

Comprehensive Anti-Bribery Program

A PHASED APPROACH

PHASE I

| PROTECT | DETECT | CORRECT |
|---|--|--|
| <p>POLICIES</p> <ul style="list-style-type: none"> <input type="checkbox"/> Identify Anti-bribery, Conflicts of Interest, Gifts & Entertainment, Travel, Charitable Giving, Political Contributions, Offset Agreement and other related policies in use across your organization <input type="checkbox"/> Identify key stakeholders for policies in all geographic areas <input type="checkbox"/> Draft/update global Anti-bribery policy <input type="checkbox"/> Incorporate Anti-bribery policy into, Conflicts of Interest, Gifts & Entertainment, Travel, Charitable Giving, Political Contributions and Offset Agreement policies and guidance <p>TRAINING/COMMUNICATION</p> <ul style="list-style-type: none"> <input type="checkbox"/> Acquire/Develop anti-bribery training for employees (online and offline) <input type="checkbox"/> Identify target audience <input type="checkbox"/> Develop rollout plan, messaging, consequences for non-compliance, etc. <p>BUSINESS PARTNERS</p> <ul style="list-style-type: none"> <input type="checkbox"/> Review standard agreements and revise to address required compliance with anti-bribery policies <input type="checkbox"/> Develop/revise business partner Code of Conduct | <p>RISK ASSESSMENT</p> <ul style="list-style-type: none"> <input type="checkbox"/> Conduct/Update Risk Assessment <input type="checkbox"/> List all geographic locations in which you operate and rank areas by risk based on: <ul style="list-style-type: none"> <input type="checkbox"/> Corruption risk level (using CPI or other risk ranking system) <input type="checkbox"/> Type and amount of business you do in each area <input type="checkbox"/> New areas or areas of planned expansion. <input type="checkbox"/> Extensive use of third parties <input type="checkbox"/> Dealings with government officials <input type="checkbox"/> Prioritize all future activities by risk ranking <p>CULTURE</p> <ul style="list-style-type: none"> <input type="checkbox"/> Ensure helpline is visible to all employees in appropriate languages <input type="checkbox"/> Deliver communications to employees regarding helpline and anti-bribery policies <p>BUSINESS PARTNERS</p> <ul style="list-style-type: none"> <input type="checkbox"/> Develop global list of third parties and JVs utilized in each geographic area | <p>CORRECTIVE ACTION</p> <ul style="list-style-type: none"> <input type="checkbox"/> Execute on plan to mitigate issues found via risk assessment <p>CONTROLS/OVERSIGHT</p> <ul style="list-style-type: none"> <input type="checkbox"/> Obtain leadership support for anti-corruption program <input type="checkbox"/> Identify/review existing processes and controls for managing: <ul style="list-style-type: none"> <input type="checkbox"/> Gifts, entertainment and travel <input type="checkbox"/> Customs and cross-border shipping <input type="checkbox"/> Charitable giving <input type="checkbox"/> Political contributions <input type="checkbox"/> Conflicts of interest <input type="checkbox"/> Implement/update background investigation processes for executives and key personnel <input type="checkbox"/> Create guidelines for enforcement of policies and establish disciplinary procedures to address issues <p>BUSINESS PARTNERS</p> <ul style="list-style-type: none"> <input type="checkbox"/> Obtain support for revised business partner management processes from local business leaders <input type="checkbox"/> Review existing due diligence processes and controls for hiring and managing business partners <input type="checkbox"/> Identify key stakeholders for new business partner processes <input type="checkbox"/> Draft new business partner onboarding processes based on risk <input type="checkbox"/> Draft new business partner monitoring processes based on risk |

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| <p>POLICIES</p> <ul style="list-style-type: none"> <input type="checkbox"/> Vet new policies and guidance with key contacts in each geographic area <input type="checkbox"/> Update Code of Conduct to include appropriate anti-bribery and other policy updates <input type="checkbox"/> Develop plan and timeline for implementing new policies across organization <input type="checkbox"/> Rollout anti-bribery policy to appropriate employees and require certification <p>TRAINING/COMMUNICATION</p> <ul style="list-style-type: none"> <input type="checkbox"/> Communicate with local business leaders regarding new policies and their significance <input type="checkbox"/> Develop overall anti-bribery and speak up communication plan (emails, web site, newsletters, posters, etc.) <input type="checkbox"/> Communicate training goals to local leadership <p>BUSINESS PARTNERS</p> <ul style="list-style-type: none"> <input type="checkbox"/> Require certification by business partner representatives on Code of Conduct <input type="checkbox"/> Acquire/develop anti-bribery training for business partners <input type="checkbox"/> Develop policy for business partner anti-bribery training (who must take training, exceptions if business partner has its own, etc.) | <p>RISK ASSESSMENT</p> <ul style="list-style-type: none"> <input type="checkbox"/> Audit financial records for third party payments, gifts, travel, charitable and political contributions <input type="checkbox"/> Note issues and develop plan to investigate and address issues found <p>CULTURE</p> <ul style="list-style-type: none"> <input type="checkbox"/> Review past corruption incidents (helpline, investigations, etc.) and identify areas/issues that require immediate or additional attention <input type="checkbox"/> Ensure helpline is visible to business partners in appropriate languages <p>BUSINESS PARTNERS</p> <ul style="list-style-type: none"> <input type="checkbox"/> Review business partner agreements and identify red flags <input type="checkbox"/> Develop risk ranking methodology for business partners, using elements like: <ul style="list-style-type: none"> o Geographic area o Third party type/structure o Services being acquired o Spend level o Contract/payment terms o Length of relationship | <p>CONTROLS/OVERSIGHT</p> <ul style="list-style-type: none"> <input type="checkbox"/> Develop/revise processes and controls for: <ul style="list-style-type: none"> o Gifts, entertainment and travel o Customs and cross-border shipping o Charitable giving o Political contributions o Potential conflicts of interest <input type="checkbox"/> Vet processes with key stakeholders in each geographic area <input type="checkbox"/> Identify system/procedures for managing processes <input type="checkbox"/> Acquire incident/investigation management system and/or adjust processes to ensure proper oversight <input type="checkbox"/> Develop reports and process for providing regular updates on program to senior management and Board <p>BUSINESS PARTNERS</p> <ul style="list-style-type: none"> <input type="checkbox"/> Vet new business partner on-boarding processes with key business leaders <input type="checkbox"/> Vet new business partner monitoring processes with key business leaders <input type="checkbox"/> Identify system and/or procedures for hiring and managing business partners that provides proper oversight and visibility by Compliance Office |

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PHASE III

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| <p>POLICIES</p> <ul style="list-style-type: none"> <input type="checkbox"/> Rollout revised Code of Conduct to all employees and require certification <input type="checkbox"/> Put in place regular review process for policies <p>TRAINING/COMMUNICATION</p> <ul style="list-style-type: none"> <input type="checkbox"/> Rollout anti-bribery training to employees <input type="checkbox"/> Deliver periodic training and communications regarding anti-bribery and reporting responsibilities (online, offline, mobile, etc.) <input type="checkbox"/> Require regular reviews and certifications on policies <input type="checkbox"/> Implement anti-bribery communication plan <input type="checkbox"/> Communicate to employees when issues have required action <input type="checkbox"/> Deliver periodic communications to business partners regarding helpline and anti-bribery policies <p>BUSINESS PARTNERS</p> <ul style="list-style-type: none"> <input type="checkbox"/> Ensure business partners understand your anti-bribery policies and principles <input type="checkbox"/> Deliver anti-bribery training or require proof of anti-bribery training to representatives from higher risk business partners <input type="checkbox"/> Require business partner representatives to certify on anti-bribery policy and that all employees doing business on your behalf have been trained | <p>RISK ASSESSMENT</p> <ul style="list-style-type: none"> <input type="checkbox"/> Identify interactions with government officials (including SOEs), including what, when, who, etc. <input type="checkbox"/> Identify processes for managing payments to government officials and others <input type="checkbox"/> Identify any existing oversight practices <input type="checkbox"/> Periodically reassess risk and modify the program <input type="checkbox"/> Survey executives and key personnel in each geographic area regarding past and current corruption risks and risk mitigation practices <p>CULTURE</p> <ul style="list-style-type: none"> <input type="checkbox"/> Conduct employee surveys to evaluate culture and effectiveness of program <p>BUSINESS PARTNERS</p> <ul style="list-style-type: none"> <input type="checkbox"/> Assign risk ranking to each business partner <input type="checkbox"/> Prioritize business partner due diligence activities based on risk rankings | <p>CONTROLS/OVERSIGHT</p> <ul style="list-style-type: none"> <input type="checkbox"/> Brief leadership on new processes and obtain support <input type="checkbox"/> Establish regular review schedule of program status with leadership <input type="checkbox"/> Implement anti-corruption financial controls (gifts, conflicts, travel, etc.) <input type="checkbox"/> Implement revised incident/investigation system and processes <input type="checkbox"/> Review and obtain feedback on processes and make appropriate modifications <input type="checkbox"/> Conduct regular audits of procedures and controls <p>BUSINESS PARTNERS</p> <ul style="list-style-type: none"> <input type="checkbox"/> Implement new business partner onboarding and monitoring processes <input type="checkbox"/> Review and audit processes and make appropriate modifications |