

# *BUSINESS CODE OF CONDUCT & ETHICS*

ACI LOGISTICS DWC LLC / ACI Global Logistics LLC



## Version Control

Version	Key Changes	Drafted by	Date
1.0	New Policy implementation	Aaron Smith	12.07.23

## Approval History

Version		1.0	
Policy Owner		Human Resources Department	
Drafted by	Aaron Smith, Business Development Manager	AS	12.07.23
Reviewer	Ninu Smith, Director	NS	13.07.23
Approver	Board of Directors, ACI Global Logistics LLC		13.07.23

## **Purpose:**

The Company's directors, officers and employees are required to comply with the Company's Code of Business Conduct and Ethics. The purpose of the Company's Code of Business Conduct and Ethics is to deter wrongdoing and to promote, among other things, honest and ethical conduct and to ensure to the greatest possible extent that the Company's business is conducted in a consistently legal and ethical manner. Employees may submit concerns or complaints regarding ethical issues on a confidential basis by means of a telephone call to an assigned voicemail box or via email. All concerns and complaints are investigated by management.

We promote freedom of expression and open communication. But we expect all employees and affiliates of ACI to follow our code of conduct. They should avoid offending, participating in serious disputes and disrupting our workplace. We also expect them to foster a well-organized, respectful and collaborative environment.

## **Policy Scope:**

This policy applies to all ACI employees (full/part time), contractors and affiliates regardless of employment agreement or rank.

## **Personal Integrity, Corporate Values and Ethical Principles**

ACI's continued growth, profitability and prosperity is directly linked to our employees' ability to make decisions in alignment with our core values and ethical principles. We are committed to:

**People:** Our workplace fosters working together with trust, openness, honesty and respect. At ACI, we aim to build a culture where people are motivated, engaged, valued and growing. Our people make the difference and are at the center of our operations

**Partnership:** Our relationships with our customers and suppliers are critical to our success. With this, we hold ourselves to the highest ethical standards. To interact in an open, honest positive manner and be guided by what is right.

**Performance:** We strive to be the best at all we do. Service quality is the utmost priority amongst our staff and we do not compromise on this.

Our fundamental principles guide our leadership in shaping the Company's strategic direction. We prioritize sound judgment to uphold our standing as a business leader, employer of choice, and responsible corporate citizen. It is expected that our employees and representatives adhere to these principles and our Standards of Business Ethics and Conduct, as ACI's reputation hinges on the personal integrity of everyone involved in our operations. We are committed to compliance with laws, regulations, and policies, and strive to conduct ourselves in an irreproachable manner, recognizing that actions carry more weight than words.

## **Our Commitments to Stakeholders:**

- To Ourselves: Integrity is intrinsic to our individual identities and at the core of ACI.
- To Each Other: We owe one another honesty, respect, and equitable treatment, valuing each employee's unique contributions.
- To Our Business Partners and Clients: The trust of our business partners and clients in the quality and value of our services is paramount. Strong relationships with them are vital for our continued growth.
- To Our Shareholders: Our shareholders entrust us to prudently utilize all assets to foster business growth.
- To Our Community: Contributing to the community instills pride in our employees and garners respect from our local citizens.

## **ACI Management Commitments:**

The ACI Management is committed to providing employees with the necessary support and guidance to uphold The Standards and ACI's ethical principles. Appointed by ACI's Executive Team, we serve as a resource, offering information, tools, and strategies to assist employees in making ethical business decisions.

ACI's Management responsibilities include:

- Assisting employees in applying the Company's ethical principles in their decision-making.
- Offering guidance to employees with questions about business ethics and compliance.
- Supporting employees facing ethical challenges.
- Interpreting policies.
- Providing easily accessible information on The Standards, policies, and procedures.
- Cultivating a culture of trust and open communication where employees feel comfortable discussing issues.
- Employees are expected to be proactive in raising ethical concerns and reporting potential violations. ACI's management team maintains an "open-door" policy to address employee questions and support those who report violations or concerns.

## **Reporting Concerns/Seeking Advice:**

Employees are encouraged to approach their manager, supported by Human Resources and Finance, to address concerns or report potential violations. All complaints are taken seriously, investigated promptly, and handled with utmost confidentiality. If individuals choose to identify themselves, they will receive feedback once management completes its review.

## **Retaliation**

ACI unequivocally prohibits any form of retaliation or reprisal against employees who cooperate in investigations or lodge complaints. Such actions are unlawful and warrant immediate termination. Should you suspect retaliation, please reach out to either Human Resources or ACI Executive Management.

When confronted with ethical dilemmas, it falls upon you to take decisive action.

## **The Standards:**

### Compliance with the Law and Our Values:

ACI operates within the legal frameworks pertinent to our operations. We must align our decisions with our core values of respecting our people, maintaining integrity and fostering teamwork through our partnership and striving for excellence in our performance.

Responsible corporate citizenship mandates adherence to the laws of the jurisdictions where ACI operates. Failure to comply may result in disciplinary action. Our commitment transcends legal obligations; we aspire to exceed minimum standards by adhering to The Standards and conducting ourselves ethically in all endeavors.

Each ACI employee, contractor and affiliate bears the responsibility of upholding integrity, encompassing honesty, legal compliance, fairness, respect, and accountability. Violations of The Standards, including failure to report unethical conduct, will result in disciplinary measures.

Individuals reporting ethical or legal concerns in good faith will not face retaliation. Retaliation against whistleblowers will result in disciplinary action, including termination. Similarly, submitting false reports carries consequences.

Managers must exemplify ethical conduct and cultivate a culture where ethical behavior is not just expected but embraced. They are responsible for communicating and enforcing The Standards, providing necessary information and training, and addressing unethical behavior swiftly and consistently.

Failure to adhere to this policy will result in disciplinary action, potentially including termination.

### Embrace Personal Dignity and Diversity

At ACI, we uphold the dignity of every individual and embrace diversity, rejecting all forms of violence, discrimination, harassment, or retaliation within our workplace. Our commitment is to be an employer of choice, dedicated to fostering, managing, leveraging, and appreciating diversity. We are devoted to cultivating a positive work atmosphere where each person feels valued, fulfilled, and contributes meaningfully to our Company. Our hiring and personnel decisions are solely based on individual merit and the needs of the Company. Retaliation is strictly prohibited.

Our aim is to treat our colleagues, suppliers, partners, and customers with fairness and equity. We expect all ACI employees to treat others with respect and dignity. Managers across ACI are particularly responsible for fostering a safe and supportive workplace environment where employees and stakeholders can voice concerns without fear of reprisal.

### Human Rights and Legal Compliance

ACI adheres to employment laws in every country of operation and advocates for fundamental human rights for all individuals.

We do not employ child labor or forced labor, nor do we condone physical punishment or abuse. Employees are entitled to exercise their lawful right to free association. ACI vigorously upholds laws prohibiting unjustified discrimination based on various protected characteristics.

### Fair Treatment and Equal Opportunity

ACI is committed to treating employees fairly and ensuring equitable compensation. We evaluate all applicants and employees based on their qualifications, demonstrated skills, and accomplishments. We believe in recognizing and rewarding outstanding performance and offering advancement opportunities through training and promotions.

### Diversity

We believe in the value of diversity. We are dedicated to providing a work environment free from discrimination and harassment and supporting work-life balance. Diversity is embraced at all levels within ACI, contributing to creativity, varied perspectives, innovation, and vitality.

### Harassment

At ACI, all employees have the right to work in an environment free from intimidation, harassment, and abuse. We maintain a zero-tolerance policy against unlawful harassment of any nature. Verbal or physical behavior that harasses or disrupts another's work performance will not be tolerated. Unwelcome sexual conduct or advances are expressly prohibited. Employees are encouraged to speak up if they feel uncomfortable due to a colleague's behavior and are responsible for promptly reporting harassment incidents.

ACI has established internal procedures to address and investigate complaints promptly, thoroughly, and impartially. Any employee who believes they have been subjected to unlawful harassment should submit a written complaint to their manager, CEO, Directors or Human Resources. Upon confirmation of unlawful harassment, appropriate remedial action will be taken, and the responsible employee may face disciplinary measures, including termination.

### Creating a Safe and Healthy Workplace

Ensuring the health, safety, and environmental responsibility of our workplace is essential to fostering respect and promoting a positive work environment. Neglecting health, safety, and environmental concerns jeopardizes the well-being of our colleagues, employees, clients, customers, and the public.

ACI is dedicated to safeguarding the health and safety of our employees, the public, our customers, suppliers, and visitors. We maintain a drug-free and secure workplace, emphasizing hazard prevention and accident avoidance. Employees are expected to adhere to safety rules and practices relevant to their roles and promptly report accidents, injuries, and unsafe conditions. Immediate action will be taken to rectify identified hazards.

### Maintaining Accurate and Complete Business Records

Our reputation relies on the trust others place in us, which is bolstered by the accuracy of our records and communications. By upholding honesty in our accounting and labor practices, we instill confidence in our stakeholders and enhance our reputation. Conversely, inaccuracies in financial reporting can severely damage our credibility, jeopardizing business relationships and shareholder trust.

ACI is committed to using Company funds and assets transparently and accurately, without resorting to false entries or unauthorized alterations. Our financial records faithfully document all transactions, adhere to all global accountancy standards, and comply with relevant regulations. Falsifying records or misrepresenting transactions is strictly prohibited. We retain financial records in accordance with ACI's policies and legal requirements.

### Accuracy in Business Records

Accurate recording and reporting of information are paramount. Stakeholders rely on ACI to provide truthful information and make sound business decisions based on reliable records. Employees across the organization are responsible for accurately recording various types of information.

Falsifying expense reports, manipulating performance metrics, recording false sales, or misrepresenting liabilities and assets are unacceptable practices. All financial records and accounts must accurately reflect transactions and conform to internal controls and accounting standards. Undisclosed or unrecorded transactions are prohibited. Employees unsure about the validity of a record or process are encouraged to consult with the Finance Manager or Director of Finance.

## **Document Creation and Retention**

Given the potential for public disclosure during litigation or investigations, employees should aim for clarity, accuracy, and truthfulness in all records and communications, including emails and computer files. Destruction of documents should adhere to the applicable retention policy and never occur in anticipation of an audit or investigation. Employees uncertain about document destruction guidelines should consult management for guidance.

## **Honoring Commitments**

The foundation of our success lies in the excellence of our services, the perceived value they offer, and the integrity of our sales presentations. ACI thrives only when we serve our clients diligently, treating them, along with our colleagues, customers, vendors, and competitors, with fairness and honesty. Any failure to engage, deliver, or promote with integrity risks tarnishing our reputation and eroding client loyalty.

Our relationships are built on principles of fair competition, characterized by open and respectful interactions aimed at fostering mutually beneficial outcomes.

ACI values ethical business practices and seeks partnerships with suppliers, contractors, partners, and consultants who uphold high standards of conduct. We refrain from engaging with suppliers who violate applicable laws or regulations, including those related to environmental, employment, or safety standards.

## **Transparent Marketing, Negotiations, and Contract Fulfillment**

We are committed to conveying accurate information about our services truthfully and honestly. Our promotional materials prioritize honesty and factual representation over misleading or deceptive tactics. ACI employees are entrusted to execute Company agreements ethically and diligently, adhering to our contractual obligations at all times. Any deviations from contractual terms require proper authorization.

## **Purchasing Policies**

All procurement decisions must prioritize the best value for ACI. Personal relationships should not influence or appear to influence objective business decisions. Good purchasing practices entail obtaining competitive bids, verifying quality and service claims regularly, and assessing the financial and legal standing of suppliers. Agreements should be documented clearly, outlining the services or products, payment terms, and applicable rates. ACI respects the confidentiality of our suppliers' information.

## **Accurate Cost and Pricing Data**

As a company potentially serving the U.S. Government, we are vigilant in negotiating contracts fairly and truthfully. Compliance with regulations like the Truth in Negotiations Act requires full disclosure of cost and pricing data, even if not used in proposals. Falsifying claims or misrepresenting information is strictly prohibited.

## **Contract Performance**

Successful contract fulfillment entails completing tasks promptly and meeting or exceeding client expectations daily. Quality at ACI means delivering work correctly the first time, in line with the highest ethical standards and personal integrity.



## **Disclose and Resolve Conflicts of Interest**

Integrity in business relationships necessitates decisions made for the collective benefit, not personal gain. Upholding integrity builds trust and fosters enduring client relationships, while any appearance of self-interest undermines trust and damages reputation.

## **Managing Conflicts of Interest**

Shareholders expect business decisions to serve the Company's best interests, devoid of personal motivations. Situations posing actual or potential conflicts of interest must be avoided and promptly reported for resolution by an employee's manager and Executive Management.

ACI insists on conducting business without any actual or perceived conflicts that might compromise loyalty to the Company. We are committed to resolving disclosed conflicts in a manner satisfactory to all parties involved, ensuring fair and impartial treatment of clients, customers, and suppliers.

Employees' financial or business relationships should not interfere with this commitment. Employees must avoid any appearance of conflict between personal interests and those of ACI, disclosing any circumstances that may cast doubt on their ability to act objectively.

## **Maintain Integrity**

Maintaining trust in business relationships demands unwavering integrity. Employees must refrain from giving or receiving gifts that could influence or be perceived to influence business decisions, as such actions can damage relationships, reputation, and legal standing.

## **Gifts and Entertainment**

While recognizing the role of gifts and entertainment in business relationships, ACI emphasizes that such gestures should align with acceptable industry practices and further the Company's interests. Employees must avoid any perception of favoritism or impropriety when offering or accepting gifts or entertainment.

Employees should exercise prudence and moderation in giving or receiving business courtesies, ensuring they do not compromise objectivity or influence decision-making. When unsure, employees should seek guidance from their manager or Executive Management.

Maintaining confidentiality and respecting sensitive information is paramount to ACI's success. Employees are expected to safeguard proprietary data and refrain from unauthorized disclosure or use of confidential information.

## **Protecting Sensitive Information**

Information security is critical to ACI, especially given our responsibility to safeguard client data. Employees must protect confidential information from unauthorized access or disclosure, ensuring its security even after employment ends.

Employees are entrusted with the responsible use of Company resources and must exercise discretion to prevent misuse or waste. This includes maintaining the integrity of physical assets like office equipment and adhering to guidelines for their appropriate use.

Company-owned assets, including computers and networks, may only be used in accordance with Company policies and for legitimate business purposes. Unauthorized use or copying of software and other protected materials is strictly prohibited.

ACI expects employees to uphold ethical standards in the use of Company resources, refraining from theft, fraud, or misappropriation of any property.

Responsible use of Company resources contributes to our efficiency and productivity, demonstrating our commitment to sound stewardship and integrity in all endeavors.

