



Anti-Bribery and Anti Corruption Policy

Our Commitment

Imza Marine S.A. acts with a "ZERO TOLERANCE" approach against Bribery and Corruption and is committed to maintaining its activities in a fair, honest, transparent, legal and ethical manner.

The policy requires compliance with all applicable laws and regulations on bribery and corruption, including, but not limited to, the U.S. Foreign Corrupt Practices Act (FCPA), the UK Bribery Act 2010 (UKBA), and other applicable national anti-bribery statutes and implementing rules and regulations.

Requirments

A. Prohibited And Restricted Payments

1. Offering, promising and authorising the giving of money, or anything else of value, to a government official in order to secure an improper advantage is strictly prohibited.
2. No employee may offer, give, promise or receive money, or anything else of value, to or from an individual or entity in the private sector in order to obtain an improper advantage.
3. Even the mere act of offering is prohibited, regardless of whether or not the item of value is actually accepted by the intended recipient.
4. The prohibition covers cash payments, benefits and favours. In certain circumstances, it also covers otherwise legitimate business expenditures such as gifts, entertainment, travel,



donations, sponsorships or training.

5. The above-mentioned payments are prohibited regardless of whether or not they are made directly or indirectly through third party intermediaries.

B. Permissible Payments

1. This policy permits employees to provide modest gifts, hospitality or certain other things of value to government officials and private individuals that are legal and directly related to the promotion or demonstration of the imza MARINE S.A.'s services or the performance of a particular company contract with a government or state-owned or state-operated entity.
2. When deciding whether a gift is appropriate, employees must take into account any past, pending or future business or administrative matters that are within the recipient's realm of influence. The timing and context of such gifting must be considered in order to assess whether any particular gifting could objectively be perceived as bribery.

C. Travel, Education And Related Expenses Involving Government Officials

1. imza MARINE S.A. may accept requests to host government officials for training or other business-related purposes either at the company's facilities or at training events sponsored by outside vendors. The company may also accept requests to host government officials at operational meetings, project meetings or other events.
2. The payment of travel expenses to any government official, within or outside their home country, requires the prior written consent of the compliance representative to ensure consistency with this policy and any applicable laws of the official's country.

D. Charitable Donations And Sponsorships

The company supports the making of contributions to the communities in which it does business and permits reasonable donations to charities and sponsorships. In this respect:

1. Reasonable steps must be taken to verify that any such contribution does not constitute an illegal payment to a government body or official or any individual in violation of this policy.
2. It may be permissible to make donations directly to a government agency (rather than to an individual government official) as part of a charitable effort or to promote goodwill through actions such as providing free products for a government-sponsored celebration.
3. All donations must may not be used as a means to improperly influence business decisions.

E. Third Parties

1. The company can be held liable for the actions of third parties, particularly where a third-party intermediary performs services or otherwise conducts dealings, discussions or negotiations with public or private organisations for or on behalf of the company.
2. The company may be held responsible for the actions of third parties in, for example, giving or accepting bribes.
3. The company may also be held accountable for failing to take sufficient steps to prevent third parties from participating in bribery or related conduct, whether or not the company was actually aware of the alleged improper conduct.
4. Third parties must never be asked to engage in or condone any conduct that employees are prohibited from engaging in themselves under this policy.
5. Also, an employee must never turn a blind eye to suspected violations of this policy by third parties or disregard otherwise suspect circumstances.
6. All third parties conducting business with, for or on behalf of the company are required to act with the highest level of business, professional and legal integrity.
7. The company must never enter into any relationship with a third-party intermediary who will have substantive interaction with government officials on behalf of the company without first inquiring into the third party's background, qualifications and reputation.
8. The most important steps the company can take to protect itself from liability for improper payments made by a third party are to carefully choose its business partners, including agents and consultants, and to be aware of "red flags".
9. Any employee seeking to establish a business relationship between the company and a third party must, prior to engaging with the third party, carefully review and follow the due diligence process described in the company's third-party screening procedure.

F. Facilitating Payments

1. The Company does not allow the use of facilitating payments. Such payments may be considered a customary way of doing business in some countries, but it is important to understand that the anti-bribery laws of many countries prohibit such payments. Employees and third parties, in particular third-party intermediaries, are prohibited from making facilitating payments on the company's behalf.

2. Under exceptional circumstances, i.e. when an employee's safety is at risk, a facilitating payment may be permissible.
3. When a payment has been made as per section F.2, an incident report must be submitted to the Legal Department immediately.

G. Books, Records, Accounting And Payment Practices

1. In order to prevent the possibility of bribes and kickbacks being paid or accepted, all The Company business and financial records must fairly and accurately reflect each transaction involving company business and/or the deployment of company assets.
2. Secret, unrecorded or unreported transactions are prohibited.
3. All expenses must be accurately accounted for, include appropriate supporting documentation and be promptly entered into company records before they are reimbursed.
4. The requirement under section G.3 includes, but is not limited to, the accurate identification (in expense reports, related business and financial records) of all payments to third-party intermediaries acting for or on behalf of the Company.

Discipline

imza MARINE S.A. and its employees can be investigated by government regulators in different jurisdictions and, depending on the circumstances, prosecuted administratively, under civil law or under criminal law, which could result in severe fines and penalties, debarment and imprisonment if a violation of applicable anti-bribery and corruption laws and regulations is established.

Any employee found to be in violation of this policy will be subject to disciplinary action, up to and including termination of employment, in accordance with applicable laws and company policies.

Reporting Breaches Or Concerns

It is the responsibility of all employees to ensure compliance with this policy. Any employee who witnesses a breach of this policy is obliged to promptly contact Company Compliance.

Any employee who is in doubt, suspects that this policy has been breached or has concerns about past or proposed actions by anyone in the company, or any third party working with the Company in any capacity, is encouraged to contact the Legal Department.