



A|M|S

Global Policy on Prevention of Fraud, Bribery and Corruption

Including Anti-Money Laundering, Terrorist Financing, Tax Evasion,
Unfair Competition, Conflict of Interest, and Gifts & Hospitality

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Why do we have this policy?

At AMS, we value our reputation for reliability, integrity, and ethical and legally compliant business practices in all countries we operate in. We recognise that over and above any financial damage suffered, fraud, bribery and corruption may reflect adversely on our reputation and run counter to AMS's corporate culture.

We all have a responsibility to our clients, partners, communities, and each other to conduct our business with the highest level of integrity and ethics as outlined in our Global Code of Conduct (the 'Code') available on our Intranet¹. We therefore require all employees to adhere to the Code and underlying policies by acting honestly and with integrity and to always use common sense and sound professional judgment to safeguard the resources for which they are responsible.

The fight against any acts of fraud, bribery and corruption is endorsed and supported at the most senior level within AMS. We have a zero-tolerance attitude to criminal breaches of business practices within our business and our supply chain and will report them to the appropriate law enforcement authorities.

As fraud, bribery and corruption are an ever-present threat to our resources, therefore we all have a responsibility for prevention, detection and reporting any and all acts of fraud, bribery, corruption, or improper conduct especially when receiving or giving gifts or any forms of hospitality.

This policy is designed to document AMS's stance on acts of fraud, bribery, corruption, money laundering, terrorist financing, tax evasion, conflict of interest, unfair competition and improper conduct including when receiving or giving gifts or any forms of hospitality, further referred to as prohibited acts. It is to demonstrate our commitment and responsibilities to prevent these prohibited acts within AMS and our supply chain, and most importantly, to ensure AMS's compliance with all laws and regulations addressing fraud, bribery and corruption in all countries we operate and provide services in, This includes but is not limited to, the U.S. Foreign Corrupt Practices Act of 1977, as amended (the 'FCPA'), the U.S. Travel Act, the U.S. Domestic Bribery Statute, the UK Bribery Act 2010, the UK Fraud Act 2006, the UK Theft Act 1968, the Philippine Republic Act No. 3019 (The Anti-Graft and Corrupt Practices Act), India Prevention of Corruption Act 1988, anti-corruption measures integrated into various pieces of EU legislation, and local Criminal and Penal Codes.

This policy is aligned with the following international anti-bribery and corruption guidelines:

- OECD Good Practice Guidance on Internal Controls, Ethics and Compliance
- International Chamber of Commerce Rules on Combating Corruption
- Business Principles for Countering Bribery by Transparency International
- UNODC Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide.
- World Bank Group Integrity Compliance Guidelines.

¹ Intranet refers to all tools and storage locations that AMS, its affiliates and subsidiaries may use to make AMS Group policies available to their employees and include but are not limited to MyAMS, SharePoint, People HR, Ignite, network drives, etc.

Our commitment

We are committed to maintain the highest level of ethical standards in the conduct of our business activities by establishing and promoting a corporate culture where we prevent, detect and report all prohibited acts associated with any activities including receiving or giving gifts or any forms of hospitality.

At AMS we reduce opportunities for these acts to occur by:

- Never engaging in corrupt or illegal behaviour nor providing or authorising improper benefits or payments.
- Always complying with all applicable anti-money laundering and terrorist financing laws, rules and regulations and fully supporting our clients who have these policies in place.
- Defining, setting, and maintaining effective control procedures to identify and deter prohibited acts and ensuring these processes are followed without exception to protect our business. This includes intentional and unintentional financial crime, money laundering and terrorist financing activities. These controls are in place across our Finance, Supplier Management, and payment processes, where the exposure to potential money laundering or terrorist financing risk is the highest.
- Ensuring our assets, which includes our people, are used only for legitimate purposes.
- Only receiving or offering gifts, hospitality or other items of value that avoid the impression of undue influence or the appearance of inappropriate behaviour.
- Ensuring our business decisions are never influenced by gifts, hospitality, or improper benefits from third parties.
- Rigorously investigating all incidences of suspected corruption or illegal behaviour or activities and all instances of major control breakdowns.
- Taking firm and vigorous action against any individual or group involved in any act of bribery and corruption or perpetrating fraud against AMS, its shareholders, or its customers.
- Seeking restitution of any assets fraudulently obtained and the recovery of costs.
- Assisting the police and other appropriate authorities in the investigation and prosecution of those suspected of these acts.
- Raising awareness of these acts within AMS for all employees at all levels.
- Encouraging AMS employees to be vigilant and to report any suspicion of these acts without fear of disclosure or retribution and providing them with suitable disclosure channels.
- Ensuring key controls are complied with.
- Knowing our business partners and ensuring that any third parties with and through whom AMS conducts business, acknowledge and agree to comply with principles of this policy, as stated in the Supplier Code of Conduct and assessed via AMS's 3rd Party Assurance programme.



Non-compliance with the policy

Prohibited acts are punishable criminal offences in many countries and failure to comply with relevant laws and regulations may result in civil and criminal penalties, including imprisonment, for AMS and the individual(s).

If AMS is found to have failed to take adequate measures to prevent any of such illegal activities within the organisation, it could face significant fines, be excluded from submitting for public contracts and face damage to its reputation and in turn jeopardise the long-term sustainability of our business.

Any level of intentional or unintentional involvement in these prohibited acts is therefore a direct violation of the Code and this policy. Employees who breach this policy may face severe consequences, including disciplinary action, termination of employment and may be subject to fines, imprisonment, civil lawsuits, and a criminal record. Additionally, they may face disqualification from future employment in certain industries.

Who does this policy apply to?

This policy applies globally and should be read in conjunction with our Code and other corporate policies which can be found on our Intranet.

Affiliates, Subsidiaries and ‘Non-Employee Staff’

This policy applies to the directors of ALEXANDER MANN SOLUTIONS LIMITED (‘Directors’), its officers, employees, and ‘non-employee AMS staff’ (individuals performing services to or on behalf of AMS, including temporary workers, and consultants). For clarity, where used in this document, the terms ‘AMS’, ‘AMS Group’, ‘the Group’, ‘we’, ‘us’ or ‘our’ refer to affiliates or subsidiaries of ALEXANDER MANN SOLUTIONS LIMITED that link to or reference this policy. In addition, this policy applies to the directors of the group’s holding companies up to and including Auxey Holdco Limited.

Independent Contractors

To protect vital interests of AMS and its clients, contractors will comply with procedures, standards and guidelines set in this policy to the extent that they are reasonably applicable to them as independent contractors in the provision of services to AMS and/or its clients. This requirement is not to replace any contractual obligation in relation to AMS’s and/or its clients’ policies, procedures, standards, and guidelines that contractors are bound by and is not intended to create or imply any supervision, direction, control, mutuality of obligation or employment relationship between the parties.

Third-Party Suppliers

This policy document itself is provided for AMS employees; however, the principles of ethical behaviour are reflected in our Supplier Code of Conduct, which we require all suppliers to adhere to. Due diligence is in place to provide assurance that third-party suppliers operate in alignment with applicable laws and regulations, including anti-fraud, bribery and corruption, money laundering, terrorist financing and tax evasion as well as the AMS’s values.

Additional/different requirements

Regional, country, and client requirements may also apply, and subsidiaries of the AMS Group may have additional or different requirements, and therefore be required to establish policies that apply to their executive directors and employees. Where this is the case, such policies will be confirmed to the AMS Group by the relevant subsidiary and must be aligned with Group policies to the extent permitted by local law and regulations.



Key definitions

Fraud

For practical purposes, fraud may be defined as the intentional act of deceiving someone in order to gain an unfair or unlawful advantage, whether personal, professional or financial.

The term fraud is used to describe such acts as theft, deception, bribery, forgery, corruption, false accounting, and conspiracy to commit these offences.

It is not possible to provide an exhaustive list of suspicious activities which could indicate fraud. However, as fraud is commonly detected through employee warnings, the below examples illustrate red flags that may arise while working at AMS, which should raise concern and must be reported and investigated further:

- Theft, misappropriation or unauthorised use of company assets for personal gain.
- Offering or accepting bribes or gifts to influence business decisions.
- Receiving payments or benefits in return for facilitating business transactions, e.g., procurement, sales, contract negotiations, licensing, hiring, etc.
- Wilful alteration, destruction or removal of records or documents.
- Making statements that are untrue or misleading.
- Knowingly submitting or paying false or inflated claims or invoices.
- Claiming reimbursement for non-existent or personal expenses.
- Inflating hours worked to receive unearned wages.
- Manipulating performance results to hide losses, or to overstate revenues.
- Manipulating the bidding process to ensure a particular outcome.
- Unauthorised access to company systems whether directly or providing to others, to steal data, create false transactions or disrupt operations.
- Unauthorised disclosure of confidential information to outside parties.

- Using stolen personal information to commit fraud.
- Impersonating another person whether in person, via phone, or in writing.
- Using false references or qualifications to secure employment.
- Exploiting a position of trust or authority.
- Deliberately deceiving or misleading government authorities to avoid paying taxes or other financial obligations owed to the public treasury.
- Undertaking or assisting in any illegal activity.

Corruption and bribes

The terms ‘corruption’ and ‘bribe’ are related but distinct. Bribery is a specific type of corruption, while corruption is a general term for a range of unethical behaviours, not all of which involve a direct exchange.

Corruption is the abuse of power or position for personal gain. It involves dishonest or unethical behaviour by individuals in positions of authority, such as government officials or corporate executives, often through bribery, fraud, or embezzlement. Essentially, it’s when someone uses their power inappropriately to benefit themselves or others at the expense of the public or the organisation they serve.

A bribe is generally understood as money or favour offered or promised to sway someone’s decision or actions. It involves a direct or indirect proposal or promise of something valuable, or the giving or receiving of a kickback, fee, or other benefit, to persuade an individual, company, or public official to improperly carry out their corporate or public responsibilities.

Gifts and hospitality (G&H) are legitimate expenses and common business practices to build relationships or express appreciation. While fraud is the overarching term, and bribery and corruption are forms of fraud, general perception is that G&H more commonly fall into the category of bribe. When excessive gifts or hospitality are offered, given, solicited, or received with an obligation or expectation to provide a benefit in return, it is then classified as a form of a fraud. Gifts generally refer to items of value given to or by company employees. As aligned to regional cultures, they can be consumer goods, branded items, discounts, or cash. Common examples are a bottle of wine or a box of chocolates. Hospitality can be understood as an offer of food, drink, accommodation, or entertainment from any source outside AMS or by AMS to a third party.

For guidelines on offering and accepting gifts and hospitality, please see the relevant section under general principles and standards of conduct.

Kickback and facilitation payments

Facilitation payments are usually payments or gifts of small value given to junior government officials to facilitate a particular process (e.g., to speed up the processing of a visa, permit, licence, police clearance, inspections, approvals etc.) They can also be offered to secure services outside the official’s permitted or assigned work, or to overlook abuse of regulations. They often involve routine, non-discretionary actions.

A kickback is a form of bribery where someone receives a payment or benefit in return for facilitating a transaction or service. It's typically a secret or illegal payment made to someone in a position of power or influence as a reward for helping to arrange a significant transaction or contract.

The key difference between the two are the purpose. For example, a kickback payment is to reward someone for their assistance in securing a deal or contract while a facilitation payments purpose is to speed up routine services or actions.

Money laundering and terrorist financing

Money laundering is generally used to describe activities of organised criminals converting the proceeds of crime into legitimate activities, thus hiding their true sources. The purpose of laundering money is to disguise the illegal origins of money and make it appear legitimate. Terrorist financing is the financing of terrorist acts, terrorists, and their organisations. It can include legitimate sources (like donations or businesses) and illegitimate sources (like drug trafficking or smuggling).

The most basic difference between terrorist financing and money laundering is where the funds come from. Terrorist financing involves the solicitation, collection, or provision of funds with the intention to support terrorist acts or organisations. These funds may stem from both legal and illegal or illegitimate profits or sources. On the other hand, money laundering typically involves proceeds from criminal activities such as drug trafficking, fraud, or embezzlement.

While the perceived risk of AMS becoming a prime target for money laundering or terrorist financing is low, any transaction, no matter how seemingly insignificant, could give rise to a violation of any applicable Anti-Money Laundering (AML) or Terrorist Financing (TF) laws and this policy.

The following indicators may suggest potential money laundering activities and warrant further scrutiny:

- Unusual transactions that deviate from the customer's profile or business activities, lack a clear purpose or economic rationale, or fall outside the typical range of requested services.
- Utilisation of complex business structures, offshore accounts, multiple accounts, or offshore companies without a clear purpose, complicating the tracing of fund origins.
- Transactions involving high-risk jurisdictions known for high levels of corruption or inadequate anti-money laundering regulations.
- Excessive reliance on cash in business operations.
- Payments or money transfers made by or to third parties with no apparent connection to the customer.
- Customers unwilling to proceed with a transaction when asked for identification or to provide documentation or information.
- Previous allegations of corruption or unethical behaviour, or a lack of alignment between the proposed work and fees.



Government and a government official

A Government is typically an organised body that governs a community, state, nation, etc. It is responsible for creating and enforcing laws, providing public services, maintaining order, protecting the rights and welfare of its citizens. and can include facilities which are owned or operated by a government, regulatory agencies or government-controlled businesses, corporations, companies, or societies.

Government official as defined by various global legislative and regulatory bodies, includes:

- An official or employee of a government, including any political party, administrative agency, or government-owned business, often elected, or appointed.
- Any person acting in an official capacity on behalf of a government entity or official.
- Employees or agents of a business that is owned or controlled by a government.
- Any person or firm employed by, or acting for or on behalf of, any government or official.
- Any political party official, employee or agent of a political party, or candidate for political office (or political party position).
- Any family member or other representative of any of the above and/or the below PEPs².

Politically Exposed Persons (PEPs)

A politically exposed person (PEP) is an individual who holds a prominent public position or has significant political influence.

These are typically (current and former) government officials, heads of state, high-ranking political party members, members of supreme and constitutional courts, ambassadors and senior executives of state-owned enterprises. Similar to government officials, the definition includes

² Each country may have different local PEP regulations however, examples of immediate family members can include parents and children of PEPs, spouse or partner, siblings, uncles and aunts, even slightly indirect family members (such as in-laws) will be considered as politically exposed persons.

family members and close associates.

The potential risks associated with PEPs justify the application of additional anti-money laundering and counter-terrorist financing preventive measures with respect to business relationships with PEPs to ensure that they are not engaging in illegal activities.

Tax evasion

Tax evasion is the illegal non-payment or under-payment of taxes, usually as the result of making a false statement (or no statement) of taxes to the relevant tax authorities.

It is a punishable criminal offence which requires an element of fraud, meaning there must be deliberate action or omission with dishonest intent. Tax avoidance by contrast, is seeking to minimise the payment of taxes (or non-payment) without deliberate deception. This is often legitimate but is sometimes contrary to the spirit of the law.

Facilitating tax evasion is also a criminal offence, where it is done deliberately and dishonestly. It means being consciously or deliberately involved in or taking steps with a view to the fraudulent evasion of tax either by another person or assisting, encouraging, counselling, or buying the commission of that offence. The following actions are among those considered to fall within the definition of tax evasion where a third party:

- Has made or intends to make a false statement relating to tax, has failed to disclose circumstances that may give rise to a tax authority, to deliver a false document relating to tax, or to set up a structure to try to hide circumstances where taxes are due.
- Has deliberately failed to register or account for tax, where required to do so.
- Requests payment:
 - In cash and/or refuses to sign a formal fee agreement, or to provide an invoice or receipt for a payment made.
 - Is made to the bank account offshore or in a country or geographic location different from where the third party is located, resides, or conducts business.
 - Is made to the bank account which is held by a different person or entity.
 - Is made in cash indicating that this will mean the payment is not subject to be taxed.
- Requests the use of an agent, intermediary, consultant, or supplier that is not typically used by or known to us.
- Requests that their invoice is addressed, or payment is made to a different entity, where we haven't provided services to directly.
- Asks us to change the description of services rendered on an invoice in a way that seems designed to obscure the nature of the services provided.
- Refuses to put terms agreed in writing or asks for contracts or other documentation to be backdated.

Unfair competition

Unfair competition refers to any deceptive, fraudulent, or unethical business practice that harms other businesses or consumers. It includes a variety of actions that can distort the market and create an uneven playing field. The goal of laws against unfair competition is to ensure fair and honest competition in the marketplace.

Competition and anti-trust laws and regulations prevent businesses from abusing their dominant market position, entering into anti-competitive agreements, making false statements that unfairly discredit competitors, or improperly interfere with a competitor's business relationships. Breaches of competition laws can lead to significant fines, criminal liability and other sanctions.

At AMS, we are committed to acting in compliance with all competition and anti-trust laws and regulations in competing for customers and doing business with our suppliers.

The following are examples of illegal activities that lead to breach competition and anti-trust laws and regulations:

- Agreeing with anyone outside of AMS on:
 - Prices to charge to customers (so called 'price fixing')
 - Terms and conditions to participate in bids and tenders (so called 'bid rigging')
 - How to divide markets, customers or territories with competitors (so called 'market sharing')
- Sharing commercially sensitive information with competitors.
- Boycotting or making false claims about clients, suppliers or competitors.
- False advertising by making untrue claims about products or services to gain more revenue.

Conflict of Interest (COI)

A conflict of interest (COI) is generally defined as 'having a personal interest (including but not limited to a person's family, partner, friends, and co-habitants (referred to here as 'Connected Persons')) that conflicts with the interests of one's employer'. The existence of that personal interest creates the conflict that can lead to personal gain for the employee to the detriment of the employer, or negatively impact one's ability to make clear, objective decisions for the employer.

The COI also exists when an employee's commitment to their employer can be prejudiced by actual, potential or perceived benefit from another source. The COI does not need to result in a gain for it to exist and the interest does not need to be personal to the employee to create a conflict, e.g., interests of Connected Persons can also create a COI for an employee.

Fraud, corruption, bribery, and COIs may overlap however, they are not the same thing, e.g., an employee may have made a corrupt payment to a government official to benefit their employer with no personal gain for the employee which does not create a COI, rather the employee has engaged in corrupt but not conflicted activity. It's worth noting that the COI does not only relate to employees but also suppliers, third parties and clients where employee's interactions with them or whose conduct may create a COI.

The following, while not an exhaustive list, are examples of activities that may create a COI:

- Outside employment or self-employment while employed at AMS as a result of which the employee cannot devote appropriate time to their role at AMS.
- Owning or having an interest in a business that competes with AMS, or supplies products or services to AMS, or receives services from AMS.
- Personal relationships at AMS, including recruiting or managing Connected Persons, which can negatively impact the ability to make objective decisions.

- Being part of a decision-making panel where there is an undisclosed relationship (positive or negative) with a candidate, client, or supplier.
- Running or serving in a public office or government department while employed at AMS, which may detract from the effectiveness and objectivity of one's duties as an employee of AMS.
- Serving on a board of directors or on an advisory board, which may detract from the effectiveness and objectivity of one's duties as an employee of AMS.
- Family relationship between an employee at AMS and a client employee who has oversight with respect to our services, which can negatively impact the ability to make objective decisions.
- Outside use of knowledge, information or experience gained through employment at AMS while employed at AMS.

AMS has a *Relationships at Work Policy* which contains additional information on personal conflict of interest and surrounding procedures. Additionally, the *Managers Guide to Employees Seeking Additional Employment to AMS* contains information on procedures in relation to employees wishing to take on a second job in addition to their contractual role with AMS.

Dealing with a COI

At AMS, we recognise the importance of fairness and objectivity in the way we conduct our business. We all must commit ourselves to ethical and professional conduct and we all have a duty to act in the best interest of AMS. Because the existence of a COI may be detrimental to our business and clients we serve, and to protect impartial decision making, all COIs and appearances of COIs must go through the disclosure and resolution process.

Accordingly, all employees are required to disclose any actual, potential, or perceived COI as soon as it has occurred, or is likely to occur, and promptly report it to their Line Manager who will be responsible for determining an appropriate course of action and arriving at a decision after consulting with Risk & Compliance, if necessary.

Unless already disclosed and approved (both in writing), you must promptly report the following to your Line Manager in accordance with this policy, and must do so should your circumstances change:

- **External roles & relationships held**, i.e., where you currently are, are planning to be, or you have been within the past twelve (12) months, a member of the board of directors, an officer, a partner, a key employee, or a member of an advisory board of any corporation, company, association, institution or other business that competes with AMS, supplies products or services to AMS, or receives services from AMS.
- **Assessment, selection and engagement of third parties**, i.e., where you will be, or you have been within the past twelve (12) months, involved in an assessment, selection or engagement decisions for any third party that provide products or services to AMS or our clients where a COI exists.
- **Employment outside of AMS**, i.e., where you currently are, have been within the past twelve (12) months, or are planning to be, employed or self-employed outside of AMS while maintaining full-time employment with AMS.

- **Hiring of Connected Persons**, i.e., where you are, or where you have been within the past twelve (12) months, involved in an assessment, selection or hiring decisions for any candidates for employment either with AMS or our clients where a COI exists. For avoidance of doubt this does not include our referral programme.
- **Relationships at work**, i.e., where there are any Connected Persons working at AMS where your relationship may impact your ability to make objective decisions and/or influence decisions of others.
- **Outside financial interests**, i.e., where you or any Connected Persons are proposing to have, currently have, or have had within the past twelve (12) months, any other financial interest (i.e. ownership interest in excess of 5%) in any corporation, company, association, institution or other business that competes with AMS, or supplies products or services to AMS, or receives services from AMS.
- **Other COI**, i.e., where other than outlined in the above, you are proposing to be, currently are, or have been within the past twelve (12) months, involved in any other matter or activity that could be perceived as a COI with AMS.

In addition to the above, Career Level 6 and above employees are required to complete an annual COI questionnaire distributed via Workday³. Any declarations indicating an actual, potential, or perceived COI will be reviewed, and risk assessed by Risk & Compliance⁴ and where appropriate, will be discussed with Line Managers in accordance with relevant AMS policies to determine an appropriate course of action. If following completion of the questionnaire and during the time between then and the following annual task, any circumstances substantially change, employees must promptly disclose to their Line Manager.

All COI disclosures and decisions made must be documented.

Lastly, to ensure our expectations towards suppliers on COI are met, the requirement to disclose any actual, potential, or perceived COI is set in the Supplier Code of Conduct and forms part of the contractual provisions. Compliance with both is a pre-requisite for the engagement of any supplier by AMS. Any COI reported by suppliers will go through the resolution process with 3rd Party Assurance team who will determine an appropriate course of action and arrive at a decision after consulting with Risk & Compliance, if necessary.

³ Declarations made as part of the Workday questionnaire do not replace disclosure obligations and the requirement to comply with the Global Relationships at Work Policy and/or the Managers Guide to Employees Seeking Additional Employment to AMS.

⁴ Where COI is disclosed by members of Risk & Compliance, the review and assessment will be conducted outside of the Risk & Compliance function and the approach will be determined on a case-by-case basis.



Roles and responsibilities

Executive Committee

- Foster a corporate culture within AMS in which fraud, bribery and corruption, money laundering, terrorist financing, tax evasion and inappropriate conduct in any activity, including when accepting or giving gifts or hospitality are never acceptable and profits based on, or assisted by, fraud are always rejected.
- Lead by example and foster an open culture, where employees feel empowered to speak up if they encounter prohibited acts.
- Demonstrate strong, explicit, and visible support and commitment for AMS's anti-fraud, bribery, and corruption programme.
- Ensure development, introduction and maintenance of effective anti-fraud, bribery and corruption practices and controls throughout AMS.
- Make policy decisions on company anti-fraud, bribery, and corruption strategy.
- Ensure ongoing risk assessment and define priorities based on the overall risk exposure.
- Make decisions on the required course of action against perpetrators of fraud, bribery, or corruption, particularly where authorities need to be notified.

Chief Legal, Risk & Compliance Officer

- Manage AMS's anti-fraud, bribery and corruption, money laundering, terrorist financing and tax evasion policies.
- Serve as the chief intake officer for the Raising Concerns Team where prohibited acts are reported via the Raise Your Concern Channels.
- Manage outside parties engaged to investigate prohibited acts.
- Ensure compliance with provisions of this policy.

- Identify enterprise-level fraud, bribery and corruption related risks and manage these using AMS's Risk Management Framework.
- Report on the global fraud, bribery, and corruption risks.
- Approve or reject disclosed COI.
- Sign off of this policy.

Risk & Compliance

- Implement initiatives that enhance fraud, bribery, and corruption risk management effectiveness, including procedures that enable employees to inform management of actual or suspected prohibited acts of any kind, including when accepting or giving gifts or hospitality.
- Support teams in developing and maintaining effective AMS-wide controls to prevent fraud, bribery and corruption, money laundering, terrorist financing and tax evasion.
- Make the Chief Legal, Risk & Compliance Officer aware of any concerns regarding actual or suspected prohibited acts of any kind including when accepting or giving gifts or hospitality so that an investigation may be initiated.
- Support compliance with provisions of this policy.
- Provide oversight of fraud, bribery, and corruption mitigation activities through Risk Management responsibilities.
- Through Internal Audit, identify and assess internal risks related to fraud, bribery, and corruption through reviews of company processes and controls.
- Through 3rd Party Assurance programme, perform due diligence checks on potential third-party suppliers to identify and assess the risk of fraud, bribery and corruption associated with suppliers and take appropriate measures to mitigate these risks.
- Share best practice, guidance, and awareness to AMS employees on how to detect, prevent and report prohibited acts including when accepting or giving gifts or hospitality.
- Review and make the Chief Legal, Risk & Compliance Officer aware of any disclosed COI and registered gifts or hospitality.
- Maintain and govern this policy and relevant training resources to ensure employees understand and adhere to the principles of this policy.

Legal

- Provide legal advice on matters related to fraud, bribery, and corruption.
- Support investigations into suspected prohibited acts.
- Draft clear and comprehensive contracts that include anti-fraud, bribery, and corruption clauses.

Finance

- Implement robust financial controls to prevent and detect fraud, bribery and corruption.
- Monitor and review financial transactions for any irregularities or signs of prohibited acts.
- Ensure accurate and transparent financial reporting and compliance with relevant financial regulations and standards.

- Ensure financial reporting and interactions with investors follow principles of accuracy, transparency, and compliance to ensure fair competition laws are adhered to.
- Collaborate with internal and external auditors to facilitate audits.

People & Culture

- To the extent local legislation permits, conduct background checks on prospective employees to identify any past involvement in prohibited acts.
- Manage disciplinary procedures for employees who breach this policy ensuring consistent and fair enforcement.
- Promote Raise Your Concern Channels for employees to report suspicious activities without fear of retaliation.

Procurement

- Ensure compliance with provisions of this policy when it comes to dealing with AMS's suppliers and in particular that people having significant advisory input into procurement decisions do not accept gifts or hospitality from third-party suppliers that would go against the rules set out in this policy.
- Maintain clear and accurate records of all procurement activities to provide an audit trail and ensure accountability.
- Ensure interactions with suppliers and vendors follow all relevant competition and anti-trust laws and regulations by conducting transparent and unbiased supplier selection processes, avoiding conflicts of interest, and adhering to ethical standards and regulations.
- Monitor procurement activities for any signs of prohibited acts.

Raising Concerns Team⁵

- Carry out vigorous and prompt investigations into all known or suspected instances of prohibited acts of any kind including when accepting or giving gifts or hospitality by an AMS employee or a third-party supplier, as reported using the Raise Your Concern Channels and in line with the documented process.
- Provide reporting and insight on the activity and effectiveness of the Raise Your Concern Channels to the Risk & Compliance Committee.
- Identify areas of improvement and lessons learned to mitigate the risk of future occurrences.

Managers

Team processes & procedures

- Ensure own team's compliance with this policy and the practices throughout their operations comply with the principles of this policy.
- Identify any client specific-standards or requirements that must be followed in addition to those within this policy and ensure their teams comply.

⁵ This team is comprised of representatives from Legal, Risk & Compliance, People & Culture and others as required.

- Identify team-level fraud, bribery and corruption related risks and manage these using AMS's Risk Management Framework.
- Develop, introduce, and maintain effective team-level anti-fraud, bribery and corruption practices/controls into new and existing systems and processes.
- Proactively test, and regularly review the effectiveness of team's practices/controls in preventing fraud, bribery, and corruption.
- Ensure team's processes and procedures are kept up to date and are available for individuals to refer to.
- Risk assess disclosures of any actual, potential, or perceived COI made by direct reports ensuring decisions made are properly documented⁶.

Incident management

- Act immediately on any concerns raised regarding actual or suspected violation(s) of this or any other AMS policy and standard practices. Escalate to Senior Leadership and Risk & Compliance via the Raise Your Concern Channels or by writing to compliancestandards@weareams.com.
- In partnership with People & Culture (P&C), take appropriate disciplinary action against internal perpetrators of these prohibited acts including when accepting or giving gifts or hospitality.
- With P&C support, take disciplinary action against supervisors where supervisory failures have contributed to commission of such prohibited activities.
- Notify clients of instances of actual or suspected prohibited acts of any kind including when accepting or giving gifts or hospitality according to their specific contractual agreements with prior agreement from most senior account/functional representative.

Awareness

- Support team members with their understanding of this policy and how to apply the principles of honesty and integrity to specific business situations – consulting with Risk & Compliance where support is required.
- Promote good anti-fraud, bribery, and corruption practice within the team.
- Encourage an open and ethical culture amongst employees and management.
- Increase awareness within team of the Raise Your Concern Channels and encourage individuals to speak up if concerned - particularly referencing those individuals who raise concerns in good faith will not receive any retaliation or detrimental treatment, even if they turn out to be mistaken.
- Ensure all team members complete all mandatory training, including Compliance Essentials and training on the Global Policy on Prevention of Fraud, Bribery and Corruption provided through Ignite.

All employees

- Act with honesty and integrity while representing AMS and our clients.

⁶ Any declarations made by Careel Level 6 and above employees as part of the annual Workday survey indicating an actual, potential, or perceived COI will be reviewed, and risk assessed by Risk & Compliance, and where appropriate, will be discussed with Line Managers in accordance with relevant AMS policies to determine an appropriate course of action.

- Read, understand, and comply with this policy and avoid any activity that might lead to or suggest, a breach of it.
- Never promise, offer, provide, or authorise cash payments (such as bribes or kickbacks) or anything else of value directly or indirectly to any person to achieve an improper purpose related to the AMS business.
- Never request, agree to receive, or accept money or anything else of value from any person to achieve an improper purpose related to the AMS business or to use AMS equipment, time, resources, etc. for these purposes internally or externally.
- Act with decorum in the use of official resources and in the handling and use of corporate funds whether they are involved with cash or payments systems, receipts or dealing with contractors or suppliers.
- Follow documented operational processes and procedures which includes obtaining authorised approval(s) for any exceptions.
- Never change a documented process without the appropriate approval from management.
- Never engage with a third-party supplier outside of our documented supplier engagement procedures detailed in our *Procurement & Supply Management Policy*.
- Never engage or aid in practices that undermine fair competition and lead to breach of competition and anti-trust laws and regulations.
- Comply with all established AMS internal controls, especially those designed to ensure accurate and complete books and records, or otherwise prevent prohibited acts.
- Read and adhere to the Information Security and Data Protection policies as poor protection of confidential data could unintentionally give others an opportunity to act with malicious intent.
- Raise concerns immediately, reporting any actual or suspected prohibited acts in any instance including when accepting or giving gifts or hospitality as well as any violations of AMS's policies and practices to your manager, another trusted manager or escalate to Senior Leadership and Risk & Compliance via the Raise Your Concern Channels or by writing to compliancestandards@weareams.com.

Third-Party Suppliers

- Operate in alignment with any applicable laws and regulations related to prevention of fraud, bribery, and corruption.
- Agree to and comply with anti-fraud, corruption, and bribery clauses included in contracts with AMS.
- Agree to and comply with the provisions of the Supplier Code of Conduct and this policy that promote ethical behaviour and prohibits fraudulent and corrupt activities.
- Maintain accurate and transparent records of all transactions and interactions with AMS.
- Disclose any potential conflicts of interest that could affect their business relationship with AMS.
- Never engage in practices that undermine fair competition and lead to breach of competition and anti-trust laws and regulations.
- Cooperate fully with any investigations into suspected prohibited acts.



General principles and standards of conduct

Prevention and detection

To effectively combat prohibited acts outlined in the policy, AMS has implemented detection and prevention processes, risk management strategies and controls which require the following:

- All AMS employees are expected to be familiar with and abide by our Code that defines the boundaries for acceptable conduct and undertake all mandatory awareness trainings on a regular basis and at least annually.
- All AMS employees are expected to read and understand this policy, always engage in fair and ethical business practices taking full responsibility for their or your own actions and decisions.
- All AMS employees will be able to detect actual or suspected prohibited acts as described in this policy and promptly report them via available reporting channels.
- Risk of fraud, bribery and corruption will be assessed regularly as part of the business's risk management process at the account, function, and corporate levels, and at the design stage of new systems and processes followed by the implementation of appropriate controls.
- Regular testing will be completed on key controls to ensure their effective mitigation of these risks. Where appropriate, our Internal Audit team is used to provide independent assurance on fraud, bribery, and corruption controls.

Recordkeeping

AMS is legally required to keep accurate records that truthfully reflect all monetary transactions, expenses and assets. AMS must maintain an adequate system of internal accounting controls with records being reasonably detailed to provide a reviewer as to the nature of the transaction.

Accordingly, all AMS employees must follow applicable standards, principles, laws, and approved company procedures for accounting and financial reporting. In particular, we must all:

- Follow AMS's internal policies and procedures for record management.
- Ensure all records are accurate, complete, and free from errors.
- Maintain the integrity and security of records by ensuring they are not altered or tampered with by unauthorised persons and keep audit trails to track any changes to records.
- Watch for 'red flags' such as payments, discounts, or commissions that are unusually structured or larger than standard or which may not be appropriate or legitimate for business purposes.
- Never make false or artificial entries for any reason.
- Support AMS Finance in providing evidence of the business reason for making payments to third parties.

Written contracts govern AMS's relationships with third parties and will include the necessary terms, conditions, protections and related laws, including the requirement to maintain transparent and accurate records and AMS's right to audit.

All documents and records relating to dealings with third parties, such as clients, suppliers, and business partners, will be prepared and maintained with strict transparency, accuracy and completeness and in line with the locally prescribed minimum standards. No accounts can be kept 'off-book' to facilitate or conceal improper payments.

There is no monetary threshold for these violations meaning that even small, misreported amounts may result in violations.

Investigation

To ensure investigations related to actual or suspected prohibited acts are thorough, timely, accurate and efficient, AMS has introduced the following principles:

- Where reasonable suspicion that prohibited acts have taken place within AMS as reported through available channels, either the person who these were reported to or the Raising Concerns Team, will investigate the matter promptly, thoroughly, objectively, confidentially, and independently of the line management for the area in which such illegal activities have occurred or are suspected.
- In certain cases, third-party investigators will be engaged to gather sufficient evidence to hand the case over to the proper authorities. Responsibility for the management of these third parties rests with the Chief Legal, Risk & Compliance Officer.
- Detailed records of all investigative steps, evidence collected, and interviews conducted will be kept.

- Legal, Risk & Compliance, Information Security and Internal Audit are authorised to enter any AMS premises, be given access to any information requested, and have access to all employees (with reasonable notice). The rights of individuals will be respected at all times.
- AMS will seek to prosecute anyone who commits any prohibited acts and will seek to recover its assets through legal means.
- To mitigate the risk of future occurrences, lessons learned will be shared across AMS as soon as possible after an investigation is concluded and to ensure that appropriate actions are taken based on the findings of the investigation, including disciplinary measures, policy changes, or legal action.
- AMS will seek to prosecute anyone who commits any prohibited acts and to recover its assets through legal means.

External reports

To ensure compliance with statutory laws and regulations in all countries AMS operates, we may be required to report any prohibited acts identified within AMS to parties outside of AMS. As such AMS is committed to:

- Where required, report all known criminal activity and other breaches discovered during internal investigations to law enforcement agencies for their investigation. The timing of their involvement will be at the discretion of the Chief Legal, Risk & Compliance Officer, in conjunction with the Chief Financial Officer, and appropriate Directors.
- Where required, notify clients of instances of suspected or actual prohibited acts including when accepting or giving gifts or hospitality according to their specific contractual agreements.

Dealing with a government or government officials

Under no circumstance will any AMS employee give, pay, offer, promise to pay, or authorise the giving or payment of money or anything of value directly or indirectly to any government official to obtain or keep business or to secure some other improper advantage.

Improper purposes include:

- Influencing any act or decision of the recipient in their official capacity.
- Persuading the recipient to do, or omit to do, any act in violation of their lawful duty; to influence any act or decision of a government or agency of a government.
- Securing any improper advantage, to obtain, retain, or direct regulatory approvals, contracts, business, or other benefits.

This includes providing business opportunities, favourable contracts, stock options, gifts, and entertainment. Such payments are barred even if:

- The benefit is for someone other than the person or entity making the payment.
- The business sought is not with the government.
- The payment does not in fact influence the government official's conduct.
- The government official initially suggested the payment.

Applicable corruption laws prohibit the giving of anything of value to influence a government official's actions. Prohibited payments include, but are not limited to, those designed to:

- Encourage the recipient to award a contract to AMS.
- Obtain advantageous tax or customs treatment that would not otherwise be available to AMS.
- Circumvent or cause non-enforcement of laws or regulations applicable to AMS.

Preventing facilitation and kickback payments

Facilitation payments may be commonplace in many countries; however, they remain illegal or prohibited in most. Regardless of the location, they are not permitted under the terms of this policy.

If you are asked to make a payment on AMS's behalf, you should always be mindful of what the payment is for and whether the amount requested is equal to the goods or services provided. AMS employees should always ask for a receipt which details the reason for the payment.

Kickbacks are typically payments in cash or in-kind, made in return for a business favour or advantage. All AMS employees must avoid any activity that might lead to, or suggest, that a facilitation payment or kickback will be made or accepted by AMS.

In some countries, AMS employees may find themselves subjected to being forced to make a payment under duress or because they face a reasonable belief that their safety is threatened. If anyone finds themselves in this extraordinary situation, they must contact their Line Manager or Risk & Compliance as soon as possible.

Dealing with Third-Party Suppliers

To ensure that the requirements of this policy, as well as AMS's expectations outlined in the Supplier Code of Conduct, are met in relation to third parties, AMS employees responsible for the engagement of third-party suppliers are required to conduct due diligence on these parties, including but not limited to pre-engagement checks and execution of anti-fraud, bribery and corruption contractual provisions appropriate for the particular business transaction, and post-engagement or post-deal due diligence and monitoring where applicable.

To ensure that payments to third parties are not used for bribery or corruption, AMS employees responsible for dealings with third-party suppliers will always follow internal policies and procedures for record management and maintain appropriate internal controls for the review and approval of payments to all third parties, including but not limited to:

- Commissions (calculations and awards)
- Expense reports
- Other reimbursements.

AMS reserves its right to terminate a contractual relationship with third-party suppliers if they breach any of anti-fraud, bribery and corruption contractual provisions, this policy, or any of the requirements set in the Supplier Code of Conduct.

Donating to charities and political contributions

AMS employees must not make contributions to political parties on behalf of AMS.

AMS may make charitable donations to recognised and registered non-profit organisations, which align with the values and vision of AMS. When making charitable contributions, either domestically or globally, a relevant Head of Function is responsible for approving and should apply appropriate due diligence to ensure the contribution is used for the intended charitable purpose. Any donation should be carried out in an open and transparent manner, be based on fair and objective criteria, be accurately and completely documented, and be consistent in all respects with the principles of the Code and this policy.

Prior to making any charitable donations, the Head of Function should follow the general principles below:

- Contributions will be made only to recipients that can be relied upon to use the donation in the legitimate manner intended by AMS.
- Contributions that improperly or disproportionately benefit a public official, or other recipient who has regulatory oversight over, or who can improperly influence the company's business, should not be made.
- The intended recipient of the donation must be a well-known reputable organisation that has been vetted by AMS.
- For any new recipient organisation, a proper, risk-based due diligence must be conducted and should include the following checks carried out by a Head of Function:
 - Conduct a check within local business or charity registers that the organisation is properly registered.
 - Conduct a conflict-of-interest check to ascertain if AMS is conducting any business that conflicts with the purposes of the charity.
 - Conduct an open-source check through the Internet to ascertain whether there have been any adverse media, scandals or concerns with the charity such as misappropriated funds that are not being used for the purposes of the charity or allegations of prohibited activities.
 - Where feasible, ensure no board members within the charity are a present or former public official, a close relative of a relevant public official, or someone in the public or private sector who can influence AMS's business.
 - Ensure no one external to AMS, including any public official, recommended, solicited, or endorsed a charitable donation in an improper manner.
 - Describe contributions accurately and in reasonable detail in the books and records of AMS. The record should include legitimate purpose for the contribution in question, and information on any previous involvement or support by AMS to the same recipient; and whether the recipient's officers and employees are affiliated with any foreign government or are connected with the AMS's current or potential business.

Should you require further support with assessing charities please contact Risk & Compliance at compliancestandards@weareams.com.

Bidding process

AMS's participation in bidding processes must take place according to the established guidelines and procedures. The procurement, sales and contracting functions, managing the process of bidding for the supply of goods and services, or participating in client bids on behalf of AMS, have the highest perceived risk of being vulnerable to bribery and corruption, particularly the solicitation and receipt of bribes and kickbacks. As such, they must ensure that all stages of the process are always open and transparent, free from favouritism, with the selection process based solely on merit and objective criteria, with clear lines of responsibility established and decisions and actions properly documented.

The following principles must be followed during each bidding and contracting process:

- Ensure all individuals involved in the process always follow our Code, AMS policies and the established internal due diligence procedures, including a consistent and systematic review procedure, aimed at prevention of fraud, bribery and corruption.
- Ensure all stages of the process are open, transparent, fair and provide equal opportunities for all potential bidders without the opportunity to improperly steer the award of a contract to a particular bidder, or to manipulate the evaluation criteria and weighting of decisions in favour of a preferred bidder, effectively removed.
- Ensure none of the individuals involved in the procurement and contracting process have a conflict of interest where their personal interests could influence their decisions.
- Ensure all individuals involved in the process do not accept or offer gifts and hospitality from or to the bidding companies, or otherwise breach the rules for dealing with gifts and hospitality outlined in this policy.
- Ensure unsuccessful bidders are informed on AMS's decisions and the basis for not selecting a particular contract.
- Always check for red flags which, among other things, may involve:
 - Corrupt employee convincing purchase of unneeded products or services (typically in exchange for a bribe) on behalf of AMS.
 - Items or services being continually obtained from a single source with no list of backup suppliers (unless there is acceptable justification for such practices).
 - Unexplained or unusual increases in purchases of goods or services.
 - Personal contacts between contracting personnel and bidders, or close relationship between contractor and employee drafting the bid specifications.
 - Contracts being awarded to a non-responsive bidder.
 - Complaints from competing contractors about the evaluation process.
 - Unjustified extensions of bid deadlines.



Gifts and hospitality

Most gifts or hospitality offered and received out of courtesy do not constitute bribery and are common practice in doing business and maintaining business relationships. However, when the ultimate purpose of gifts or hospitality is to influence a person to do, or not do something in violation of their legal, contractual or professional obligations, this may constitute bribery.

This policy is not intended to prohibit offering or receiving nominal, modest gifts or hospitality in connection with matters related to AMS business, but rather to ensure they are of a reasonable nature, i.e., appropriate, proportionate and not lavish or excessive.

Rules for dealing with gifts and hospitality

Before offering or accepting any gift or hospitality, AMS employees must check if it is in accordance with the policy rules outlined below which must be adhered to at all times. Performance based recognition for AMS employees should only be managed through the AMS Appreciate platform.

It is **not acceptable** for any employee or anyone on their behalf to:

- Offer or receive a gift or hospitality that is in breach of local anti-bribery and corruption laws and regulations.
- Offer a gift or hospitality that would knowingly breach the recipient's own policies or Code of Conduct.
- Offer a gift or hospitality to a government official, agent, or representative.
- Offer or receive a gift or hospitality with the expectation that a business advantage will be received or provided.
- Offer or receive a gift or hospitality that creates a sense of obligation or perceived obligation on the recipient.

- Offer or receive a gift or hospitality that is to influence or be perceived to influence judgement of the recipient.
- Offer or receive a gift or hospitality that creates or appear to create a conflict of interest between an employee's personal interests and those of AMS.
- Offer or receive a gift or hospitality that appears to be unproportionate and improper, i.e., expenditure is disproportionate to the occasion, lavish, excessive, or extraordinary⁷ (please see examples in the table below). Repeated gifts or hospitality invitations are not encouraged by this policy.
- Offer or receive a gift or hospitality that is not legitimate, i.e., not connected with a business purpose.
- Accept a gift or hospitality from a third party which is participating in a tender process or is in the process of being awarded or renewing a contract.
- Offer or accept cash or cash equivalents.
- Solicit gifts or hospitality for oneself or others.
- Ask AMS partners (including suppliers, business partners, joint venture partners, subcontractors, or advisors) to contribute towards the cost of entertaining clients on AMS's behalf.
- Threaten or retaliate against any employee who has raised concerns under this policy.

Examples of gifts and hospitality

While a non-exhaustive list, the below table illustrates examples of acceptable and unacceptable gifts and hospitality in line with this policy rules.

Category	Acceptable (Symbolic, Nominal, Modest, Proportionate)	Unacceptable (Excessive, Lavish, Extraordinary, Unproportionate)
Gifts	<ul style="list-style-type: none"> • Bouquet of flowers • Box of chocolates • Bottle of wine • Fruit basket • Company branded gifts of low re-sale value, e.g., pen, notebook, t-shirt • Items of little intrinsic value and intended primarily for presentation, e.g., plaques, certificates, trophies 	<ul style="list-style-type: none"> • Cash or cash equivalent vouchers • Luxury watch, or jewellery • Laptop or tablet • A case of expensive wines • Requests for charitable or political donations
Hospitality	<ul style="list-style-type: none"> • Coffee, tea, sandwiches and other refreshments during a business meeting • Reasonably priced business lunch or dinner 	<ul style="list-style-type: none"> • Attending conferences with little business content • Substantial travel and hospitality benefits primarily for tourism rather than a work-related business

⁷ While this policy does not set maximum thresholds for gifts and hospitality as a guideline, it is recommended that the value of a gift per any one organisation/individual providing or receiving does not exceed GBP 50, and GBP 100 cumulatively in any 12-month rolling period. For hospitality, the recommended value per any one organisation/individual providing or receiving should not exceed GBP 100, and GBP 200 cumulatively in any 12-month rolling period. Irrespective of the recommended values, local relative monetary value and cultural practice should always be considered to determine whether a gift or hospitality is of reasonable nature, i.e., proportionate and not lavish or excessive. If in doubt, please consult your Line Manager who will arrive at a decision after consulting with Risk & Compliance, if necessary.

	<ul style="list-style-type: none"> • Taxi or a company car for client personnel to travel to a hotel or airport • Covering costs of client's personnel to attend project commencement or completion ceremony, with a reasonable level of food and alcohol being provided 	<ul style="list-style-type: none"> • Expensive tickets to a sports or cultural event with no business context • Excessively frequent meals at a restaurant or a bar • Entertainment for family members of a business partner
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Reporting procedure

To ensure a transparent culture around gifts and hospitality and that they are not being used for undue influence, this policy requires that prior to accepting or offering any gifts or hospitality, irrespective of their value, each individual concerned must disclose and agree them with their Line Manager. Additionally, for qualifying gifts and hospitality at or above the monetary thresholds set by the policy a written record is required to be kept on file.

It is not the intention of this policy that a written record is kept for gifts or hospitality of immaterial value therefore **the reporting requirement only applies to:**

- **Gifts** offered or received per any one organisation/individual where the actual or estimated value exceeds **GBP 50**, and **GBP 100 cumulatively** in any 12-month rolling period.
- **Hospitality** offered or received per any one organisation/individual where the actual or estimated value exceeds **GBP 100**, and **GBP 200 cumulatively** in any 12-month rolling period.

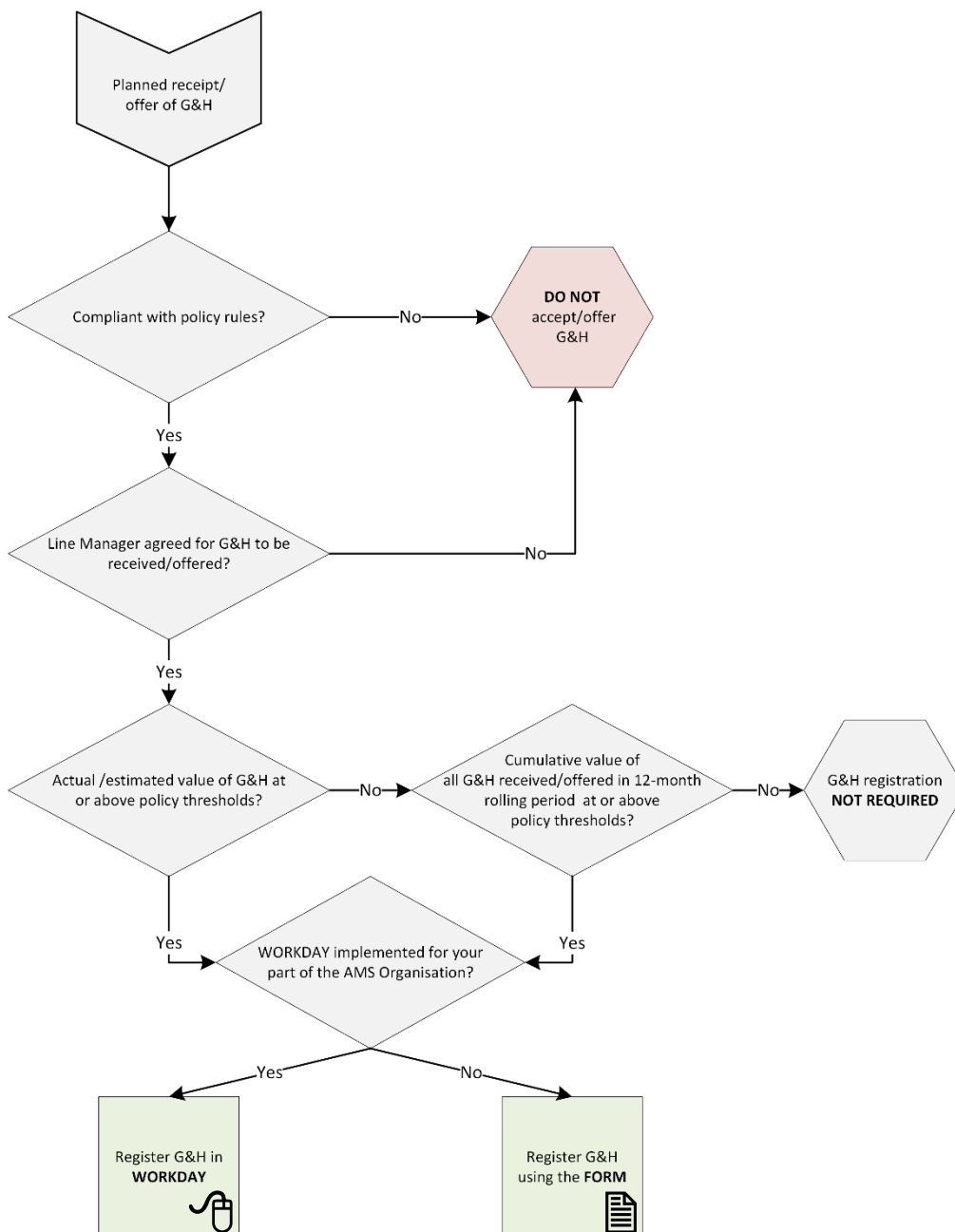
For clarity, the requirement to keep a written record only applies to the **actual** gifts or hospitality received or offered as opposed to the intention to receive or offer them. In all instances, individuals receiving or offering gifts or hospitality are solely responsible for ensuring compliance with this policy.

Details of the qualifying gifts or hospitality received or offered must be recorded by the individual concerned in Workday **within a maximum of 30 days** of receiving or providing them. A quick step-by-step guide on how to register gifts and hospitality in Workday is available on [myAMS here](#).

For AMS Group companies where Workday has not been implemented, reporting of qualifying gifts and hospitality should be made using the Gifts & Hospitality Disclosure Form available for download on [myAMS here](#). The completed form should be retained on file by both the individual concerned and their Line Manager.

Any failure to register qualifying gifts and hospitality may result in a disciplinary action against individuals in breach.

The below diagram will help you navigate through the reporting requirements.



AMS employees must ensure all expense claims relating to gifts and hospitality expenses incurred to third parties are submitted in accordance with AMS Expenses Policy and specifically record the reason for the expenditure.

Where a gift or hospitality is offered to a third party, the giver should ensure that the cost of any third-party organisation gifts or hospitality are correctly identified as such, within budget and charged to the appropriate cost centre along with corresponding documentation. These types of costs need to be separately identified to ensure the correct tax treatment is applied based on the rules in the local jurisdiction.

AMS employees are responsible for any tax implications that may be associated with the receipt of gifts or hospitality, including any responsibility for reporting to their local tax authority.

Raising concerns

We all have a duty to protect AMS and our clients by calling out behaviours and activities that are not in line with the values and requirements in our Code and associated policies. This includes the responsibility to help detect, prevent, and report instances of prohibited acts and inappropriate conduct when receiving or offering gifts or hospitality.

You must report actual, potential, or suspected acts of fraud, bribery and corruption, money laundering, terrorist financing, tax evasion and inappropriate conduct in any instance including when receiving or offering gifts or hospitality in AMS or by any individual or organisation with whom AMS does business. Failure to do so may result in liability for AMS and for you personally.

Reports must be made as soon as possible and without unnecessary delay. If any instance of prohibited acts is identified, an investigation will take place under the guidance of Risk & Compliance.

You must raise concerns about any issue or suspicion of malpractice with your Line Manager in first instance, another trusted manager, or by contacting Risk & Compliance at compliancestandards@weareams.com. Concerns can also be raised confidentially via the *Raise Your Concern Channels*.

AMS employees who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. We encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.

We are committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in the prohibited acts, or because of reporting in good faith their suspicion that an actual or potential prohibited act(s) has taken place or may take place in the future.

Detrimental treatment includes dismissal, disciplinary action, threats, or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform AMS People and Culture and Legal teams in your region immediately. If the matter is not remedied, and you are an employee, you should raise it formally using a grievance procedure or via *Raise Your Concern Channels*.

Policy governance and assurance

This policy is governed by Risk & Compliance. It is stored and accessible under the AMS policies section on our Intranet. The policy will be reviewed on an at least annual basis (or sooner should a change to regulations occur). Any changes will be communicated through the revised policy or supporting policy documentation.

Risk & Compliance is responsible for this policy management by:

- Ongoing monitoring of fraud, bribery and corruption, money laundering, terrorist financing and tax evasion regulations and updating the business on any changes.
- Determining and approving controls to be followed in specific regions or types of transactions.

- Obtaining legal advice and guidance from AMS Legal team on specific situations upon request, including resolution of issues and following up on red flags.
- Providing training and awareness through Ignite.

Further assistance

If you are unsure about whether a particular act constitutes fraud, bribery and corruption, money laundering, terrorist financing, tax evasion or inappropriate conduct including when accepting or giving gifts or hospitality, raise it with your Line Manager in first instance. You may also reach out to Risk & Compliance at compliancestandards@weareams.com.

If you have any questions or concerns about the operation of the policy, please raise them with your Line Manager in first instance or contact Risk & Compliance at compliancestandards@weareams.com.

Disclaimer

If any requirement of this policy is or becomes invalid, illegal, or unenforceable in any jurisdiction, the requirement will be considered deleted to the minimum amount necessary in the applicable jurisdiction (which can include deleting only part of the relevant requirement). It will remain in full force without deletion, in jurisdictions where it is not invalid, illegal, or unenforceable. The deletion of a specific requirement or portion will not affect the validity and enforceability of the remainder of this policy.



A|M|S

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