

Anti-Bribery & Corruption

1. Introduction

The purpose of this procedure is to establish controls to ensure that all regulations relating to anti-bribery and corruption are fully complied. This document provides information and guidance in dealing with bribery and corruption within GSCS International Ltd. that is generated towards ethical conduct and social responsibility.

It is GSCS's commitment to engage in businesses in an honest and ethical manner. GSCS implements a zero-tolerance to bribery and corruption. GSCS is committed to dealing with people professionally, fairly and with integrity wherever we operate, and implementing and enforcing effective systems to impede bribery and corruption.

GSCS upholds all laws relevant in countering bribery and corruption in all the territories in which it operates. However, GSCS remains bound by the laws of the Bangladesh ordinance in respect of its conduct both in the Bangladesh and overseas.

2. Who is covered?

In this policy, third party means any individual or organisation that GSCS come into contact with during the course of work and includes clients, customers, suppliers, distributors, advisers, and accreditation bodies, including their representatives and officials.

This policy applies to all GSCS employees working at all levels including senior managers, directors, auditors (full-time, contracted or sub-contracted), trainees, staff, or any other person associated with GSCS, or any of its subsidiaries/ partners or their employees, wherever located.

This policy covers:

- a. Bribes
- b. Gifts and Hospitality
- c. Facilitation payments
- d. Political contributions
- e. Charitable contributions

a. Bribes

GSCS employees shall not engage in any form of bribery, either directly or through any third party. Specifically, they shall not bribe nor receive bribe anywhere in the world.

- GSCS auditors shall not be approached outside of the audit period such as, but not limited to, in their homes, hotel, or any place for any other reason than the audit.
- GSCS auditors may not accept rides to the client's location or from client location to any destination. Transportation on provided by the client will only be

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allowed in circumstances where alternative transportation is not available or other factors such as proximity remain. In such cases, the auditor shall inform and get approval from GSCS Head Office or the local officer supervisor.

b. Gifts & Hospitality

All GSCS employees shall not offer or give any gift or hospitality:

- To anyone which could be regarded as illegal or improper, or which violates the recipient's own policies.
- To any client or a potential client where a service can be delivered or where GSCS can render its services.
- Employees may not accept any gift or hospitality from our business partners or any entity:
 - i. Unless approved in writing by the employee's manager.
 - ii. Whether it is in cash or kind.
 - iii. If there is, any suggestion that a return favour will be expected or implied.

GSCS understands that the practice of giving business gifts varies between countries and regions and what may be normal and acceptable in one region may not be in another. The point to be considered is whether in all the circumstances the gift or hospitality is reasonable and justifiable, and that it does not lead to a compromise in business dealings. The intention behind the gift should always be considered.

c. Accreditation Body Auditors

Frequenting at any time by management, auditors or any GSCS staffs outside the audit time with accreditation body auditors is not allowed.

All meals, transportation or any cost relating to audit shall be paid by the accreditation body or their auditors upfront as part of the booking for the said audit. Auditors of Accreditation Bodies shall be expected to have a similar reign and operate to the same ethical levels as GSCS auditors.

d. Facilitation payments and kickbacks

In this policy, facilitation payments are a form of bribery made for the purpose of expediting or facilitating a project or service (E.g.: certification, an accreditation, inspection, etc.). In order to achieve GSCS's aim of not making any facilitation payments, each overseas partner (OSP) will keep a record of all payments made, which must be reported to the head office in the Bangladesh, in order to evaluate the business risk and to develop a strategy to minimise such payments.

e. Charitable contributions

Charitable support and donations are acceptable (and indeed are encouraged), whether in kind, services, or financial contributions. However, employees must be

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careful to ensure that charitable contributions are not used as a scheme to conceal bribery and corruption. GSCS only make charitable donations that are legal and ethical under local laws and no donation must be offered or made without the prior approval of GSCS Head Office. All charitable contributions should be publicly disclosed.

3. Use of client resources

Use of resources other than as specified within section 3.2 of this document, examples being, but limited to:

- Use of office facilities such as internet, photocopying and telephone calls.
- Not staying in hotels booked by and paid by the client if not mentioned in contract.

4. Responsibility

GSCS ensures that all its employees understand and comply with this policy. The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for GSCS. All employees are obliged to avoid getting involved in any activity that might lead or suggest to a breach of this policy.

Shall there be a case that needs to be investigated, a report or complaint can be submitted through the GSCS website as soon as possible, and will be treated with utmost confidentiality.

Any employee who breaches the anti-bribery and corruption policy will face disciplinary action, which can result in dismissal for gross misconduct. GSCS reserves the right to terminate any contractual relationship with its employees if they breach this policy.

5. Record Keeping

GSCS must keep financial records and have appropriate internal controls in place that will evidence the business reason for paying or receiving payments from third parties or clients. Employees must declare and keep a written record of all hospitality or gifts accepted or offered, which will be subjected to review.

All GSCS employees must ensure all expense claims relating to hospitality, gifts or expenses incurred to third parties are submitted and specifically record the reason for the expenditure.

All invoices, documents and records relating to dealings with third parties, such as but not limited to, clients, suppliers and business contacts, accreditation bodies should be prepared and maintained with strict accuracy and rectitude. No account must be kept unrecorded or documented to facilitate or conceal improper payments.

6. Raising a Concern

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All GSCS employees are encouraged to raise concerns about any issue or suspicion of malpractice and unethical conduct.

In any case that there is a doubt whether a particular incident or action suggests bribery or corruption, or should there be any other queries or concerns, these should be raised to the immediate GSCS superior or through the GSCS website.

7. Protection

GSCS encourages transparency and will support anyone who raises concerns in good faith under this policy, even if they turn out to be mistaken. GSCS is committed to ensuring that nobody suffers any unfavourable treatment as results of reporting bribery or any form of corruption in good faith. If the matter is not resolved at its current level, the employee should raise it formally to the GSCS Head Office.

8. Training and Communication

GSCS during its induction process for all new employees should include the policy on anti-bribery and corruption. In addition, all employees shall be asked to formally accept conformance and adherence to this policy on a regular basis, apart from the Code of Conduct that GSCS employees sign prior to joining the company.

GSCS's zero-tolerance approach to bribery and corruption must be communicated to all suppliers, contractors and business partners at the outset of the business relationship and as appropriate thereafter.

9. Responsibility for the Policy

The GSCS board of directors has the overall responsibility for ensuring this policy complies with legal and ethical obligations, and that all overseas partners comply with it. The Chairman along with the directors/ managers of each overseas partner has the primary responsibility for implementing and monitoring its use and effectiveness. Management at all levels are responsible for ensuring those reporting to them are made aware of and understand this policy.

10. Monitoring and Review

GSCS HQ will monitor the effectiveness and review the implementation of this policy regularly considering its suitability. Any improvement identified will be made as soon as possible. Controls and compliance will be carried out during internal audits of the management system.

All employees shall be aware of their own responsibility in making this policy effective and should ensure they use it to disclose any suspected danger or wrongdoing, and not to report for maligning someone for personal interest. All GSCS overseas partners and employees are invited to comment on this policy and suggest in which it might be improved. Comments, suggestions and queries should be addressed directly to GSCS International Ltd. or by direct email at info@gscsbd.com.

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Reference document (s)

PCF22-Random Phone Call Questionnaire

PCF20-Code of Ethics

PCWI09- Auditor Agreement

PCWI10- Staff Agreement other than auditor

PCWI13- Agreement other than staffs

PCF14- Official Equipment Disburse and Return Record

PCF10- Complaint File Audit