



Code of Conduct



Foreword

At the foundation of every successful company is a Code of Conduct with clear and consistent core values that drive behaviour and underscore every decision it makes. ALS's core values are:

- Honesty and Integrity;
- Exceeding client expectations;
- Belief in our ability;
- Hard work and continuous improvement;
- Doing it better;
- Celebrating success; and
- Safety as a priority.

ALS's core values are expressed through the principles and standards set out in this Code. Living by these core values and remaining true to the Code supports our vision, shapes our culture, and enhances our sustainability.

The Code applies to all directors, officers, employees and everyone working on behalf of ALS, including contractors. Each and every one of us has a shared responsibility to undertake our duties in accordance with this Code and to consistently behave in a manner that is aligned with, and promotes, the company's core values. The Code is designed to guide you to make the right choices and use your good judgment in any situation.

ALS has forged a reputation as a great company and a great place to work built on the talent, commitment and integrity of its workforce. Commitment to this Code by all of us will safeguard our high standards of business integrity and ensure our future success.

Raj Naran
Managing Director & CEO
ALS Limited

Bruce Phillips
Chairman
ALS Limited



Contents

Foreword.....	1
1. Introduction.....	1
1.1 Being a responsible company	1
1.2 What this means to you	1
1.3 Additional Policies.....	1
2. Work Place Principles.....	2
2.1 Health and Safety	2
2.2 Drugs and Alcohol	2
2.3 Environmental Issues	2
2.4 Corporate Social Responsibility	3
2.5 Sustainability	3
2.6 Human Rights.....	4
2.7 Physical and Social Work Environment	4
3. Business Integrity.....	5
3.1 Bribery.....	5
3.2 Gifts and Entertainment	6
3.3 Bidding and Contract Negotiations	6
3.4 Fair Marketing	7
3.5 Legal Compliance.....	7
3.6 Trade Restrictions and Sanctions	7
3.7 Money Laundering	8
3.8 Record Keeping and Financial Controls	8
4. Personal Integrity.....	8
4.1 Conflicts of Interest	9
4.2 Related Parties.....	9
4.3 Public Comment.....	11
4.4 Insider Information/Securities Trading	11
4.5 Company Information and Confidentiality.....	12
4.6 Protection and Proper use of Assets	13
5. Interactions with Third Parties	14
5.1 Working with Advisers for Consulting Advice.....	14
5.2 Working with Business Partners.....	14
5.3 Working with Suppliers.....	14
5.4 Improper Influence of Conduct Auditors	14
5.5 Dealing with Government Officials and Organisations	15
5.6 Political activities.....	15
6. Compliance.....	15
6.1 Questions about implementing this Code	15



6.2 Reporting Violations of this Code or Illegal/Unethical Behaviour 15

6.3 Review Process 16



1. Introduction

1.1 Being a responsible company

Our success depends foremost on our reputation and to maintain that reputation requires the ALS Group and each of its subsidiary businesses (the “Group”) to conduct all its business dealings in an ethical manner and in accordance with applicable laws, rules, and regulations.

The business environment is more competitive than ever before and alongside this, the regulatory demands placed on businesses have never been more complex and demanding.

We want our officers, directors, employees, contractors, consultants, agents or other business partners (“Group Personnel”) to know what is expected of them and to adopt the behaviours that are a condition of working for this organisation.

1.2 What this means to you

Each one of us has a role to play in maintaining our reputation and this Group Code of Conduct (the “Code”) applies to all of us wherever we work.

You must at all times abide by and respect the terms of this Code.

You must report any breach or suspected breach of this Code to your line manager or to the Chief Risk Officer as soon as you become aware of it.

Breaches or suspected breaches by others and reported by you in good faith will be treated in strict confidence and shall not lead to any detrimental action being taken against you.

Knowingly reporting false accusations will not be tolerated and will result in disciplinary action being taken against any individual found to be intentionally fabricating issues concerning others.

Any actual breach of the Code could have serious consequences for our business and may result in disciplinary action, which may include termination of your relationship with the ALS Group.

A number of areas of this Code are also reflected in the laws of the countries in which we operate. Accordingly, any breach could also result in criminal or civil proceedings against those responsible.

You must comply with the Code regardless of any conflicting local customs or traditions of the country in which you are operating. However, if the written law (whether constitutional, legislative or written common law) of the country in which you are operating conflicts with the Code, you must comply with the most stringent of the two. You must report any such conflicts to your line manager and to the Chief Risk Officer.

1.3 Additional Policies

The Group’s subsidiary businesses may adopt policies applicable to those businesses. In that event, those policies will be disseminated to all Group Personnel to whom they apply. Any additional policies adopted by the Group’s subsidiary businesses must be read in parallel with this Code and in the event of a conflict with the Code, the more stringent policy shall apply.



2. Work Place Principles

2.1 Health and Safety

Your health and safety are of prime importance to us. We will take all steps to provide you with a safe working environment, whether you are working at an ALS site location or on a client's facility.

Each one of us has a duty in regard to the safety of others around us and not to put them in danger through careless actions. If you have any concerns or witness an incident that raises a concern about workplace safety, it must be reported to your line manager. We are keen to further improve on our existing, strong record in this area.

Your business location should have a set of detailed health and safety procedures that have been clearly communicated to you. Please familiarise yourself with these and discuss any concerns you may have with your line manager.

Refer to ALS's Health and Safety Policy for further information.

2.2 Drugs and Alcohol

The use, manufacture, distribution, possession, or sale of any illicit substances within the workplace is strictly prohibited. ALS enforces a strict fitness for work policy at all times.

Refer to ALS's Drug and Alcohol Policy for further information.

2.3 Environmental Issues

Our activities could have consequences for the natural environment if we do not undertake them carefully and responsibly. You must have regard to the environment and protection of natural resources in the course of undertaking your work.

The Group is committed to conducting business in a manner that respects the environment and in full compliance with all environmental laws and regulations applicable to our activities.

You can help protect natural resources by seeking to minimise consumption in all aspects of your work – whether you are office-based, lab or workshop-based, or a member of field personnel.

You can also help protect natural resources by reusing and recycling materials where possible and by taking care when disposing of waste materials.

Minimising consumption of resources extends not only to ensuring efficient use of assets and consumables, but also to considering the frequency and means by which you travel.

This approach makes sound financial sense for our business as well as being environmentally responsible.

Refer to ALS's Environmental Policy for further information.



2.4 Corporate Social Responsibility

The concept of Corporate Social Responsibility (CSR) requires us to have the requisite degree of responsibility not only for the economic consequences of our business activities, but also for our social and environmental impacts.

Your actions need to be continually aligned with the Group's values in relation to:

- respecting human rights and fair labor practices.
- building positive, enduring relationships with local communities that respect local customs and cultural significance.
- minimizing impact on the environment and conserving resources.
- complying with the law and being consistent with international norms of behaviour.

2.5 Sustainability

The Group is committed to maintaining strong and sustainable growth strategies which have made it a global success. It strives to maintain the rewarding partnerships it shares with its clients, business partners, shareholders and communities and to identify and develop new opportunities to drive and support its long-term success, while balancing sustainability considerations with economic returns.

The Group's sustainability efforts focus on four key priority areas:

- People - Health & safety; Diversity & equality; Training & development; and Human Rights.
- Environment - Pollution control; Energy management; Waste reduction; and Water conservation.
- Society - Tax; Local investment; and Employment creation.
- Governance - Financial performance; Honestly & integrity; Anti-bribery & corruption; and Regulatory compliance.

You have a responsibility to understand the actual or potential impact that your actions, or the activities you undertake, have on these priority areas, and to avoid, minimize or eliminate any adverse impact. You are expected to encourage others to do the same and to contribute to the Group's sustainability, including by identifying and suggesting ways that will further contribute to the Group's sustainability.

Refer to ALS's annual Sustainability Report for further information.



2.6 Human Rights

The Group subscribes to respecting human rights consistent with the Universal Declaration of Human Rights and the 10 principles as set out in the UN Global Compact. The Group seeks to identify and understand any adverse impacts that its actions or activities have on the rights of others, and where adverse impacts may possibly arise, take steps to reduce or eliminate them.

The Group seeks to work with business partners that respect human rights, including the provision of a safe workplace, not employing child labour, paying a “living wage”, ensuring slavery or human trafficking is not taking place within their organization, and demonstrate sound ethical performance. The Group has zero-tolerance for any behaviour or actions that do not respect human rights, including actions in relation to child labour, forced labour or the inhuman treatment of an individual. You have a shared responsibility to ensure that the Group is not knowingly complicit in human rights abuses, including those committed by others doing work for, with, or on its behalf.

You are required to consider the human rights implications of your own, and the Group’s actions and activities and to abide by and respect the human rights of every individual at all times. You should be willing and able to adapt your behaviour to local behaviours, practices and customs, provided that this does not itself violate the human rights of another individual or the Group’s values.

Refer to ALS’s Human Rights Policy and Modern Slavery Statement for further information.

2.7 Physical and Social Work Environment

The Group promotes a harmonious workplace and an environment that engages the participation and development of all of its people.

All personnel have a shared responsibility to establish a culture that encourages everyone to work together in a productive manner.

Bullying Discrimination and Harassment

The Group will not tolerate discrimination, harassment, intimidation, bullying, unlawful retaliation, or offensive behaviour of any kind including on grounds of race, national origin, ethnicity, religion, gender, age, disability, veteran status, sexual orientation, or any other legally protected characteristic.

If you have any concerns about any such incidents or behaviour you should immediately raise them with your line manager or general manager. If you are not comfortable raising your concerns with your line manager/general manager you should raise them directly with the Chief Risk Officer.

Refer to ALS’s Workplace Bullying, Harassment and Discrimination Policy for further information.

Equity

The principles of Equal Employment Opportunity apply in the workplace.

Refer to ALS’s Diversity Policy for further information.



Privacy

Privacy laws impact on how organisations collect, manage, use and disclose personal and sensitive information relating to individuals. All employees should be aware of always ensuring that they do not invade the privacy of other employees and employees from suppliers to the organisation.

Supervisors and Managers also need to be careful that in dealing with their employees they do not act in an unprofessional manner which jeopardises the privacy of their employees.

Refer to ALS's Privacy Policy for further information.

3. Business Integrity

3.1 Bribery

Bribery is the act of offering, promising, giving or accepting a benefit with the intention of influencing a person who is otherwise expected to act in good faith or in an impartial manner, in order to provide ALS with business or a business advantage that is not legitimately due. The benefit that is offered, given or accepted may be monetary or non-monetary. For instance, it may involve non-cash gifts, political or charitable contributions, loans, reciprocal favours, business or employment opportunities or lavish corporate hospitality.

Acts of bribery are designed to improperly influence an individual in the performance of their duty or function. Whether the payee or recipient of the act of bribery or corruption works in the public or private sector is irrelevant. The relevant laws apply to bribery of public officials as well as bribery in respect of any commercial transaction in the private sector.

It is irrelevant if the bribe is accepted or ultimately paid. Merely offering the bribe will usually be sufficient for an offence to be committed.

Bribery can encompass both direct and indirect forms, such as:

- A person procures an intermediary or an agent to make an offer which constitutes a bribe to another person; or
- An offer which constitutes a bribe is made to an associate of a person who is sought to be influenced

You must not give, offer, promise, accept or request a bribe and must not cause a bribe to be given, offered, promised or accepted by another person. Under no circumstances will the ALS Group approve of any offers, or make, request or receive an irregular payment or other thing of value, to win business or influence a business decision in ALS' favour. Such actions are in breach of this Code and illegal in the jurisdictions in which the ALS Group operates.

The prevention, detection and reporting of bribery is the responsibility of all employees throughout the company. Suitable channels of communication by which you can confidentially report any suspicion of bribery is provided via the ALS Integrity + Compliance Helpline.



3.2 Gifts and Entertainment

ALS recognises that accepting or offering gifts or hospitality of moderate value is customary and in accordance with local business practice. ALS, however, prohibits the offering or acceptance of gifts or hospitality in circumstances which could be considered to give rise to undue influence.

The practice of giving business gifts and taking part in corporate hospitality events varies between countries, regions and industries, and what may be normal and acceptable in one may not be in another. It is a matter to be approached conservatively and prudently by ALS employees or business partners.

ALS prohibits the giving and receiving of gifts in connection with ALS's operations which go beyond common courtesies associated with general commercial practice. This is to ensure that the offer or acceptance of a gift does not create an obligation or cannot be construed or used by others to allege favouritism, discrimination, collusion or similarly unacceptable practices by ALS.

Any gift or other personal favour or assistance offered, given or received which has a value above USD\$200 must be recorded in the Gifts Register if the gift is accepted. The Gift Register can be found on the home page of the ALS Compliance Portal.

Entertaining external business stakeholders is permitted where there is a justifiable business purpose for such expenses to be incurred on behalf of ALS. Valid entertainment expenses may include meals and events such as theatre, sporting events and other cultural events. The business purpose may be related to fostering the business relationship or be ancillary to a business discussion that takes place during, immediately before or immediately after the event. Any entertainment given or received greater than USD\$200 per person must be recorded in the Gifts Register.

Refer to ALS's Anti-Bribery and Anti-Corruption Policy, and Whistleblower Policy for further information.

3.3 Bidding and Contract Negotiations

When entering into or negotiating contracts, the following principles should be applied:

- All negotiations are to take place in an ethical and honest manner.
- No untrue statements or misrepresentations are to knowingly made.
- Our activities are subject to the provisions of various competition and anti-trust laws. Under these laws, companies may not enter into agreements with other companies that unreasonably restrict the competitive process. It is the Group's policy to comply with these applicable laws.
- Non-public information about competitor's bids should not be solicited or accepted.
- Unless bid pricing or other non-price information relating to a bid is made public as part of a tender process, it is not acceptable to discuss bids with competitors. It is also unacceptable to seek to share a market with a competitor by conspiring with it to split tenders.



3.4 Fair Marketing

Employees shall engage in fair marketing practices at all times. This is particularly important when presenting on behalf of the company or conducting marketing activities including any comparisons with or references to competitors or their services. These activities must be done in a manner that is truthful and not deceptive or misleading or likely to mislead.

3.5 Legal Compliance

ALS will comply strictly to all legal and statutory obligations. This is the minimum standard and the Group will often adopt a standard that is higher than a particular local requirement. The Group has an active compliance program which consists of regular audits, sign-offs and monthly reporting requirements.

Where operating in multiple countries and jurisdictions, local legal requirements as the minimum must be followed. In the absence of any legal framework, business activities must be conducted in a manner that minimises risk to our people, property, the environment, and our reputation.

This code of conduct does not stand alone nor take the place of any legislative or regulatory requirement.

Refer to the ALS's Compliance Policy for further information.

3.6 Trade Restrictions and Sanctions

It is the Group's policy to comply with all applicable export and import controls and sanction laws. Such controls and laws can be broad in scope and can restrict business and financial dealings as well as exports and imports. Restrictions can be consequent on the product, services or technology being provided, or the proposed end user or end use.

Legal entities, and nationals or citizens of a country, that has imposed sanctions on another country may be restricted in carrying on business or entering into contracts in the sanctioned country in respect of activities or transactions prohibited by sanction laws.

A failure to comply with applicable export and import controls and sanction laws may result in substantial fines and penalties for the Group, and can negatively affect our brand and reputation. Significant fines and/or imprisonment can also be imposed upon individuals involved in breaches.

The countries, legal entities, individuals or organisations covered by these controls and laws change from time to time. Many countries are currently the subject of one or more sanctions regime. These countries currently include Iran, North Korea, Russia, Sudan and Syria. For a more comprehensive list of countries subject to a sanctions regime, refer to Annexure A of ALS's Sanctions Policy.

It is imperative that you adhere to the procedure contained in the Sanctions Policy. You should never proceed with a transaction if there is any doubt about the legality of a proposed transaction or whether the transaction might breach these controls or laws.

The best way to comply with applicable export and import controls and sanction laws is to fully understand all of your business transactions. This includes knowing who the parties to the transaction are, as well as the possible end users and end uses of the products, services or technology. If you encounter any "red flags" or concerns contact the business general manager or the Chief Risk Officer immediately before proceeding with the transaction. Customers, subcontractors and sales agents should be screened to confirm they are entities with whom the



Group can do business with (refer to your line manager or the Chief Risk Officer for further details as to the steps which should be taken in this regard).

Refer to the ALS's Sanctions Policy for further information.

3.7 Money Laundering

Money laundering is a generic term for the routing of monies originating from illicit activities through different sources and bank accounts in an effort to make the funds look legitimate.

You should be alert to requests from third parties to route payments via bank accounts in a different party's name or in cash, in case that is part of a scheme to conceal illicit funds.

In many countries the laws extend beyond that of the money laundering activity and offences include prejudicing an investigation by tipping off, helping to conceal documents or destroying them, and failing to report reasonable suspicions.

You are required to report any suspicions that you may have to the Chief Risk Officer.

3.8 Record Keeping and Financial Controls

All business expense accounts must be documented and recorded accurately in a timely manner. If you are not sure whether a certain expense is legitimate ask your line manager, your local Finance contact, or the group financial controller.

All receipts and disbursements of Group funds must be accurately recorded in the Group's books and records. The books and records also should disclose the nature and purpose of the Group's transactions.

All of the Group's books, records, accounts and financial statements must be maintained in reasonable detail, must appropriately reflect the Group's transactions, must be promptly disclosed in accordance with all applicable laws and regulations, and must conform both to applicable legal requirements and to the Group's system of internal controls.

4. Personal Integrity

In order to demonstrate a commitment to work to the highest ethical standards you are required to:

- Perform duties impartially, with professionalism, objectivity and integrity;
- work effectively, efficiently and economically;
- behave fairly and honestly, including reporting others who may be behaving dishonestly;
- avoid conflicts of interest;
- accept instructions from managers and supervisors;
- obey any lawful direction from management; and
- follow Company policies, guidelines and work practices in particular those that apply to maintaining safety, quality and security.



For employees who work in the ALS Laboratory or Inspection Group, this shall include:

- carrying out your work honestly and not tolerating any deviation from approved methods and/or procedures. Where approved test methods make provision for tolerances in results, you shall ensure that such tolerances are not abused to alter the actual test findings.
- reporting data, test results and other material factors in good faith and not improperly changing them, and only issuing reports and certificates that correctly present the actual findings, professional opinion or results obtained.

4.1 Conflicts of Interest

You have a responsibility to work in the best interests of the company and avoid situations and actions that may be, or create the appearance of being, in conflict with the company's objectives and principles. This is particularly important given the fact that the company is publicly listed and must adhere to the Principles of Corporate Governance as stipulated by the Australian Stock Exchange (ASX).

Given the company has a number of different operating divisions, employees should be aware of and avoid situations where conflicts of interest may arise between its companies and/or divisions engaged in different activities but providing services to either the same client or each other.

Employees shall avoid conflicts of interest with any activities of the company at all times.

The following are examples of activities that have the potential to cause conflict and should be avoided:

- having a substantial or direct financial interest in any company with whom we have business dealings (e.g. competitors, suppliers and customers);
- the acceptance by an employee from any party or supplier of services, either directly or indirectly, cash payments (other than reimbursements for reasonable out of pocket expenses), services, loans or discounts;
- accepting 'significant' gifts from any business party involved with the company.

Note well, conflicts of interest can include indirect benefits or arrangements made with partners or family members.

Employees who believe that they may have a conflict of interest should discuss the matter with their supervisor or manager, or with the company secretary or Chief Risk Officer if they feel local management is not independent of the conflict of interest.

4.2 Related Parties

A related party is defined as a person or entity that has a business or commercial relationship with ALS and meets the following criteria:

- is an ALS manager/employee; or
- is an immediate family member of an ALS manager/employee including any spouse or defacto spouse, child, stepchild, parent, stepparent, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law, or sister-in-law; or



- is a business associate with whom an ALS manager/employee has an investment relationship or shared financial ownership in another business.

Note, a person or entity may also be a related party if they met the above criteria at any time in the 6 months prior to the person or entity having a business or commercial relationship with ALS, or they reasonably believe they are likely to become a related party at any time in the future.

A related party transaction is any transaction between ALS and a related party, which provides a financial benefit to the related party. Financial benefit includes:

- Supplying services to, or receiving services from, the related party
- Giving or providing finance or property to the related party
- Buying an asset from, selling an asset to, the related party
- Leasing an asset to or from the related party.

While some related party transactions could be perceived as normal business, the special relationship inherent between the involved parties creates potential conflicts of interest which can result in actions which benefit the people involved as opposed to the company. For this reason, it is the policy of ALS that all related party transactions are to be discouraged.

On the rare occasion that a related party transaction is proposed, a senior manager independent to the transaction (usually country level general manager or above), must consider the following factors before granting approval for the transaction to occur:

- Whether the related party transaction is comparable to a transaction that could be available on an arms-length basis;
- The position or relationship of the Related Party at or with the Company;
- The materiality of the transaction to the Related Party and the Company, including the dollar value of the transaction;
- The business purpose for and reasonableness of the transaction;
- Whether the transaction is in the ordinary course of the Company's business and was proposed and considered in the ordinary course of business;
- The effect of the transaction on the Company's business and operations; and
- Any additional conditions or controls (including reporting or review requirements) that should be applied to such transaction.

Any related party transaction must be disclosed by the ALS manager/employee to an independent senior manager (country level general manager or above) for approval and the details of the transaction entered in the Related Parties Transaction Register (which is located on the ALS Compliance Portal). Details to be recorded include the employee name, the related party's name and relationship with the employee, a brief description of the transaction, its approximate value, and the manager who approved the transaction.



4.3 Public Comment

The Chairman and Managing Director are the official spokespersons for the Company and no other person is allowed to make an official public statement or comment unless they are specifically authorised to do so. In the course of employment with the Company, employees may have the opportunity to participate in public events such as industry conferences, seminars and professional associations. Speaking at public engagements is permitted as long as it is relevant to the position employees hold with the Company and is done so in a professional manner that upholds the reputation of the Company.

Although you have the right as a private citizen to express your personal views through public comment on political and social issues (e.g. public speaking engagements, views expressed in letters to newspapers, online services including blogs and forums, or in publications), you must not make or appear to make statements on behalf of the company.

The company is committed to the provision of timely, full and accurate disclosure of information to the market. All external communications must be in compliance with the company's Continuous Disclosure Policy.

Refer to ALS's Continuous Disclosure Policy for further information.

4.4 Insider Information/Securities Trading

ALS Limited Shares

In the course of carrying out duties for the Company, you may come into possession of information which may, if generally available, have a material effect on the price or value of securities of the company.

The law states, you must not trade in, or procure others to trade in the company's securities, if:

- you possess information which is not generally available;
- that information may have a material effect on the price or value of the company's securities; and
- you know, or ought reasonably to know, that the information is not generally available and, if it were, it might have a material effect on the price or value of the company's securities.

This general prohibition applies at all times.

The company's policy is that any employees who breach the insider trading rules are liable to have their employment terminated. In addition, there are criminal penalties and possible civil actions for damages against persons who engage in insider trading.

If you are in doubt as to whether any intended trading in the securities of the company may be in breach of the insider trading rules, you should speak to the Company Secretary before trading in those securities.

Directors and senior executives are prohibited from trading in the company's securities during the blackout periods from 1 April and from 1 October respectively until the close of business on the day the full year and half year results are announced (or any other period as determined by the Board from time to time). Outside these blackout periods, directors and senior executives may trade in the company's securities provided they are not in possession of inside information.



Prior to executing the trade, Directors must notify the Chairman, and senior executives must notify the Managing Director. In turn the Company Secretary should be advised in writing of details of the transaction immediately after it is made.

Directors and senior executives must not enter into a transaction that is designed to limit the economic risk of a holding in unvested ALS Limited securities (such as hedging arrangements).

Other Publicly Listed Companies

In the course of carrying out your job, you may come into possession of information that may, if generally available, have a material effect on the price or value of securities of other companies that are publicly listed. You are deemed to have inside knowledge in relation to that company and, by law, you must not trade in securities of other companies if you possess inside information in relation to that other company. This prohibition is also ALS company policy.

Refer to ALS's Securities Trading Policy for further information.

4.5 Company Information and Confidentiality

You must keep confidential all information, notes, documents and correspondence about the Group or any of its businesses which is not in the public domain. This will include, but is not limited to:

- information concerning the Group's business affairs,
- business and computer processes and data;
- test methods and work instructions;
- customer lists and information;
- financial information on the Company and clients (not already available in the public domain);
- new product research and development strategies;
- potential acquisitions or strategic business initiatives.

This means that you should exercise discretion when you have discussions and telephone conversations in public places. Likewise, when using computers or reading documents in public places such as on aeroplanes, take care to ensure that it is not possible for others to read them too.

Any information about the Group's customers should be kept confidential and not discussed in a manner that would reflect badly upon our business or reputation.

Care should be taken when destroying confidential papers. Where possible, such material should be shredded rather than deposited in waste paper baskets.

Company information should always be retained or destroyed according to the ALS Data and IT Usage Policy.



Misuse of confidential or private information can have severe commercial and reputational consequences for the Company. Employees who have transferred from another company must abide by any confidentiality agreement they had in place with their previous employer and must not use confidential information derived from previous employment for their new role or for the benefit of ALS.

Employees who disclose confidential business information will be subject to disciplinary action, up to and including termination of employment.

Confidential information in any form (e.g. documents, computer files) must be stored securely when unattended such as outside work hours such that it cannot be accessed by unauthorised persons.

Where you are unsure of whether the information you may hold is confidential, you should seek the advice of your immediate supervisor or manager, or local compliance and risk manager.

4.6 Protection and Proper use of Assets

You should at all times look after and protect the Group's assets and try to ensure their efficient use. Theft, carelessness, and waste all have a direct impact on profitability. Business assets must be used at all times for legitimate business purposes. Any suspected incident of fraud or theft must be immediately reported to the Chief Risk Officer for investigation. Group assets must not be used for non-Group business.

Company owned assets must be maintained in safe working conditions at all times. When using the company's computer, internet and email facilities employees must adhere to the requirements of the Data and IT Usage Policy. This requires that the facilities be used for business activities in a responsible, ethical and legal manner. Unacceptable use includes:

- violation of the rights of others;
- breach of copyright or intellectual property;
- illegal activity or gambling;
- use for harassment, threat or discriminatory acts;
- storing or conveying inappropriate or objectionable material.

Refer to ALS's Data and IT Usage Policy for further information.

The obligation on you to look after and protect the Group's assets includes proprietary information. 'Proprietary information' refers to intellectual property such as trade secrets, patents, trademarks and copyrights, as well as non-public business, marketing and service plans, engineering and manufacturing ideas, designs, databases, records, salary information and any unpublished financial data and reports. Unauthorized use or distribution of this information is a breach of Group policy. It could also be illegal and result in civil or criminal penalties.



5. Interactions with Third Parties

5.1 Working with Advisers for Consulting Advice

As a business necessity we might need to engage the services of advisers, typically these will be professional services firms. We must ensure that we only utilise reputable advisers.

Prior to committing to any services, we must formally agree to the terms of the relationship with the adviser and receive an engagement letter from them. Before commencement of the consultancy services, this engagement letter must be signed by an officer of the legal entity requiring the consulting advice.

5.2 Working with Business Partners

In the course of our business we work with Business Partners in a number of countries around the world. In the majority of cases, Business Partners are representing our Group by promoting and/or selling our products and services.

All Business Partners that we appoint must sign up to and abide by our Code or have in place a Code of Conduct equivalent to our own.

Prior to establishing a relationship with a Business Partner we need to understand who we intend to appoint. This will require us to carry out due diligence on the Business Partner to obtain evidence to support the Business Partner's credentials to confirm that the Business Partner has no history of unethical or illegal behaviour and to confirm that they have effective policies and procedures in place to prevent bribery. The due diligence procedures that must be undertaken before engaging a Business Partner are set out in the Anti-Bribery and Anti-Corruption Policy and Guidelines for the Prevention of Bribery and Corruption, which must be read in parallel with this Code.

5.3 Working with Suppliers

We must ensure that we obtain fit-for-purpose products and services of an acceptable quality from our suppliers. In order to evaluate this against the commercial terms (e.g. price and payment schedule) it is desirable whenever possible to obtain a minimum of 2 quotations for any contract. Each business has specific authority limit guidelines that have been issued from the executive general manager that provide controls for the appointment of new suppliers to the Group. In order to ensure that we treat all our suppliers fairly, all contracts that are significant to the business in which you work should be put through a formal tender process. In any tender process, the same information should be provided to all potential suppliers who should be required to be bid under the same terms and conditions.

5.4 Improper Influence of Conduct Auditors

You are prohibited from directly or indirectly taking any action to coerce, manipulate, mislead or fraudulently influence the Group's independent auditors.

Prohibited actions include, but are not limited to, actions taken purposely to influence an auditor:

- to issue or reissue a report on the Group's financial statements that is not warranted in the circumstances (due to material violations of generally accepted accounting principles, generally accepted auditing standards or other professional or regulatory standards);



- not to perform audit, review or other procedures required by generally accepted auditing standards or other professional standards;
- not to withdraw an issued report; or
- not to communicate matters to the Group Finance Director.

Prohibited actions include deliberately withholding relevant information, or concealing it, from an auditor.

5.5 Dealing with Government Officials and Organisations

Companies that regularly trade or conduct business with entities that are owned, controlled or operated by government organisations will come under a high level of scrutiny by compliance authorities to ensure that bribes are not being offered or paid to win work or obtain favourable concessions.

The Group and/or its Business Partners should not employ any active government officials or persons connected with them as employees or consultants. This includes officials and employees of government owned, controlled, and operated enterprises such as national oil companies.

5.6 Political activities

The Group will not participate in any political activities or make donations to political parties.

6. Compliance

6.1 Questions about implementing this Code

We must all work to ensure prompt and consistent action against violations of this Code. If you have questions about how to implement this Code you should consult with your line manager. In cases where it may not be appropriate to discuss an issue with your line manager or where you need assistance in determining whether a particular type of conduct is illegal or unethical, contact the Chief Risk Officer.

6.2 Reporting Violations of this Code or Illegal/Unethical Behaviour

What are you aware of:

- Fraud
- Misconduct
- Solicitation of an improper payment of advantage, or
- A breach of the Code,

it is your duty to report it to your manager, the Chief Risk Officer, or the company secretary.

If employees wish to remain anonymous, a whistleblower hotline called the ALS Integrity + Compliance Helpline has been set up via Deloitte, an external accounting and advisory organisation.



Refer to ALS's Whistleblower Policy for further information.

6.3 Review Process

This Code will be reviewed and approved by the Board on a two yearly basis.

N.B. Any revision to the Code will be forwarded through to IFIA, the International Federation of Inspection Agencies (ALS, as a member of IFIA, must inform the IFIA Director General of any alterations to the code of conduct within one month of the changes being approved by the ALS Board).