of any bribe, whether cash or other inducement to or from any person or company (wherever they are situated and whether they are a public official or body or private person or company) by any individual employee, agent or other person or body acting on the Company's behalf in order to gain any commercial, contractual or regulatory advantage for the Company in a way which is unethical, or in order to gain any personal advantage, pecuniary or otherwise, for the individual or anyone connected with the individual.

2.2 About this policy

The Company values its reputation for ethical behaviour and for financial probity and reliability. It recognises that over and above the commission of any crime, any involvement in bribery will also reflect adversely on its image and reputation. Its aim, therefore, is to limit its exposure to bribery by:

- setting out a clear anti-bribery policy
- training all our employees so that they can recognise and avoid the use of bribery by themselves and others
- encouraging its employees to be vigilant and to report any suspicion of bribery, providing them with suitable channels of communication and ensuring sensitive information is treated appropriately
- rigorously investigating instances of alleged bribery and assisting the police and other appropriate authorities in any resultant prosecution
- taking firm and vigorous action against any individual(s) involved in bribery.

This policy does not form part of any employee's contract of employment and we may amend it at any time.

2.3 Employee responsibility

The prevention, detection and reporting of bribery is the responsibility of all employees throughout the Company. We have two confidential channels of communication by which employees or others can report any suspicion of bribery or other violations.

Firstly, if you have questions or concerns regarding the interpretation or application of the policy, you may contact the HR Co-ordinator.

Secondly, if you wish to report a violation, or suspected violation, completely independently of the Company you should contact a confidential whistle-blowing organisation as provided above in section 1.3.1-1. Employees. The call will be taken by an independent agency in complete confidence, with the caller remaining anonymous if they wish and they will deal with the report accordingly, in line with their procedures.

The Company requires that:

- Its employees should not engage in acts or omissions that offer, authorise, or give a bribe to a client or government official, or create the impression that a bribe has been offered, authorised or given.
- Its employees should take affirmative steps to prevent those doing business directly or indirectly before a client or government official on the Company's behalf from engaging in bribery.
- Its employees should adhere to the Company's mandatory procedures and requirements for internal approval (sign off), financial reporting, and document retention.
- Its employees should scrutinise activities of certain acquisition targets and joint venture partners to identify and address potential bribery issues.
- Its employees should promptly report to the HR Co-ordinator any suspected violations by the Company's employees or others doing business before a client or government official on the Company's behalf. If employees wish to report any violations anonymously there is a whistle-blowing hotline provided.
- Its auditing function should audit the Company's business as appropriate for potential bribery activities and risks.

2.3.1 Key areas to avoid or on which to seek internal approval

In addition to the obligations set forth above, the Company requires specific due diligence, internal legal and business approvals, financial reporting, and document retention requirements in the following circumstances:

- the direct or indirect provision of cash or anything of value to a client or government official
- authorising or providing travel benefits, gifts, entertainment, or political contributions for the benefit of a client or government official
- making 'grease' or facilitating payments to any clients or government official

- activities with certain business partners, consultants and sales agents who may interact with clients or government officials directly or indirectly on the Company's behalf.

Company employees can access all mandatory operational procedures and policies on BreatheHR.

2.4 Avoiding corruption and bribery overseas

An essential element of corporate social responsibility is honest and transparent trading. Bribery and corruption create a disincentive to trade as well as uneven trading conditions that can damage economic systems and the individuals within them. So, however entrenched bribery and corruption may appear within a country, it is very important that Company staff maintain high standards of business integrity.

In the UK, the Anti-Terrorism, Crime and Security Act 2001 identifies bribery and corruption as a criminal offence. This Act came into force after the UK signed the OECD Anti-Bribery Convention, and it is meant to deter UK companies and nationals from committing acts of bribery overseas. UK companies and nationals can now be prosecuted in the UK for an act of bribery committed wholly overseas.

The UK Bribery Act 2010, in force from 1 July 2011, is particularly focused on bribery, defined as giving someone a *financial or other advantage to encourage that person to perform their functions or activities improperly, or to reward that person for having already done so*. The Bribery Act does not prohibit genuine hospitality or promotional expenditure that is proportionate and reasonable for the sort of business that a company does.

2.5 Further clarification

2.5.1 Market practices

The Company recognises that market practice varies across the territories in which it does business, and what is normal and acceptable in one place may not be so in another. This policy prohibits any inducement which results in a personal gain or advantage to the recipient or any person or body associated with them, and which is intended to influence them to take action which may not be solely in the interests of the person or body employing them or whom they represent.

This policy is not meant to prohibit the following practices, providing they are customary in a market, are proportionate, and are properly recorded:

- normal and appropriate hospitality (e.g. providing tickets and accompanying clients to sporting events, and taking clients to dinner)
- giving a ceremonial gift on a festival or at another special time as a reflection of good relations
- using a recognised fast-track process which is available to all on payment of a fee
- offering resources to assist the person or body to make the decision more efficiently, provided that these resources are supplied for that purpose only.

Inevitably, decisions as to what is acceptable may not always be easy. If anyone is in doubt as to whether a potential act constitutes bribery, the matter should be referred to the senior management team before proceeding.

2.5.2 ‘Grease’ or facilitating payments

In most developing countries, routine and perfunctory bureaucratic governmental functions are inordinately cumbersome and often request ‘grease’ payments in addition to the required fees. Under UK and US legislation these payments are classed as bribes. There is no exemption for such payments.

If the purpose of the payment is to expedite or secure the performance of a routine governmental action, it is permissible to pay for legally required administrative fees or fast-track services. These are not ‘grease’ or facilitation payments.

2.5.3 Routine governmental action

Routine governmental action means only an action which is ordinarily and commonly performed by a foreign official, such as the following:

- obtaining permits, licences, or other official documents to qualify a person to do business in the country
- processing governmental papers, such as visas and work orders
- providing police protection, mail pick-up and delivery, or scheduling inspections associated with contract performance or inspections related to transit of goods across the country
- providing phone services, power, and waste supply, loading, and unloading of cargo, or protecting perishable products or commodities from deterioration.

Routine governmental action does not include any decision by a government official, or any action taken by a government official, involved in the decision-making process to award new business to or to continue business with a party.

2.5.4 Steps to combat bribery and corruption

There are several steps you can take to combat bribery and corruption:

- if you are offered a bribe, explain that you are liable to prosecution and that the Company operates a strict anti-corruption policy
- if you suspect another business of corruption, inform a member of the senior management team, who will then take it up with the respective authorities
- ensure you keep accurate financial records so you can demonstrate that all transactions have been completed fairly and legally
- ensure that all expense claims and payments go through the Company’s expenses system and are formally approved

- ensure that that all expenses by subcontractors doing work on behalf of the Company are itemised, and reviewed and approved before payment
- contact the confidential whistle-blowing hotline (see section 1.3.1 within Mason Advisory Code of Conduct).

2.6 Monitoring and review

The Company will monitor and review the effectiveness of this policy and regularly consider its suitability, adequacy, and effectiveness. Internal control systems and procedures are subject to regular reviews to provide assurance that they are effective in countering bribery and corruption.

2.7 Potential risk scenarios: 'red flags'

The following is a list of possible 'red flags' that may arise during your employment with the Company. This is not an exhaustive list and is for illustrative purposes only. If you encounter any of these 'red flags' while working for us, you must report them promptly to the senior management team, who should ensure that a formal risk assessment and appropriate action is taken:

- you become aware that a third party engages in, or has been accused of engaging in, improper business practices
- you learn that a third party has a reputation for paying bribes, or requiring that bribes be paid to them, or has a reputation for having a 'special relationship' with foreign government officials
- a government official insists on receiving an 'inspection fee' before an inspection certificate is issued
- a third party insists on receiving a commission or fee payment before committing to sign up to a contract with us, or carrying out a government function or process for us
- a third party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made
- a third party requests that payment is made to a country or geographic location different from where the third party resides or conducts business
- a third party requests an unexpected additional fee or commission to 'facilitate' a service
- a third party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services
- a third party requests that a payment is made to 'overlook' potential legal violations
- a third party requests that you provide employment or some other advantage to a friend or relative
- you receive an invoice from a third party that appears to be non-standard or customised
- a third party insists on the use of side letters or refuses to put terms agreed in writing
- you notice that we have been invoiced for a commission or fee payment that appears large given the service stated to have been provided

- a third party requests or requires the use of an agent, intermediary, consultant, distributor, or supplier that is not typically used by or known to us
- you are offered an unusually generous gift or offered lavish hospitality by a third party.