



Right Solutions • Right Partner
alsglobal.com

CODE OF CONDUCT

Right Solutions • Right Partner
— The Right Way



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INTRODUCTION

Foreword

This Code of Conduct (the Code) reflects who we are, what is important to us, and outlines our expectations and our responsibilities. We aim to foster a culture across ALS that is progressive, safe and inclusive; one where we live our Core Values; where we have the confidence to do the right thing, and to put our clients' interests at the heart of everything we do. When we follow the Code, we will set high standards of integrity and ethical behaviour in all our actions and business relationships.

ALS's purpose (what we do and why we come to work each day) is built around three levers – Science, Service and Assurance. We use science and technology to service our clients and to provide them assurance. Our clients trust and act on our results. But just as important as what we do is how we do it. It is critical that we follow the principles outlined in the Code to protect and grow the ALS Brand - Right Solutions, Right Partner, the Right Way! Sometimes this will involve making tough decisions. For example, deciding who to work with, when to report something that seems unusual, or how to be respectful of differences. Our Code of Conduct will help guide you to make these tough decisions.

The Code sets the standards of behaviour and actions we expect across all our Business Streams and regions of the globe where we operate. Every one of us, from our Board members to those of you working on the lab bench or out in the field servicing our clients, has a shared responsibility to behave in a manner that is aligned with, and promotes, the company's Core Values:

- Safety is a priority
- Honesty and integrity
- People development
- Exceeding client expectations
- Belief in our ability
- Hard work and continuous improvement
- Doing it better
- Celebrating success

Living by our Core Values and remaining true to the Code will support our vision, shape our culture, and enhance our sustainability. 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. What we do, and more importantly, the way that we do it, matters.



Raj Naran
Managing Director & CEO
ALS Limited



Bruce Phillips
Chairman
ALS Limited



Upholding the Code is Everyone's Responsibility

Everyone who works for ALS, including directors, officers, executives, managers, supervisors, and employees must comply with this Code of Conduct together with any policies, standards, processes and procedures referred to within it.

Operating in over 65 countries across the globe means there may be times when local laws or regulations conflict with our Code. Whenever there is a conflict or a difference between an applicable legal requirement and our Code, you must apply and adopt the most stringent standard. If in doubt, please refer to a member of the Corporate Compliance and Risk team or the Group Legal Counsel and Company Secretary.

Because no code of conduct can cover every possible situation, ALS relies on you to use good judgement, ask questions, and to speak up if you identify an issue. If you are unsure whether a situation is a breach of our Code, ask yourself – does it align with our Core Values? Does it comply with the law? Is it safe? How will it impact ALS's reputation? Will I be ashamed if it makes the local news or if I have to tell my family or friends? If the situation does not align with our Core Values, the law, is unsafe, would negatively impact ALS's reputation, or you would not want to find the situation published in the local newspaper or tell your family or friends about it, then the situation breaches our Code. If you have difficulty answering any of these questions, you should discuss the situation with your manager or supervisor or report the situation to the ALS Integrity + Compliance Helpline.

By working together, we can ensure that our Code is upheld and that it is clear to everyone to whom our Code applies, that the way we provide our services is just as important as the services we provide. You can assist in doing this by:

- Reading and being familiar with the information in this Code and always adhering to it. Use our Code as a resource that can be referred to any time you have a question as to the standards of behaviour expected of you. If our Code doesn't answer your question – ask someone. There will always be someone you can talk to so that you don't have any doubt as to what is expected.
- Always behave and act in a way that is consistent with our Core Values, our Code and the law.
- Undertake all training assigned to you within the required timeframe.
- Raise questions or concerns if you think someone is not adhering to our Core Values, is breaching our Code, or is not complying with the law. We must all work together to ensure prompt and consistent action against violations of our Code.

Our Business partners, including joint venture partners and other third parties, have a direct impact on our reputation through their behaviour. For this reason, we require all our business partners to act in a way that is consistent with the principles outlined in this Code.

Additional Expectations of Managers and Supervisors

In addition to complying with our Code personally, managers and supervisors must:

- Be a positive role model and lead by example.
- Foster an environment which is respectful, inclusive, and encourages ethical behaviour.
- Listen and respond to concerns when they are raised.
- Be consistent when enforcing the requirements of our Code and hold others accountable for their behaviour and complying with our Code.
- Do their part to make sure that no one experiences retaliation for raising a concern, speaking up or co-operating in an alleged misconduct investigation.
- Take all reasonable steps to ensure that employees and business partners under their supervision, understand the principles and expectations of our Code.
- Certify their compliance, in writing, to our Code every year.

How to use this Code

You should read and familiarise yourself with this Code of Conduct.

If you have questions about the standards of behaviour expected of you or others in relation to a situation, look through the Table of Contents to find the section that is most likely to apply. Each section has a summary of ALS's position on the topic, examples of the behaviours that you should always display and those that you should never engage in, practical questions and answers to guide you further, and information on those you can speak to if you are still unsure or want to confirm your understanding on the topic is correct. The ALS policies containing additional detailed information for each topic are also listed.

Note that ALS subsidiary businesses may adopt additional policies applicable to their business. ALS subsidiary business policies are required to align with this Code of Conduct and ALS Group policies and should be read in parallel with this Code so that you have all the information on the topic.

EXAMPLE USES OF THIS CODE:

- You are asked by your manager to provide the names and contact information of clients to a third party – Refer to the Confidentiality and Proper Use of Information section.
- You notice a fellow employee performing their work dangerously, cutting corners and not following standard procedures – Refer to the Providing a Safe Workplace section.
- You are asked by a colleague if you can change a test result on a certificate of analysis – Refer to the Data Quality, Integrity and Traceability section.
- You receive an invitation to a sporting event from a supplier – Refer to the Gifts and Hospitality section.
- You saw a fellow employee viewing inappropriate material on the internet during work hours – Refer to the Protection and Proper Use of Company Assets section.
- You receive a call from a bank wanting to verify the employment details of an employee as part of their process relating to a loan application made by the employee – Refer to the Privacy and Protecting Personal Information section.



Consequences for breaching our Code

A breach of our Code or a non-compliance with the law can have far reaching negative consequences for ALS.

These consequences include irreparable damage to our reputation and brand, adverse impact to our global standing, our inability to tender for work, increased regulatory oversight and scrutiny, criminal or civil prosecution, substantial fines and financial losses.

For those to whom our Code applies, a breach of our Code or a non-compliance with the law may be grounds for termination of employment or other disciplinary action.

If you ever have any doubt about the standard of behaviour expected, the message is simple – Ask! If you see something that is in violation of our Code or a non-compliance with the law, the message is simple – Speak up.

A Quick Overview

This quick overview summarises the main principles and expected standards of behaviour set out in this Code. Please refer to the full section of the Code for further information.

OUR COMMITMENTS

PROVIDING A SAFE WORKPLACE

- Health and Safety is a priority.
- We are committed to actively promoting a culture of safety where you look out for one another.

PROTECTING THE ENVIRONMENT

- We are committed to identifying our environmental impacts and implement measures to reduce resource usage, waste generation, and minimise our environmental impact.

DIVERSITY AND INCLUSION

- We are committed to a diverse and inclusive workforce where every individual is treated with fairness, dignity and respect and to value the unique contribution that each of them brings to ALS.

RESPECTING HUMAN RIGHTS

- We are committed to respecting and upholding the human rights of all individuals throughout our operations and in our supply chains.

BEING SUSTAINABLE

- We are committed to maintaining sustainable growth strategies, based on developing strong relationships with our clients, shareholders, business partners, governments, and local communities in which we operate.

CONDUCTING OUR BUSINESS

ACCURATE, COMPLETE AND TRACEABLE DATA

- Always provide services professionally and impartially in accordance with approved standards, methods and policies.
- Ensure the completeness and traceability of all data and information reported.
- Do not misrepresent data or comply with any request for data to be improperly changed.

CONFIDENTIALITY AND PROPER USE OF INFORMATION

- Protect the confidentiality of information.
- Only share confidential information with others on a need-to-know basis.

INSIDER TRADING

- Do not engage in insider trading.

PRIVACY AND PROTECTING PERSONAL INFORMATION

- Respect the privacy of others and safeguard personal information from loss, misuse, and from unauthorised access, modification and disclosure.

PROTECTION AND PROPER USE OF COMPANY ASSETS AND RESOURCES

- Protect company assets from theft, loss, damage and misuse.
- Use information and technology systems and resources in a responsible, ethical and legal manner.

ACCURATE RECORDING AND REPORTING OF INFORMATION

- Create and maintain proper books and records.
- Ensure all business information and financial data is accurately recorded and reported in a timely manner.

INTERACTING WITH THIRD PARTIES

COMPETING FAIRLY AND LAWFULLY

- Be honest when engaging in marketing activities and competing for business.
- Act with integrity – never deceive or mislead
- Do not engage in any practices that limit or prevent competition.

OUR SUPPLIERS AND BUSINESS PARTNERS

- Choose reputable suppliers and business partners who share our commitment to conducting business ethically, with integrity, and in compliance with the law.

CONFLICTS OF INTEREST

- Avoid situations where your personal or financial interests or activities conflict with making unbiased and objective business decisions.

BRIBERY AND CORRUPTION

- Never participate in any form of bribery or corruption.

GIFTS AND HOSPITALITY

- Do not give or accept any gift of hospitality to influence a business decision or in return for any business, service or confidential information.

TRADE SANCTIONS AND TRADE CONTROLS

- Know and comply with trade sanctions and export controls.
- Always follow the requirements of the ALS Sanctions Policy.

PUBLIC COMMENT AND SOCIAL MEDIA

- Do not speak on behalf of ALS unless you are specifically authorised by the Chief Executive Officer to do so.

REPORTING VIOLATIONS OF OUR CODE

SPEAKING UP

- Speak up if you see or know of something that is in violation of our Code, or is potentially unsafe, unethical or illegal.
- We protect those who report a concern as to compliance with our Code or the law, or who participate in the investigation of a report, from retaliation.

Our Core Values



PROVIDING A SAFE WORKPLACE

Health and Safety is a priority. We are committed to actively promoting a culture of safety where you look out for one another.

Your safety and the safety of our clients, business partners and visitors are of paramount importance to us. Our Corporate Health and Safety Procedures aim to provide you with a safe working environment, whether you are working at an ALS site location or on a client's facility. In addition, your Business Stream will have a set of detailed health and safety procedures that have been clearly communicated to you. You should familiarise yourself with these, always follow them, and discuss any questions you may have with your manager or supervisor.

Each one of us has a duty regarding the safety of others around us and not to put them in danger through careless actions. This



includes making sure you are fit for work and free from the influence of drugs and alcohol or fatigue.

If you witness an incident that raises a concern about workplace safety, immediately speak up and report it to your manager or supervisor. We are keen to further improve on our existing strong record in this area.

WHAT THIS MEANS FOR YOU

ALWAYS

- ✓ Comply with health and safety policies and procedures
- ✓ Look out for your own safety and the safety of others
- ✓ Question unsafe operations and, if necessary, stop work to address them
- ✓ Report all injuries and any hazard you identify

NEVER

- ✗ Commence a job before taking time to identify the potential hazards associated with the work and the controls necessary to work safely
- ✗ Work under the influence of drugs, alcohol or fatigue
- ✗ Cut corners or deliberately take short cuts in breach of a safe work procedure

A QUESTION AND ANSWER TO GUIDE YOU FURTHER

I noticed a fellow work colleague is performing their work in a dangerous fashion by cutting corners and not following standard procedures. I was concerned that he would injure himself or the people around him. I have spoken to my colleague, but he told me to mind my own business and worry about my own job. What should you do?

You should immediately raise the matter with your manager or supervisor. If your manager or supervisor is unavailable, report the matter to the site HSE manager or representative.

NEED MORE GUIDANCE?

If in doubt, ask:

- ① *your manager or supervisor*
- ① *your site HSE manager or representative*
- ① *your Lead HSE Manager*
- ① *a member of the Corporate Compliance and Risk team*

More information

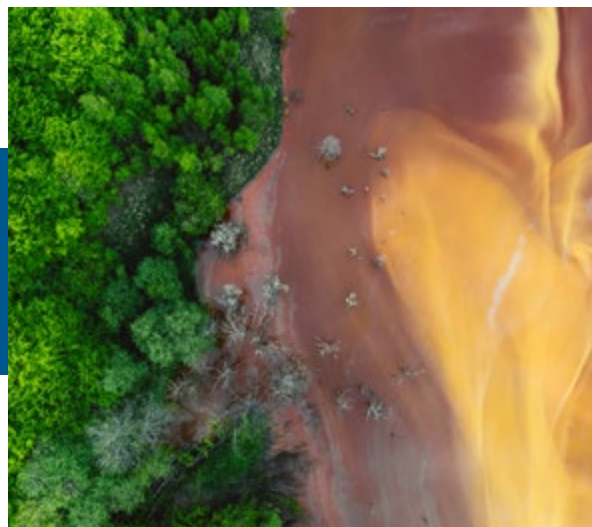
- 📄 [ALS Health and Safety Policy](#)
- 📄 [ALS HSE Foundation Standard](#)
- 📄 [ALS Life Saving Rules](#)
- 📄 [ALS Drugs and Alcohol Policy](#)
- 📄 [ALS Fitness for Work Policies](#)
- 📄 [ALStar course – Safety Leadership](#)
- 📄 [ALStar course – Global Health, Safety and Environment Induction](#)
- 📄 [ALStar course – ALS Code of Conduct](#)
- 📄 [ALStar course – Life Saving Rules](#)
- 📄 [ALStar course – HSE for Managers](#)

PROTECTING THE ENVIRONMENT

We are committed to identifying our environmental impacts and implement measures to reduce resource usage, waste generation, and minimise our environmental impact.

Our activities could have consequences for the natural environment if they are not undertaken carefully and responsibly. We are committed to conducting our business in a manner that respects the environment and is in full compliance with all environmental laws and regulations applicable to our activities. You must have regard to the environment and protection of our resources in undertaking your work.

You can help protect our natural resources by seeking to minimise our energy consumption, and by reusing and recycling materials where possible and taking care when disposing of waste materials. Minimising consumption of resources extends not only



to ensuring efficient use of assets and consumables, but also by considering the frequency and means by which you travel. All employees are empowered to act as environmental stewards to identify exposures and opportunities for continuous improvement of environmental management within the business.

WHAT THIS MEANS FOR YOU

ALWAYS

- ✓ Comply with our environmental policies and procedures
- ✓ Identify and report opportunities to better manage our emissions (including our carbon footprint) and improve our waste management
- ✓ Report actual or potential environmental incidents or spills to your manager or supervisor, or location manager

NEVER

- ✗ Undertake work that has the potential to cause significant environmental harm or disturbance to the local community
- ✗ Fail to report a malfunction of any hazard control equipment - including fume cupboards, dust extraction systems, or wastewater systems - thinking it is someone else's problem or responsibility

A QUESTION AND ANSWER TO GUIDE YOU FURTHER

As site manager, I have been approached by a new waste management contractor offering their services to dispose of our waste drums of chemicals on site. The contractor has provided me with a quote to remove the chemical drums that is half the price of the existing waste management contractor we use. I have confirmed that the new contractor has the relevant licenses to dispose of the chemicals but when I ask about the final destination of the drums, the contractor was vague and did not answer the question. As I can save on our waste management costs, should I appoint the new contractor to dispose of the chemicals?

No. As the site manager you have responsibility to ensure the waste chemicals from your site are correctly disposed of and do not cause any environmental harm. As the site manager, you may also have a legal responsibility to ensure chemicals are disposed of at a licensed waste receipt facility.

NEED MORE GUIDANCE?

If in doubt, ask:

- ① *your manager or supervisor*
- ① *your site HSE manager or representative*
- ① *your HSE Lead Manager*
- ① *the Chief Risk Officer*
- ① *the Group Sustainability Manager*

More information

- 📄 [ALS Environment Policy](#)
- 📄 [ALS HSE Foundation Standard](#)
- 📄 [ALStar course – Global Health, Safety and Environment Induction](#)
- 📄 [ALStar course – ALS Code of Conduct](#)
- 📄 [ALStar course – HSE for Managers](#)

DIVERSITY AND INCLUSION

We are committed to a diverse and inclusive workforce where every individual is treated with fairness, dignity and respect and to value the unique contribution that each of them brings to ALS.

We promote diversity, inclusion and the principles of Equal Employment Opportunity in the workplace. This means applying the principles of fairness, merit and respect for individual differences when making decisions relating to employees, including decisions in relation to roles assigned, career development, access to training, and the opportunities and equipment provided to them. It also means ensuring equal pay for equal work. Each one of us must take individual responsibility for contributing to a harmonious workplace and creating an environment where every individual is free to develop and perform to their fullest potential.



WHAT THIS MEANS FOR YOU

ALWAYS

- ✓ Treat everyone fairly, with dignity and respect
- ✓ Be respectful of cultural differences
- ✓ Value the benefits resulting from a diverse workforce
- ✓ Base recruitment and promotion decisions on merit

NEVER

- ✗ Participate in any form of bullying, harassment or discrimination
- ✗ Make disparaging references of any race, ethnic group, gender, age, religion, or disability
- ✗ Name call, shout, verbally abuse or insult others

A QUESTION AND ANSWER TO GUIDE YOU FURTHER

What should I do if I hear some of my colleagues making derogatory comments in relation to an ethnic group?

If you feel comfortable you should inform them that their comments breach our Code. We must all hold ourselves and our colleagues accountable to perform to the commitments set out in our Code. If you do not feel comfortable having this discussion with your colleagues, you should promptly report the incident to your manager or supervisor, or your Human Resources representative. You can also report to the Chief Human Resources Officer or the ALS Integrity + Compliance Helpline.

NEED MORE GUIDANCE?

If in doubt, ask:

- ① *your manager or supervisor*
- ① *your Human Resources representative*
- ① *the Chief Human Resources Officer*

More information

- 📖 [ALS Diversity & Inclusion Policy](#)
- 📖 [ALS Workplace, Bullying & Harassment Policy](#)
- 📖 [ALS Recruitment Management Guidelines](#)
- 📖 [ALStar course – Workplace Bullying Harassment & Discrimination](#)
- 📖 [ALStar course – Unconscious Bias](#)

RESPECTING HUMAN RIGHTS

We are committed to respecting and upholding the human rights of all individuals throughout our operations and in our supply chains.

Respecting and upholding human rights means treating all individuals with dignity and respect. It means recognising and supporting the right of every individual to a healthy, safe and secure workplace, a working environment free from discrimination and harassment, upholding minimum labour standards and freedom of association, and taking steps to prevent any form of modern slavery, including forced or compulsory labour, child labour or human trafficking taking place as a consequence of us conducting our business.

If you engage suppliers, contractors or other business partners, only engage those that recognise and respect the protection of human rights and are not complicit in human rights abuses.



WHAT THIS MEANS FOR YOU

ALWAYS

- ✓ Undertake your duties and act in a way that upholds human rights
- ✓ Be alert to possible human right abuses of third parties when procuring goods or services
- ✓ If you suspect human rights abuses in our operations, supply chains or by our business partners, report it

NEVER

- ✗ Engage a supplier who does not share our commitment to respecting human rights
- ✗ Source goods or services from a third-party where you have a concern as to the infringement of human rights

A QUESTION AND ANSWER TO GUIDE YOU FURTHER

I have been ordering goods from a supplier based in Asia who has not acknowledged my request for them to confirm that they share our commitment to respecting human rights and do not employ child or forced labour. I need to place an order with them for the supply of cups and paper cups. Can I go ahead and place the order?

The actions of our suppliers, how they behave, and whether they share our commitment to respecting human rights matters. Suppliers who remain silent or do not appear willing to confirm that they share our commitment to respecting human rights are 'red flags'. Before procuring goods or services from suppliers who have not confirmed their commitment to respecting human rights, additional appropriate due diligence should be undertaken on them to ensure they are not complicit in human rights violations.

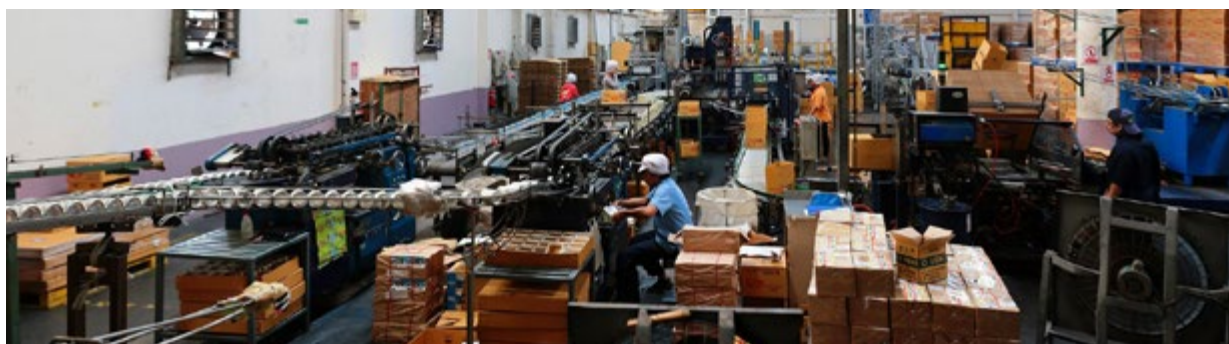
NEED MORE GUIDANCE?

If in doubt, ask:

- ① *your manager or supervisor*
- ① *your Regional Procurement Manager*
- ① *the Chief Risk Officer*
- ① *the Group Sustainability Manager*

More information

- 📄 [ALS Human Rights Policy](#)
- 📄 [ALS Modern Slavery Statement](#)



We are committed to maintaining sustainable growth strategies, based on developing strong relationships with our clients, shareholders, business partners, governments, and local communities in which we operate.

- People – health & safety; diversity & equality; training & development; and human rights.
- Environment – climate change; energy management; operational environmental performance; and waste reduction.
- Society – economic contributions; charitable donations; local investment; employment creation; and local charity programs.
- Governance – managing risk; financial performance; honesty & integrity; and anti-bribery & corruption.

**ALWAYS**

- # NEVER

- ## A QUESTION AND ANSWER TO GUIDE YOU FURTHER

You should approach the site manager and discuss forming the working group. Although participating in the neighbourhood clean-up may not benefit ALS directly, it is a great example of how ALS can support and assist its local community.

If in doubt, ask:

- ❖ *your manager or supervisor*
- ❖ *the Group Sustainability Manager*
- ❖ *your HSE Lead Manager*

More information

- [ALS Sustainability Report](#)
 [ALStar course – Global Health, Safety and Environment Induction](#)



ACCURATE, COMPLETE AND TRACEABLE DATA

Always provide services professionally and impartially in accordance with approved standards, methods and policies. Ensure the completeness and traceability of all data and information reported. Do not misrepresent data or comply with any request for data to be improperly changed.

Perform your duties with the highest standard of integrity and independent judgement. Pay high attention to sampling, quality and process control and method precision. Ensure all data is captured in the applicable information management system (such as the laboratory information management system) and is traceable to its original analytical source.



WHAT THIS MEANS FOR YOU

ALWAYS

- ✓ Accurately document findings and test results so that they are traceable
- ✓ Report only actual findings or test results that align with the source data
- ✓ Report any request made to misrepresent or improperly change a test result

NEVER

- ✗ Deviate from approved standards, methods or policies
- ✗ Misrepresent findings or improperly change test results
- ✗ Abuse tolerances to alter actual test results
- ✗ Make up a test result

A QUESTION AND ANSWER TO GUIDE YOU FURTHER

I have received a call from a client asking if I am able to slightly adjust one of the preliminary test results provided. If I make the adjustment the test result will be within the provision for tolerance for the test. Given the adjusted result will be within tolerance, can I do what the client has asked?

No. Even though the test method makes provision for a tolerance in the test result, you must ensure that the provision for tolerances is not abused to alter an actual test finding if there is no valid scientific reason to adjust the result. In reporting results, you must act independently and objectively and only issue reports that present actual results obtained.

NEED MORE GUIDANCE?

If in doubt, ask:

- ① *your manager or supervisor*
- ① *your Quality Control Manager*
- ① *your Business Stream General Manager*
- ① *the Chief Risk Officer*

More information

- 📖 *your Business Stream's Quality Control Manual*



CONFIDENTIALITY AND PROPER USE OF INFORMATION

Protect the confidentiality of information. Only share confidential information with others on a need-to-know basis.

During your employment you may have access to, or become aware of, proprietary or confidential information. This information may belong to us, our customers, our suppliers, our contractors, our employees or others. The proprietary or confidential information stored on our systems, or that you become aware of, must only be used for its intended purpose in carrying out your duties.

Information you receive during your employment cannot be disclosed externally unless it is already publicly available, or there is an agreement in place which authorises the information to be disclosed to those receiving it. Protecting the confidentiality of information includes not disclosing information without proper authorisation in relation to our business strategy or processes, test methods and work instructions, customer lists, unreleased financial results, innovation and development strategies, and potential acquisitions and divestments. If you are unsure whether you can disclose information to others, you should ask the person responsible for the information.



WHAT THIS MEANS FOR YOU

ALWAYS

- ✓ Store confidential information securely so that it cannot be accessed by unauthorised persons
- ✓ Comply with nondisclosure agreements that have been entered into
- ✓ If you receive confidential information not intended for you, bring it to the attention of the person you received it from
- ✓ Raise any concerns about the possible misuse or unauthorised access of confidential information
- ✓ Securely dispose of documents containing confidential information when they are no longer needed
- ✓ Before disclosing confidential information externally, obtain confirmation that appropriate contract terms are in place so that the information remains protected
- ✓ Be aware of your surroundings when using your computer or reading documents where others may be able to see them
- ✓ Remember that your obligation to protect the confidentiality of information obtained during your employment continues after your employment ceases

NEVER

- ✗ Disclose confidential information obtained during your employment with ALS without proper authorisation
- ✗ Use any information other than for its intended purpose
- ✗ Accept confidential information from another employee or a third party if the information is not related to your role
- ✗ Discuss confidential information in public places
- ✗ Share confidential information online in public forums or on social media
- ✗ Bring or disclose confidential information from previous employers to ALS
- ✗ Fail to report the unauthorised access to, or loss or misuse of confidential information to your Business Stream General Manager

QUESTIONS AND ANSWERS TO GUIDE YOU FURTHER

I used to work for a competitor of ALS. Can I share details of the business processes, client information or QC test methods I gained from my previous employment with my manager as these might be useful to ALS?

No. You can only use and share general knowledge learned in your previous employment. You must never use or share any form of confidential information that you possess from any previous employer with us.

I had saved a confidential project report to a USB. I need to update the report however I cannot find the USB. I have looked for it everywhere. Is there anything that I need to do?

You should immediately notify your Business Stream General Manager so that it can be determined if the potential loss of the information contained on the USB requires a notification to be made to any privacy and data protection regulator.

NEED MORE GUIDANCE?

If in doubt, ask:

- ① *your manager or supervisor*
- ① *your Human Resources representative*
- ① *the General Counsel and Company Secretary*
- ① *the Chief Risk Officer*

More information

- 📖 [ALS Securities Trading Policy](#)
- 📖 [ALS Privacy Policy](#)
- 📖 [ALS Information Management Policy](#)
- 📖 [ALS Data & IT Usage Policy](#)



INSIDER TRADING

Do not engage in insider trading.

As a company listed on the Australian Securities Exchange, ALS Limited must keep the stock market fully informed of any information that may have a material effect on the price or value of its shares. In performing your duties, you may come to know of information that is not publicly available that could have a material effect on the price or value of ALS Limited's shares or the shares of another listed company (such as one of our clients). This information is known as 'inside information'. If you have inside information, you are restricted from trading in ALS Limited shares, or the shares of any other company that you have inside information about. Trading in shares when you are restricted from doing so, is a breach of our Code and the law. If you are in any doubt about whether you can trade in shares given the information you have, you should speak to the General Counsel and Company Secretary before undertaking any trading.



WHAT THIS MEANS FOR YOU

ALWAYS

- ✓ Comply with the ALS Securities Trading Policy when trading in securities

NEVER

- ✗ Use any information other than for its intended purpose

A QUESTION AND ANSWER TO GUIDE YOU FURTHER

I have been involved in precious metal testing for a client as part of feasibility study they are undertaking for a new project. The results of the test are very favourable. I already have shares in this client but would like to buy more of the client's shares. Given I am involved in this testing, can I buy more shares?

If the favourable results that you are aware of have not been made public, then using this information to inform your decision to buy would be using non-public, or 'inside', information. This is unethical, in breach of our Code, and is against the law.

NEED MORE GUIDANCE?

If in doubt, ask:

- ① your manager or supervisor
- ① the General Counsel and Company Secretary
- ① the Chief Risk Officer

More information

- 📄 [ALS Continuous Disclosure Policy](#)
- 📄 [ALS Securities Trading Policy](#)



PRIVACY AND PROTECTING PERSONAL INFORMATION

Respect the privacy of others and safeguard personal information from loss, misuse, and from unauthorised access, modification or disclosure.

In conducting our business, we collect and use personal information and are committed to protecting the privacy of the information we collect. In relation to our employees, this information includes an employee's contact information, compensation data, and past employment-related information. In relation to third parties such as our customers, suppliers and other business partners, this information mostly relates to the organisational contact details of employees of the third party that we interact with.

All employees, regardless of their role and responsibilities, must ensure that all personal information that they have access to is handled in accordance with the ALS Privacy Policy and local privacy and data protection laws. This is particularly important if your responsibilities include the collection, storage, use or disclosure of personal information.

Respecting the privacy of others and safeguarding personal information includes:

- limiting any request for information to only that which is reasonable and essential
- only accessing personal information where you have a legitimate business reason to and need-to-know
- only sharing information with others on a "need-to-know" basis and where they are appropriately authorised to have access to the information
- taking precautions to ensure any personal information in your possession is appropriately stored and secured to prevent inappropriate or unauthorised use or disclosure
- only keeping personal information for as long as it is needed to fulfil the purpose it was collected for, or for the time required to keep it by law



WHAT THIS MEANS FOR YOU

ALWAYS

- ✓ Follow the requirements of the ALS Privacy Policy and local privacy and data protection legislation
- ✓ Take precautions to safeguard personal information from loss, misuse, and unauthorised access, modification or disclosure
- ✓ Double check emails containing personal information before sending them to ensure they are not being sent to the wrong person accidentally
- ✓ Secure your laptop and mobile devices when not in use

NEVER

- ✗ Seek, or access, personal information that you do not have a business reason to access
- ✗ Leave documentation containing personal information unsecured, or visible to others who should not have access to that information
- ✗ Discuss matters involving an individual's personal information in public spaces, such as in the lunchroom, bathroom or in an elevator
- ✗ Fail to immediately inform your Business Stream General Manager should you become aware of any actual or suspected loss or misuse of personal information, or unauthorised access to it

QUESTIONS AND ANSWERS TO GUIDE YOU FURTHER

I received a call from a real estate agent wanting to confirm the name, address, salary and period of employment of one of our employees. The agent said that the employee had made an application to rent an apartment and the agent needed to confirm these details to process the employee's rental application. Is there anything I need to do before confirming these details to the agent?

From time to time third parties need to confirm the employment details of an employee. Most commonly this occurs when an employee makes an application to rent an apartment or makes an application for some form of loan or financing arrangement. If your responsibilities include confirming employee information to third parties, you should first check with the employee concerned to confirm that the request you have received is legitimate and to confirm with the employee that they are agreeable to you providing the information to the third party. Before providing any information, you should also confirm with the employee the details of the information that you will be providing so that the employee can confirm that the information is also correct from their perspective.

NEED MORE GUIDANCE?

If in doubt, ask:

- ① *your manager or supervisor*
- ① *your Human Resources representative*
- ① *the Chief Risk Officer*
- ① *the Group Compliance and Risk Manager*

More information

 [ALS Privacy Policy](#)



PROTECTION AND PROPER USE OF COMPANY ASSETS AND RESOURCES

Protect company assets from theft, loss, damage or misuse. Use information and technology systems in a responsible, ethical and legal manner.

We are all responsible for protecting company assets and resources, including our information and technology systems, and using them in a responsible manner. You should always seek to protect company assets and resources and ensure the efficient use of them. Under no circumstances should company assets or resources be used for any unethical or illegal purpose.

The company's assets and resources are provided for conducting company business and are to be used for legitimate business purposes. Occasional personal use of the company's email and internet is however acceptable, but you must ensure that this is limited so that it does not interfere with your ability to diligently carry out your duties, and does not compromise our network or interfere with our ability to conduct our business operations. If you do use the company's assets, such as email, for your personal communications, take steps to remove these communications from company assets to your personal device or accounts.



WHAT THIS MEANS FOR YOU

ALWAYS

- ✓ Immediately report to your manager or supervisor any theft, loss damage or misuse of company assets
- ✓ Take precautions to secure company assets in your possession, such as laptops, mobile devices and vehicles
- ✓ When communicating with others using company assets, always be professional and courteous
- ✓ Be vigilant against cyber-attacks and malicious online activities, such as phishing, when using company assets
- ✓ Make sure the user ID and passwords for accessing company assets is sufficiently complex and is not shared
- ✓ Get approval from the IT department before adding computer software or hardware to company assets or systems

NEVER

- ✗ Create, download, store or transmit material using our systems or network that is offensive, obscene, harassing, threatening, discriminatory, profane, sexually suggestive or explicit, or could be construed as otherwise inappropriate
- ✗ Use company assets to breach copyright or the intellectual property rights of others
- ✗ Use company assets to reduce your personal expenses
- ✗ Use company time and resources to work on outside interests
- ✗ Download software applications or programs from unknown sources



QUESTIONS AND ANSWERS TO GUIDE YOU FURTHER

I saw one of my colleagues viewing inappropriate material on the internet during work hours. I think I was the only person who saw it though. Is this an issue?

Whilst occasional and limited personal use of the internet on company assets is permitted, viewing inappropriate material on company assets is never acceptable. This is the case whether it is during work hours or outside of work hours. If you feel comfortable talking to your colleague about what you saw and how viewing inappropriate material on company assets is a breach of our Code, you should do so. If after talking to your colleague they do not agree that their actions were inappropriate, you should raise the matter with your manager or supervisor. If you do not feel comfortable having a conversation with your colleague about what you saw, you should raise the matter with your manager or supervisor, or your Human Resources representative.

I have taken a job elsewhere and will be leaving ALS at the end of the month. I have produced a lot of great work during my time with the company that might be helpful to me in my new role. Can I take any of the work I have produced during my employment with ALS?

Any work product that you created during your employment with us is owned by ALS, and generally cannot be used by you for any other purpose. In limited circumstances however, with ALS's prior permission, you may be able to use the work product for another purpose. This will depend on the nature and content of the work product and what you would like to use it for. You must however always seek and be granted permission to do so. You should discuss this further with your manager or supervisor before leaving ALS.

NEED MORE GUIDANCE?

If in doubt, ask:

- ① *your manager or supervisor*
- ① *your regional IT manager*
- ① *your Human Resources representative*
- ① *the Chief Risk Officer*

More information

- 📄 [ALS Information Management Policy](#)
- 📄 [ALS Data & IT Usage Policy](#)



ACCURATE RECORDING AND REPORTING OF INFORMATION

Create and maintain proper books and records. Ensure all business information and financial data is accurately recorded and reported in a timely manner.

Having accurate and complete business records is essential to the continuing operation of our business. You are expected to take care to accurately record and report all business information and financial data relating to our operations and the conduct of our business.

Pay attention to the detail of the information you provide and that others provide to you to ensure all business transactions are identified and are accurately recorded to reflect the whole of the transaction.

As a publicly traded company, ALS's financial statements must comply with generally accepted accounting standards and certain regulations. The accuracy of our financial reports depends on each one of us properly recording all information and data in a timely, accurate and complete manner.



WHAT THIS MEANS FOR YOU

ALWAYS

- ✓ Obtain the required approvals before incurring any business expense
- ✓ Ensure all business expenses incurred have a legitimate business purpose
- ✓ Follow all internal financial controls and processes designed to prevent fraud
- ✓ Report or record business information or data on a timely basis
- ✓ Retain business records as required by applicable data retention laws
- ✓ Comply with the requirements of the ALS Credit Card Policy if you have a company issued credit card

NEVER

- ✗ Mischaracterise or alter any financial or other data
- ✗ Attempt to conceal the true nature of a business transaction
- ✗ Mislead others by providing incomplete or inaccurate information or data
- ✗ Change or destroy a business record unless authorised to do so
- ✗ Allow any 'off the books' transactions or accounts
- ✗ Hold back the reporting of revenue or profits for reporting at a later stage to meet future targets
- ✗ Directly or indirectly coerce, manipulate, mislead or fraudulently influence internal or external auditors



QUESTIONS AND ANSWERS TO GUIDE YOU FURTHER

My manager has asked me to alter some aspects of the financial data I proposed for submission in our monthly report. I didn't agree with the change, so I discussed this with my manager. My manager insisted that I make the change but there doesn't appear to be any real basis for it. I fear that if I continue to speak to my manager about the change having no basis, he will get annoyed with me and it may place my job in jeopardy. What should I do?

If you feel you cannot continue to discuss the matter with your manager, you should report the matter directly to one of the individuals listed in the Need More Guidance section below. Alternatively, you can report the situation to the ALS Integrity + Compliance Helpline. You should not fear retaliation for reporting your concerns – we are committed to protecting those who report a genuine concern that they have as to compliance with our Code or the law from retaliation.

I overheard the conversation of a fellow employee when he was talking on the phone to one of his friends. I suspect from what I heard that he may have claimed a personal expense as a business one and has been reimbursed for the expense. I can't be sure though. As I can't be sure, should I do anything?

If your suspicions prove to be true, the employee has been fraudulent. You should report your suspicions to your manager or supervisor, the Chief Risk Officer, or to the ALS Integrity + Compliance Helpline (you can report anonymously to the helpline if you wish). Reporting the matter will enable steps to be taken to see whether your suspicions are correct. There are no consequences in reporting suspicions of misconduct made in good faith.

My role requires me to travel and I have been issued a company credit card to pay for business expenses while travelling. On occasion, I charge personal expenses to my company credit card and then let Finance know when my card statement arrives so that I can organise to pay for the personal expenses I have incurred. Is it alright to use the card in this way?

A company credit card is issued to you for the purposes of incurring legitimate business expenses only. You should not knowingly incur any personal expenses on the card. You are expected to be diligent when using your card and ensure that you do not use the card for expenses that are not legitimate business expenses.

NEED MORE GUIDANCE?

If in doubt, ask:

- ① *your manager or supervisor*
- ① *your Regional Financial Controller*
- ① *the Group Finance Director & Treasurer*
- ① *the Chief Financial Officer*
- ① *the Chief Risk Officer*

More information

- 📖 *your Business Stream [Delegations of Authority Policy](#)*
- 📖 *[ALS Credit Card Policy](#)*



COMPETING FAIRLY AND LAWFULLY

Be honest when engaging in marketing activities and competing for business. Act with integrity - never deceive or mislead. Do not engage in any practices that limit or prevent competition.

When conducting marketing activities, putting together a bid proposal or negotiating a contract, be honest. Ensure the statements that you make are true, accurate and complete. Fairly represent the services that we offer and what we can deliver.

Do not engage in anti-competitive practices. Many of the countries that ALS operates in have laws prohibiting anti-competitive conduct. Do not engage in any form of agreement or understanding for the purpose of lessening competition in a market, including agreeing to fix prices, split territories, allocate customers, restrict supply, or otherwise reduce or eliminate competition or restrain trade.



WHAT THIS MEANS FOR YOU

ALWAYS

- ✓ Know the requirements of anti-competitive laws and comply with them in both formal and informal communications
- ✓ Seek guidance from the Legal team if you are unsure about what you can and cannot discuss with a competitor
- ✓ Be careful in your discussions with third parties. Disengage from any discussions suggesting participation in an anti-competitive practice

NEVER

- ✗ Communicate inaccurate or untrue information about ALS or a competitor
- ✗ Share any confidential bid information, or coordinate bid or tender activities
- ✗ Informally or formally, discuss prices, clients, contract terms or territories with a competitor

QUESTIONS AND ANSWERS TO GUIDE YOU FURTHER

I am a member of an industry association that provides the opportunity to network with client representatives and discuss market conditions with them and representatives of our competitors. Is there anything that I need to consider when attending meetings or activities of the association?

You must take care when talking to others about what is occurring in the market. Do not discuss amongst our clients, competitors, suppliers, contractors or other business partners, our prices, our pricing or marketing strategies, contract terms and conditions, or other matters of a competitive nature.

I have a lot of good friends in the industry, some of whom work for competitors. Recently I was out socially with one of these friends when she started to discuss the idea of us coordinating tender responses to limit the ability of the customer to push down the price of services to be provided. Given this was just a discussion amongst friends whilst out socially, should I just forget we had the conversation?

Irrespective of this conversation taking place in a social setting, the conversation could equate to collusion with a competitor to agree prices. Colluding with competitors is illegal and could result in criminal prosecution - not only for ALS, but also for you. You should not engage in any further discussions with your friend as to this and advise your Business Stream General Manager, the General Counsel and Company Secretary, or the Chief Risk Officer as to the conversation.

NEED MORE GUIDANCE?

If in doubt, ask:

- ① your manager or supervisor
- ① your Business Stream General Manager
- ① the General Counsel and Company Secretary
- ① the Chief Risk Officer

OUR SUPPLIERS AND BUSINESS PARTNERS

Choose reputable suppliers and business partners who share our commitment to conducting business ethically, with integrity, and in compliance with the law.

In our interactions with our suppliers and business partners, foster open and honest communications. When selecting a supplier, or a business partner to promote or market our services to others, we need to understand who we intend to appoint. Before appointing a supplier or business partner their credentials and integrity need to be confirmed to ensure informed decision making when entering into these relationships.

An appropriate level of due diligence is to be undertaken when selecting a supplier or business partner, including confirming that they will abide by our Code or have in place their own Code of Conduct that aligns with the spirit, principles and expected standards of behaviour set out in our Code. Knowing who we are partnering with in conducting our business is essential to safeguard our reputation.



WHAT THIS MEANS FOR YOU

ALWAYS

- ✓ Follow procedures and processes for on-boarding and monitoring suppliers and business partners
- ✓ Confirm that proposed suppliers and business partners conduct their business ethically, with integrity, and in compliance with the law
- ✓ Ensure our relationship with a supplier or business partner is formalised in a written agreement that contains all essential terms and conditions

NEVER

- ✗ Engage a supplier or business partner who does not share our commitment to conducting their business ethically, with integrity, and in compliance with the law
- ✗ Fail to undertake the due diligence required by the ALS Business Partner Process when seeking to engage a business partner
- ✗ Fail to act on any knowledge or suspicion you have as to a supplier or business partner not acting ethically, with integrity, or in compliance with the law

A QUESTION AND ANSWER TO GUIDE YOU FURTHER

I was asked by my manager to find a potential business partner to promote our services in a country where we are looking to establish a laboratory for the first time. I found a couple of potential business partners through research on the internet and have had a number of conversations with each of them as to how they might be able to assist and our expectations around how business is to be conducted. I have asked each of them to complete our Business Partner Due Diligence Questionnaire and have specifically asked them to confirm that they will comply with our Code of Conduct. None of them however appear willing to send a completed questionnaire and confirm in writing that they will abide by our Code. In my conversations with each of them, they all however say all the right things and tell me they agree with our Code. Can my manager go ahead and appoint one of them based on these conversations?

The actions of our business partners, how they behave, and whether they share our commitment to conducting business ethically, with integrity and in compliance with the law matters. Business Partners who are unwilling to complete our Business Partner Due Diligence Questionnaire and confirm in writing that they will abide by our Code is a 'red flag'. Your manager should not appoint any Business Partner who is unwilling to provide the information we need to complete our due diligence process, and to commit in writing that they will abide by the spirit and principles of our Code and undertake all activities in compliance with the law.

NEED MORE GUIDANCE?

If in doubt, ask:

- ① your manager or supervisor
- ① your Business Stream General Manager
- ① a member of the Corporate Legal team
- ① a member of the Corporate Compliance and Risk team

More information

 [ALS Business Partner Due Diligence Process](#)

CONFLICTS OF INTEREST

Avoid situations where your personal or financial interests or activities conflict with making unbiased and objective business decisions.

A conflict of interest occurs where your personal or financial interests or activities interfere with your ability to make sound business decisions in ALS's best interests. The decisions you make regarding your personal circumstances should never jeopardise your ability to make impartial business decisions at ALS. Situations that create an actual or perceived conflict of interest should be avoided.

If you know or suspect that you have a conflict of interest situation, you should immediately disclose this to your manager or supervisor so that the situation can be discussed and appropriately managed or resolved.



WHAT THIS MEANS FOR YOU

ALWAYS

- ✓ Make decisions in a professional, unbiased and objective manner
- ✓ Excuse yourself from all decision-making processes where you have any form of personal or financial interest
- ✓ Be honest and transparent about an actual or suspected conflict of interest situation
- ✓ Promptly disclose any conflict of interest situation
- ✓ Record any financial interest that you or a family member has in an ALS customer, supplier, contractor, other business partner or competitor on the ALS Related Party Transaction Register

NEVER

- ✗ Be part of the decision-making process where it involves a family member, a friend or someone you have a close personal relationship with
- ✗ Improperly use your position to advance your personal or financial interests, or those of your family or friends
- ✗ Engage in any form of outside employment that compromises your ability to diligently perform your role or conflicts with your responsibilities at ALS
- ✗ Fail to enter any conflict of interest situation involving you in the ALS Related Party Transactions Register

QUESTIONS AND ANSWERS TO GUIDE YOU FURTHER

My husband is the General Manager at a company that is bidding to secure a long-term supply of consumables to ALS. It would be great for my husband if he was awarded the contract. ALS would also benefit as my husband's company is a reliable and competitive supplier of the consumables covered by the bid. Is there anything I can do to assist in the company's bid succeeding?

You shouldn't do anything to assist in your husband's company's bid succeeding. Any assistance from you would be a clear conflict of interest. If you are involved in or could influence the tender selection process, you should inform your manager or supervisor and remove yourself from the situation.

When is a conflict of interest situation most likely to arise?

Some of the most common conflict of interest situations arise from:

- Undertaking outside employment with a customer, supplier, contractor, other business partner or competitor
- Having a direct or indirect financial investment having a connection to ALS operations or its business
- Hiring, or offering a job to, a family member or friend
- Having a family or intimate relationship with another employee who influences or makes decisions about your employment (such as salary or promotion)

NEED MORE GUIDANCE?

If in doubt, ask:

- ① *your manager or supervisor*
- ① *the Chief Risk Officer*
- ① *the Group Compliance and Risk Manager*

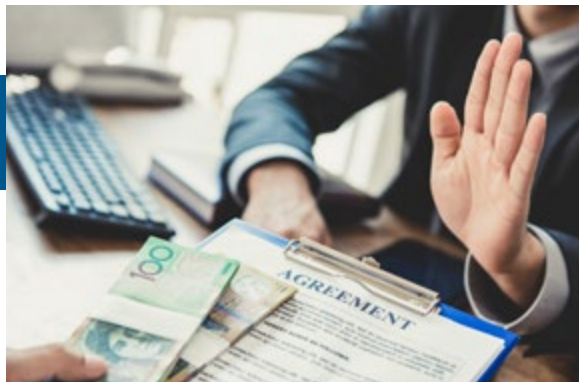
More information

📄 [ALS Related Party Transactions Register](#)

BRIBERY AND CORRUPTION

Never participate in any form of bribery or corruption.

Authorising, offering, giving or promising anything of value, directly or indirectly (for example, through agents or consultants) to anyone with the intention of influencing them in performing their duties is strictly prohibited. You should never behave in a way that could cause someone to act dishonestly or improperly in order to retain or win business, or to obtain any other improper advantage.



Facilitation payments

Never participating in any form of bribery or corruption includes not making a facilitation payment. Facilitation payments are small payments generally requested to obtain or speed up a routine government action. A request for a facilitation payment is therefore likely to come from government employees for them to perform a service that they are already required to do as part of their role. Refusing to make a facilitation payment can sometimes delay a business activity, however paying a facilitation payment compromises our integrity. These payments must never be made to achieve a business outcome.

Donations, contributions and sponsorships

Requests to make a donation, contribution and sponsorship can be used as way to influence, or reward, decision makers. You should never give a donation, contribution or sponsorship to influence, or reward, a decision that needs to be made by a third party in relation to our business.

WHAT THIS MEANS FOR YOU

ALWAYS

- ✓ Comply with all applicable anti-bribery and anti-corruption laws and regulations
- ✓ Question any requests for unexpected or unusual payments
- ✓ Confirm that any payment you make is legitimate and will be supported by an official invoice or receipt if paid
- ✓ Comply with the requirements of the ALS Donations and Sponsorships Policy if making a donation or sponsorship

NEVER

- ✗ Offer or accept a bribe, a kickback or any other kind of improper payment - no matter where in the world, what the situation, or who is involved
- ✗ Allow a third party, such as an agent or consultant, to offer or pay bribes or facilitation payments on our behalf
- ✗ Ignore suspicious or unethical behaviour
- ✗ Directly, or indirectly, make a political donation or contribution on behalf of ALS

QUESTIONS AND ANSWERS TO GUIDE YOU FURTHER

Who usually makes a request for a facilitation payment?

These requests are usually made by any number of government officials or government employees. They can come from customs agents, police officers or those working in government authorities or departments that grant permits, licences, approvals, visas or from those responsible for the provision of utilities (e.g. telephone service, electricity or water supply).

If our business partners (for example, our agents, consultants or joint venture partners) engage in bribery or corruption, will we be held liable for their acts?

Yes, we could be liable for their improper actions. We need to be diligent and ensure that appropriate steps are taken so that our business partners know and understand that we do not tolerate any form of bribery or corruption. We should also seek assurance from them that they are aligned with our position and share our commitment to full compliance with anti-bribery and anti-corruption laws. It is imperative that we maintain the appropriate level of oversight of our business partners to ensure their actions are not contrary to acting ethically, with integrity, and in compliance of the law.

NEED MORE GUIDANCE?

If in doubt, ask:

- ① *your manager or supervisor*
- ① *your Business Stream General Manager*
- ① *the Chief Risk Officer*
- ① *the General Counsel and Company Secretary*

More information

- 📄 [ALS Anti-Bribery and Anti-Corruption Policy](#)
- 📄 [ALS Guidelines for the Prevention of Bribery and Corruption](#)
- 📄 [ALS Whistleblower Policy](#)
- 📄 [ALS Donations and Sponsorships Policy](#)
- 📄 [ALStar course – Anti Bribery and Corruption Awareness](#)

GIFTS AND HOSPITALITY

Do not give or accept gifts or hospitality to influence a business decision or in return for any business, service or confidential information.

The giving or accepting of appropriate gifts and hospitality is generally accepted business practice and a usual part of developing business relationships. However care must be taken to ensure that any gift or hospitality given or received is appropriate in nature, modest in value and is not being given or accepted with the intent to influence a business decision or action.

Where you are planning to give a gift or hospitality to an individual who is a government official or an employee of a government-owned entity, you should take particular care to ensure any offering or giving is in full compliance with all applicable anti-bribery and anti-corruption laws. You should seek advice from the General Counsel and Company Secretary, or the Chief Risk Officer, if you need further information.



WHAT THIS MEANS FOR YOU

ALWAYS

- ✓ Decline any gift or hospitality that is being given with the expectation that you will act in a certain way
- ✓ Declare any gift or hospitality you give or receive to the value USD200 or more (per person) in the ALS Gift Register on the Compliance Portal on ALSnet
- ✓ Seek guidance if you are uncertain whether offering or giving a gift or hospitality to a government official or employee of a government-owned entity will breach the law

NEVER

- ✗ Give or accept a gift or hospitality intended to influence a business decision, or that is being given for something in return
- ✗ Give or accept a gift or hospitality that is not modest in value or is inappropriate in nature
- ✗ Give or accept a gift of cash or a cash equivalent, such as a gift certificate or voucher, to or from an external party
- ✗ Give or accept gifts or hospitality during a decision-making process regardless of value, for example during a procurement or tender process

QUESTIONS AND ANSWERS TO GUIDE YOU FURTHER

One of our major suppliers has invited me to attend a sporting event next week as the event is being held locally. I will be a guest in their corporate box. Attending will provide me with the opportunity to network with the supplier's management team over lunch and while watching the event. Can I attend?

Care must always be taken before accepting any gift or offer of hospitality from a supplier or subcontractor, particularly if this occurs during a tender process or where commercial negotiations are underway. If there is not a current tender involving the supplier and you believe attending is important for the business relationship, attending is probably acceptable. However, if you have any doubt that your attendance might be perceived as intending to influence you in any future decision, you should first discuss whether to accept the offer with your manager or supervisor.

I work in business development and would like to send a gift basket to some of my client representatives for the holiday season. Would this be acceptable?

Generally giving a gift basket during the holiday season would not be considered an issue, provided that the value of the gift basket is reasonable and appropriate when considering what is usual or customary. Before sending a gift basket to a client representative however, you should make enquiries to ensure that they are able to accept the gift basket given the requirements of their company policies. If the client representative is part of government-owned entity, you should take particular care to ensure any offering is in full compliance with all applicable laws and regulations.

NEED MORE GUIDANCE?

If in doubt, ask:

- ① *your manager or supervisor*
- ① *the Chief Risk Officer*
- ① *the Group Risk and Compliance Manager*

More information

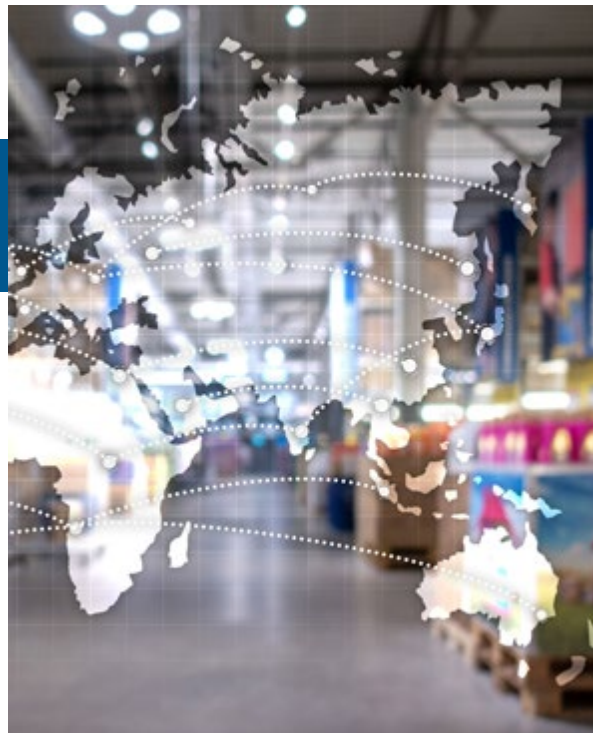
- 📄 [ALS Anti-Bribery and Anti-Corruption Policy](#)
- 📄 [ALS Guidelines for the Prevention of Bribery and Corruption](#)
- 📄 [ALS Gift Register](#)
- 📄 [ALStar course – Anti Bribery and Corruption Awareness](#)

TRADE SANCTIONS AND TRADE CONTROLS

Know and comply with trade sanctions and export controls. Always follow the requirements of the ALS Sanctions Policy.

ALS is subject to international trade control laws, including trade sanctions and export controls. These laws are intended to implement foreign policy and the national security objectives of governments. Our ability to continue to conduct our business and to maintain certain business relationships depends upon our compliance with these laws.

One aspect of complying with these laws is to have a full understanding of the business transactions you are involved in. Know who the counterparty to a transaction is, including the end users and ultimate purpose of the services we are to provide. If you provide services for customers who have operations in sanctioned countries, ensure you follow the requirements in the ALS Sanctions Policy, including screening and validating customers through due diligence.



WHAT THIS MEANS FOR YOU

ALWAYS

- ✓ Follow the ALS Sanctions Policy when on-boarding counterparties associated with a country to which sanctions apply
- ✓ Be diligent and understand the identity of counterparties, the end users and end use of our services
- ✓ Ensure you have the right permits or licenses before exporting equipment or products to another country

NEVER

- ✗ Engage in discussions to provide services directly or indirectly to a sanctioned country or individual
- ✗ Conceal the nature of a transaction or identity of a counterparty to circumvent sanctions
- ✗ Proceed with a transaction where you do not understand who the end user or purposes of our services are

A QUESTION AND ANSWER TO GUIDE YOU FURTHER

I have received a request from a geological consultant operating in a country listed in the ALS Sanctions Policy asking if we are able to assist with sample analysis. As the consultant will be our client, do I need to obtain any further information in seeking clearance from the ALS Sanctions team?

To comply with sanctions laws, it is imperative to establish the true identity of the end-user of the services that we will be providing. It is not enough for us to simply consider our direct client - in this case, the geological consultant. To comply with sanctions laws, we must understand and consider who the consultant is acting on behalf of to determine if we can agree to do the work.

NEED MORE GUIDANCE?

If in doubt, ask:

- ① [your manager or supervisor](#)
- ① [the Chief Risk Officer](#)
- ① [the Group Compliance and Risk Manager](#)
- ① [email sanctions@alsglobal.com](mailto:sanctions@alsglobal.com)

More information

- 📖 [ALS Sanctions Policy](#)

PUBLIC COMMENT AND SOCIAL MEDIA

Do not speak on behalf of ALS unless you are specifically authorised by the Chief Executive Officer to do so.

The Chairman of the Board and the Chief Executive Officer are the official spokespersons for ALS. No other person is authorised to make an official public statement or comment on behalf of the company unless specifically authorised by the Chief Executive Officer to do so. This is essential to ensure that any information provided to the public, including the media, meets our commitment to the provision of timely, full and accurate disclosure of information to the market and the Australian Securities Exchange. As a publicly listed company, ALS is required to comply with the legal obligation to keep the stock market fully informed as to any information about the company that may have a material effect on the price or value of ALS shares.

Using social media

You are welcome to share information about ALS that is already on an ALS website or on ALS social media channels. When it comes to participating in social media, we recognise that social media is an important personal and business tool and that it provides an opportunity for you to learn and share, and that it can create exposure for both you and ALS. Whether or not you choose to participate in social media is your decision. However, if



you do choose to participate in social media you need to ensure that you do not speak, or appear to speak, for ALS and that your participation is in line with ALS's Core Values and our Code.

Speaking at public events

If during your employment you have the opportunity to speak at public events such as industry conferences, seminars or professional association forums, this is permitted as long as your participation is relevant to the position you hold, is done in a professional manner and upholds the reputation of ALS. You must however exercise caution not to reveal any non-public financial, proprietary or other information.

WHAT THIS MEANS FOR YOU

ALWAYS

- ✓ Refer any request for information from the media or the public to the General Counsel and Company Secretary
- ✓ Ensure that your use of social media is in line with the ALS Social Media Policy
- ✓ Ensure that others know that your personal account or statements are your own and do not represent those of ALS

NEVER

- ✗ Speak for ALS to the public unless you have been specifically authorised by the Chairman of the Board or the Chief Executive Officer to do so
- ✗ Say anything on social media or in public forums that may cause harm to our reputation
- ✗ Disclose information externally that is not already in the public domain

A QUESTION AND ANSWER TO GUIDE YOU FURTHER

I received a call from a journalist asking me if I could provide information about an incident that occurred at our site. What should I do?

Politely let the journalist know that you are not authorised to provide information and speak on behalf of ALS. You should refer the journalist to the General Counsel and Company Secretary as the most appropriate person to contact in the first instance, then inform the General Counsel and Company Secretary as to the call.

NEED MORE GUIDANCE?

If in doubt, ask:

- ① *your manager or supervisor*
- ① *the General Counsel and Company Secretary*
- ① *the Chief Risk Officer*
- ① *the Head of Investor Relations*

More information

- 📄 [ALS Continuous Disclosure Policy](#)
- 📄 [ALS Social Media Policy](#)

SPEAKING UP

Speak up if you see or know of something that is in violation of our Code, or is potentially unsafe, unethical or illegal. We protect those who report a concern as to compliance with our Code or the law, or who participate in the investigation of a report, from retaliation.

Complying with our Code and the law is not negotiable. We recognise that our employees are often our best source of information regarding an actual or suspected violation of our Code and are uniquely placed to discover and inform us of this. You are encouraged to speak up if you observe or suspect conduct that concerns you.

There are many ways you can speak up or raise a concern. You can talk to the person involved, or your manager or supervisor. If you are not comfortable doing this, you can raise your concern to the Chief Executive Officer, Chief Risk Officer, Company Secretary and General Counsel, Chief Financial Officer, Chief Human Resources Officer, your Business Stream General Manager, or your Senior Site Supervisor or Senior Site Manager. Alternatively, you can speak up through the ALS Integrity + Compliance Helpline.

ALS Integrity + Compliance Helpline

The ALS Integrity + Compliance Helpline is available 24 hours a day, 7 days a week, 365 days a year, and is an independent, confidential service hosted by an external service provider, Deloitte. You can access the ALS Integrity + Compliance Helpline several ways, including:

ONLINE

www.alsintegrityhotline.deloitte.com.au

VIA EMAIL

alsintegrityhotline@deloitte.com

If you raise your concern to the ALS Integrity + Compliance Helpline, you will not be required to identify yourself. If you make a report anonymously, we will not seek to identify you. Whether or not you choose to report anonymously, the same course of



action will be taken to investigate what you have reported. If you do however report anonymously through the ALS Integrity + Compliance Helpline, please provide as much detailed information as possible and please check back to see if we have posted any requests for additional information.

Irrespective of how you choose to speak up, any report you make will be treated confidentially to the fullest extent possible consistent with the law and good business practice.

No retaliation for speaking up

It is important that we each take responsibility for creating a workplace where everyone feels that they can speak up without fear of any form of retaliation. If you do speak up, we are committed to protecting you from any form of retaliation for reporting in good faith or participating in the investigation of a report. Reporting in 'good faith' means providing all of the information that you are aware of and reporting honestly whether what you report ends up being true or not.

Any employee who retaliates or attempts to retaliate against someone who has raised a concern will be subject to disciplinary action, up to and including termination of employment. Retaliation is a breach of our Code. Should you personally experience retaliation, or witness an act of retaliation by someone else, you should immediately report it.

WHAT THIS MEANS FOR YOU

ALWAYS

- ✓ Raise any concern you have as to a violation of our Code promptly
- ✓ Report any form of retaliatory behaviour that you believe has occurred from raising a concern – whether against you, or that you witness

NEVER

- ✗ Discourage someone from raising a concern
- ✗ Ignore or dismiss a concern raised to you
- ✗ Engage in retaliatory behaviour against someone who has raised a concern

QUESTIONS AND ANSWERS TO GUIDE YOU FURTHER

I made a report to the ALS Integrity + Compliance Helpline about a breach of our Code by a fellow employee, but the person is still working for ALS. Why wasn't their employment terminated?

Given our commitment and obligation to comply with privacy laws, we cannot always share the outcome of investigations. Not every substantiated breach of our Code results in termination of employment. Breaches of our Code can result in other forms or disciplinary action, such as verbal and written warnings or coaching and training to address the breach.

What if I don't have enough information to be certain that a breach of our Code has occurred, but I suspect that there has been a breach. Do I still have a responsibility to report my suspicions? What if I do report and my suspicions end up being wrong?

We all have a responsibility to work together to ensure prompt and consistent action against breaches of our Code. If you suspect a breach of our Code, we encourage you to report it. If you would like to discuss the situation with someone to determine whether the circumstances may be a breach, you should speak to your manager or supervisor, your HR representative or contact the Chief Risk Officer. You can also report your suspicions to the ALS Integrity + Compliance Helpline or raise the matter with those listed in the ALS Whistleblower Policy as someone you can report to. Provided your suspicions are genuine and made in good faith, there are no adverse consequences if the information you provided turns out to be incorrect.

If I make a report will I find out the outcome of the investigation?

You will be informed of the outcome of the investigation once it has been completed if you have identified yourself. If you have reported anonymously, you can contact the ALS Integrity + Compliance Helpline to find out the outcome of the investigation. Given our commitment and obligation to comply with privacy laws, we will not however be able to share with you the details of any disciplinary action should the investigation substantiate what you reported.

NEED MORE GUIDANCE?

If in doubt, ask:

- ① *your manager or supervisor*
- ① *your Business Stream General Manager*
- ① *your Human Resources representative*
- ① *the Chief Risk Officer*
- ① *the General Counsel and Company Secretary*

More information

 [ALS Whistleblower Policy](#)



Integrity + Compliance Helpline



 **Raise a concern**

 **Report misconduct**

 **Seek guidance**

Want to know more?
Visit alsnet.alsglobal.com/compliance

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