

ANTI-BRIBERY AND FOREIGN CORRUPT PRACTICES ACT COMPLIANCE POLICY

反贿赂和外国腐败行为法合规政策

THIS POLICY DOES NOT CREATE A CONTRACT OF EMPLOYMENT OR ALTER THE AT WILL NATURE OF ANY EMPLOYEES EMPLOYMENT IN ANY WAY.

本政策不构成雇佣合同，亦不以任何方式变更任何雇员的雇佣性质。

1. Statement of Purpose and philosophy 宗旨和理念声明

Tekni-Plex, Inc (including its direct and indirect subsidiaries, the "Company") is committed to maintaining high ethical standards of business conduct for its global operations. The Company is committed to a zero tolerance policy toward bribery and an effective program of internal systems and controls to support compliance with the letter and the spirit of the U. s Foreign Corrupt Practices Act(FCPA), the UK Bribery Act(UKBA), similar laws contained in the Organization for Economic Cooperation and Development(OECD) Convention on Combating Bribery of Foreign Public Officials in International Business Transactions (OECD Anti-Bribery Convention) and the anti-corruption laws of all countries in which the Company conducts.

德尼培公司（包括其直接和间接子公司，简称“公司”）致力于在其全球业务中坚持高商业行为道德标准。公司承诺对贿赂采取零容忍政策，并制定有效的内部制度和控制方案支持遵守美国《反海外腐败法》(FCPA)、《英国反贿赂法》(UKBA)、经济合作与发展组织 (OECD)《禁止在国际商业交易中贿赂外国公职人员公约》(《经合组织反贿赂公约》)项下类似法律以及公司业务所在国的反腐败法律。

2. Policy Expectations 政策期望

Neither the Company nor any of its employees shall offer, make, promise or authorize payments to Foreign Officials, directly or indirectly, which would violate the FCPA, the UKBA, the OECD Anti-Bribery Convention, or similar laws. The Company also will not condone or tolerate the offering, making or authorizing of such payments by any director, officer, employee or agent. The Company shall maintain its books and records in reasonable detail to accurately and fairly reflect transactions and dispositions of assets. No director, officer, employee or agent will suffer adverse consequences for refusing to pay bribes even if this may result in the Company losing business.

公司及其所有雇员均不得直接或间接向外国官员提供、支付、承诺或授权提供或支付任何违反《反

海外腐败法》、《英国反贿赂法》、《经合组织反贿赂公约》或类似法律规定的款项。公司也不会宽恕或容忍任何董事、高管、雇员或代理人提供、支付、承诺或授权提供或支付任何此类款项。公司应合理详尽保存其账簿和记录，确保准确和公平展示其交易和资产处置情况。即使任何董事、高管、雇员或代理人因拒绝行贿而可能导致公司损失业务，也无需因此承担不利后果。

3. Prohibited Conduct 禁止行为

The FCPA, the UKBA and similar laws prohibit companies and individuals from corruptly offering, promising or giving anything of value to a Foreign Official to assist the Company or individual in obtaining or retaining business or to obtain any improper advantage. The UKBA further prohibits companies and individuals from engaging in commercial bribery domestically and outside of the United Kingdom. It is also unlawful to make payments to agents, sales representatives or other intermediaries while knowing or having reason to know that any portion of the payment will be used illegally. Due diligence should be conducted on all third parties that the Company seeks to engage to act as agents, representatives or consultants in connection with business in a foreign country and foreign controlled companies that the Company intends to establish a binding business relationship (i. e., a joint venture relationship) with. The General Counsel shall provide guidance on the level of due diligence required for a particular business arrangement. All due diligence should be conducted prior to entering into any contractual or binding arrangement.

《反海外腐败法》、《英国反贿赂法》和类似法律均禁止公司和个人以腐败方式向外国官员提供、承诺提供或给予任何有价物品，以协助公司或个人获得或保留业务或获得任何不正当好处。《英国反贿赂法》另禁止公司和个人参与英国国内和国外的商业贿赂行为。在已知或有理由已知相关款项任何部分将被用于非法用途的前提下，仍向代理人、销售代表或其他中介机构支付款项也属于违法行为。应对公司拟聘任的所有担任外国业务代理人、代表或顾问的第三方以及公司拟与之建立有约束力的业务关系（即合资关系）的外国控制公司开展尽职调查。总法律顾问应负责指导特定商业安排所需的尽职调查级别。所有尽职调查均应在签订任何合同或有约束力安排之前进行。

"Foreign Official" includes “外国官员”包括

(a) an officer or employee of any non-U.S. (or non-UK, in the case of the UKBA) federal, state, municipal, or other government, department, agency, or instrumentality.

任何非美国（或非英国，如适用《英国反贿赂法》）联邦、州、市或其他政府、部门、机构或机关的官员或雇员。

(b) a political party or party official. 政党或政党官员。

(c) a candidate for a foreign political office. 外国政治职务的候选人。

(d) an officer or employee of 如下组织机构的官员或雇员：

- i. a public international organization or any department or agency thereof, e.g., United Nations, World Bank, IMF.
公共国际组织或其任何部门或机构，例如联合国、世界银行、国际货币基金组织等。
- ii. an organization that is affiliated with one or more foreign governments.
与某个或多个外国政府相关联的组织。
- iii. a commercial business, enterprise or other organization that is owned or controlled by a foreign national, regional or local government.
由外国国家、地区或地方政府持有或控制的商业机构、企业或其他组织。
- iv. a consultant, advisor, contractor, or agent of any of the above that represents or acts on behalf of or in an official capacity for such entity or person.
上述任何实体或个人代表其或以其官方身份行事的顾问、咨询师、承包商或代理人。
- v. or members of foreign royal families that have governmental duties.
或承担政府职责的外国王室成员。

3.1. Facilitating Payments for Routine Governmental Actions 常规政府行为通融费

Payments that are minor in value and that are made to expedite or secure the performance of "routine governmental actions" may be permitted under the FCPA but are not an exception or defense under the UKBA. "Routine governmental actions" are ministerial or clerical in nature and do not involve any discretionary decision-making. Examples include the issuance of visas, permits, licenses, or other official documents to qualify a person to do business in a foreign country, and obtaining police protection. Although the FCPA may permit such payments the laws of the foreign country may not and no facilitating payment may be made in such circumstance. "Routine governmental actions" do not include any decisions by a foreign official to award new business, continue business with a particular party or direct business.

《反海外腐败法》允许为加快或确保执行“常规政府行为”而支付小额通融费，但《英国反贿赂法》规定通融费不属于例外情况或行贿理由。“常规政府行为”是指不涉及任何自由裁量决策的行政或办公性质行为。此类行为范例包括签发签证、许可、执照或授予某人在外国开展业务并获得警方保护资格的其他官方证件。尽管《反海外腐败法》可能允许但外国法律可能禁止此类付款，如果相关法律规定禁止，则不得支付通融费。“常规政府行为”不包括外国官员作出的任何授予新业务、与某一特定方保持业务或指导业务的决定。

Facilitating payments should be avoided to the maximum extent possible. The prior written approval of the General Counsel is required unless there is an emergency situation affecting an individual's health or safety.

应最大限度地避免支付通融费。除非出现危及个人健康或安全的紧急情况，否则须经总法律顾问事先书面批准后方可支付通融费。

(a) If the General Counsel approves the payment, accurate records of the payment and its purpose must be maintained, and a copy forwarded to the reviewing legal counsel.

如果总法律顾问批准支付通融费，则必须准确保留关于相关付款及其用途的记录，并向负责审查的法律顾问提交副本。

(b) In the event of a health or safety emergency where prior approval of the General Counsel cannot be obtained, information regarding the facilitating payment should be provided to the General Counsel as soon afterwards as practicable.

如果发生危及健康或安全的紧急情况，无法征得总法律顾问的事先批准，则应在事后尽快向总法律顾问提供相关通融费的信息。

3.2. Bona Fide Business Expenditures 善意商业开支

Payments to Foreign Officials for expenses related directly to the promotion, demonstration, or explanation of products or services, or execution or performance of a contract (i.e., promotional expenses) are permissible under the FCPA (but not under the UKBA) to the extent: (i) reasonable, necessary and bona fide, (ii) allowed under local law of the country at issue, and (iii) are not provided with any corrupt intent to influence an official act of the official or party.

《反海外腐败法》允许向外国官员支付产品或服务推广、展示或解释或合同执行或履行相关的直接费用（即宣传费）（但《英国反贿赂法》不允许），但此类费用须符合如下要求：(i) 合理、必要和善意，(ii) 相关国家的当地法律允许，以及 (iii) 并非为任何旨在影响官员或党派官方行为的腐败意图而提供的。

The General Counsel can advise on the suitability of any such payments. Accurate records of the payment and its purpose must be maintained in accordance with the books and records provisions of the FCPA.

总法律顾问可提供关于任何此类付款的适宜性的建议。必须按照《反海外腐败法》的账簿和记录规定，准确保留关于相关付款及其用途的记录。

3.3. Gifts to foreign Officials 向外国官员提供礼品

Exchanging modest gifts with foreign officials may be permissible under the FCPA (but not the UKBA) provided (i) the gift is of nominal value, (ii) the gift is permissible under the local law of that country and the regulations of the foreign official's government entity, (iii) the gift is of an amount and of a kind that is customary to give in that country, and (iv) the gift is not provided with any corrupt intent to influence an official act or to obtain, retain or

direct business or any special advantage in the relationship.

《反海外腐败法》可能允许（但《英国反贿赂法》不允许）与外国官员交换适量礼品，但礼品须符合如下条件：(i) 具有名义价值，(ii) 礼品符合该国当地法律和外国官员所属政府实体条例规定，(iii) 礼品的金额和种类符合该国习俗，以及 (iv) 提供礼品不存在任何影响官方行为或获得、保留或指导业务或从关系中获取任何特殊好处的腐败意图。

Each employee must maintain a log of business courtesies or gifts of any value provided to or received from any foreign official.

所有雇员均须记录向任何外国官员提供的或收到其提供的任何有价商务招待或礼品。

Determining whether a gift is permissible under the FCPA can be very difficult. Accordingly, prior approval from the General Counsel must be obtained by all employees before providing any gift to a foreign official, foreign political party or party official, or candidate for foreign political office.

实际情况下可能难以确定礼品是否符合《反海外腐败法》规定。因此，所有雇员在向外国官员、外国政党或政党官员、或外国政治职位候选人提供任何礼品之前，均须事先征得总法律顾问批准。

3.4. Vendors 供应商

The Company's commitment to compliance with the FCPA and the UKBA must extend to the activities of the vendors. The company and its individual officers and employees may be liable for payments made by a third party (sales representative, subcontractor, consultant, agent, or joint venture partner) of anything of value to any foreign official, even if the third party is not subject to the FCPA or the UKBA, and even if the Company is not aware of the payment. The FCPA and the UKBA imposes liability if the Company, or its officers or employees, give, pay, promise, offer or authorize such payment when the Company knows or has reason to know that it will be used in whole or in part to make an illegal payment to a foreign official.

公司关于遵守《反海外腐败法》和《英国反贿赂法》的承诺须同样适用于供应商活动。对于第三方（销售代表、分包商、顾问、代理人或合资伙伴）向任何外国官员提供的任何有价物品，即使该等第三方不受《反海外腐败法》或《英国反贿赂法》约束，且公司并不知晓相关付款，公司及其个别高管和雇员也可能需要担责。《反海外腐败法》和《英国反贿赂法》规定，如果公司或其高管或雇员在已知或有理由已知相关款项将被全部或部分用于向外国官员支付非法款项的前提下，给予、支付、承诺、提议或授权给予或支付此类付款，则应予担责。

Company personnel should be careful to avoid situations involving third parties that might lead to a violation of the FCPA or UKBA. Therefore, prior to entering into an agreement

with any vendors who act on behalf of the Company in dealings with foreign governments, Company personnel must perform proper and appropriate FCPA and UKBA-related due diligence and obtain from the third-party certain assurances of compliance with the FCPA, the UKBA and this policy.

公司人员应注意避免涉及可能导致违反《反海外腐败法》或《英国反贿赂法》的第三方。因此，在与任何代表公司交涉外国政府的供应商签订协议之前，公司人员必须适当开展关于《反海外腐败法》和《英国反贿赂法》的尽职调查，并要求第三方保证遵守《反海外腐败法》、《英国反贿赂法》和本政策。

The duty to comply with the FCPA and UKBA does not end once a due diligence investigation has been completed and a contract has been entered. The Company may still be subject to an FCPA or UKBA violation if it fails to monitor third parties throughout the duration of the relationship. Therefore, it is important that reviews are performed periodically to review the file and check whether all relevant documentation is in the file and whether anything in the file suggests the need for further inquiry.

完成尽职调查并签订合同后，遵守《反海外腐败法》和《英国反贿赂法》的责任并未结束。如果公司未能在整个关系存续期间监督第三方，仍有可能违反《反海外腐败法》或《英国反贿赂法》规定。因此，开展定期审查、查阅档案并检查所有相关文件是否均已归档以及档案中是否存在任何显示需要开展进一步调查的证据非常关键。

3.5. Charitable Donations 慈善捐款

All charitable donations should be transparent and permissible under the FCPA or local law. Prior to making a charitable contribution to an organization in which a foreign official is known to have an interest or position, consult with the General Counsel.

所有慈善捐款均应透明化，且符合《反海外腐败法》或当地法律规定。在向已知有外国官员拥有利益或任职的组织提供慈善捐款之前，需事先咨询总法律顾问的建议。

3.6. Political Contributions 政治捐款

The FCPA permits companies to make political contributions to foreign political parties or candidates to the extent that political contributions are permitted under local written law. Prior to engaging in any political activity in a foreign country, including the provision of political contributions, consult with the General Counsel.

《反海外腐败法》允许公司向外国政党或候选人提供政治捐款，但须以当地成文法律允许进行政治捐款为前提。在外国参与任何政治活动（包括提供政治捐款）之前，需事先咨询总法律顾问的建议。

3.7. Record-Keeping Requirements 记录保存要求

The FCPA and UKBA also requires companies to maintain reasonably detailed books, records and accounts, as well as a system of internal accounting controls, in order to reflect accurately all transactions and disposition of their assets. These provisions apply to both domestic and foreign operations and payments and are not limited to sums that would be "material" in the traditional financial sense.

《反海外腐败法》和《英国反贿赂法》另要求公司保留合理详尽的账簿、记录和账目以及设有内部会计控制体系，确保准确展示其资产的所有交易和处置情况。此类规定同时适用于国内和国外业务和付款，并不局限于传统财务意义上的“大额”款项。

3.8. Whistleblower Protection 举报人保护

The Company takes its commitment to FCPA and UKBA compliance with the utmost seriousness and expects all vendors and Company personnel to share that commitment. The Company, therefore, expects and requires that any vendors and Company personnel that have knowledge of, or reason to suspect, any violation of the FCPA, the UKBA or this Policy contact the General Counsel immediately or contact the Whistleblower Employee Hotline at 1877-516-3380 or online at: www.tekni-plex.ethicspoint.com. It is strict Company policy that no adverse employment or other action will be taken against any such persons in retaliation for reporting a violation or suspected violation of the FCPA, the UKBA or this Policy.

公司严格遵守《反海外腐败法》和《英国反贿赂法》的承诺，并期望所有供应商和公司人员遵守该承诺。因此，公司期望并要求所有供应商和公司人员一旦获知或有理由怀疑有任何违反《反海外腐败法》、《英国反贿赂法》或本政策的行为，均应立即联系总法律顾问，或致电雇员举报热线：1877-516-3380，或登录如下网址：www.tekni-plex.ethicspoint.com 进行举报。公司严格规定不得报复任何举报违反或涉嫌违反《反海外腐败法》、《英国反贿赂法》或本政策的人员，不得对其采取不利的雇佣行动或其他行动。

3.9. Due Diligence in Mergers and Acquisitions 兼并和收购案尽职调查

In high-risk countries for public corruption, the Company is required to perform reasonable anticorruption due diligence on joint venture partners and target companies for acquisition before finalizing the venture or acquisition. The due diligence should include: (i) conducting appropriate anticorruption and reputational due diligence for all non-U.S. agents, brokers, distributors, consultants and joint venture partners or other third parties. (ii) performing an analysis of each such party's reputation for, and history of, legal compliance, particularly with respect to anti-corruption laws and regulations, and (iii) confirming that all foreign third-

party representatives have annual compliance reviews to determine their compliance with anti-corruption policies and contractual requirements. Such diligence should also include interviews of key target company officers, and a sample of supervisory employees whose functions will interact with the Company. The anticorruption due diligence should also include document reviews, and it should also seek to determine if the target maintains accurate books and records, and whether it has any system of internal accounting controls. In exceptional cases, the Company may have to determine whether or not a violation by the target must be disclosed to U. S. or UK enforcement authorities before the transaction may proceed. The General Counsel should coordinate and supervise all anticorruption merger and acquisition due diligence, as appropriate.

在公共腐败高风险国家，公司在确定合资或收购之前，需对合资伙伴和收购目标公司进行合理的反腐败尽职调查。尽职调查应包括：(i) 对所有非美国代理人、经纪人、分销商、顾问和合资伙伴或其他第三方进行适当的反腐和声誉尽职调查。(ii) 分析所有此类当事方在遵守法律，特别是在遵守反腐败法律和法规方面的声誉和历史，以及 (iii) 确保所有外国第三方代表均进行年度合规性审查，以确定其是否遵守反腐败政策和合同要求。此类调查还应包括与目标公司的主要高管面谈，以及抽样调查其职能将与公司产生互动的监管雇员。反腐败尽职调查还应包括文件审查，且应设法确定目标公司是否保留了准确的账簿和记录，以及是否设有任何内部会计控制制度。在特殊情况下，公司可能需在进行交易前，决定是否必须向美国或英国执法机构披露目标公司的违规行为。总法律顾问应酌情协调和监督所有并购和收购案反腐败尽职调查。

3.10. Consequences of violation 违反行为的后果

Violations of this policy will result in corrective action that may include, but is not limited to, verbal or written warnings, suspension from work, or other disciplinary action up to and including employment termination. Verbal or written corrective action is intended to eliminate inappropriate workplace conduct of a more minor nature. Immediate termination without use of progressive discipline may be appropriate for serious incidents.

违反本政策将引发采取纠正措施，其中可能包括但不限于口头或书面警告、暂停工作或其他纪律处分，最高甚至包括解雇。口头或书面纠正措施旨在消除性质较轻的工作场所不当行为。对于严重事件，可能不适用渐进式纪律处分措施，而是直接解雇。

Violations could also result in criminal and civil charges in the United States or broad, with significant penalties if an employee and/or the Company is convicted. The Company also could face civil litigation and serious harm to its reputation as a result of FCPA violations. Employees who are convicted of FCPA violations also could face imprisonment.

违反行为还有可能引发美国或外国的刑事和民事指控，一旦雇员和/或公司被定罪，将遭

受重大处罚。公司还可能因违反《反海外腐败法》的行为而面临民事诉讼，并严重损害其声誉。犯有违反《反海外腐败法》规定的罪行的雇员也可能面临监禁。

The UKBA contains a strict liability offense for failure by a commercial organization to prevent bribery. A commercial organization is guilty of failure to prevent bribery if a person "associated with" the organization, including an employee, agent, or subsidiary, pays a bribe intending to obtain or retain business or a business advantage for the organization. The commercial organization can avoid liability for the acts of associated persons only if it can show that it had in place "adequate procedures" to prevent such conduct at the time the bribery occurred.

《英国反贿赂法》严格规定了商业组织的防止贿赂失职罪。如果某商业组织的“相关人员”（包括其雇员、代理人或子公司）为获得或保留该组织的业务或商业利益而行贿，则该组织犯有防止贿赂失职罪。商业组织必须证明其在贿赂发生时已设置“适当程序”防止发生此类行为，方可避免对相关人员的行为担责。

Violations of the FCPA and the UKBA are not covered by directors and officers insurance, and the Company may not indemnify any individual for such violations.

违反《反海外腐败法》和《英国反贿赂法》的行为不在董事和高管保险的承保范围内，公司可能不会对任何个人的此类行为提供补偿。

4. Accountability: Roles and Responsibilities 问责制：角色和职责

Every Business Group, including business development, operations, sales, marketing or purchasing, is responsible for implementing, at a minimum, this Policy. Business Groups with greater exposure to FCPA and UKBA risk may implement additional procedures. Additional procedures shall be reviewed and approved by the General Counsel prior to implementation.

包括业务发展、运营、销售、营销或采购团队在内的每个业务团队，均至少需承担执行本政策的责任。违反《反海外腐败法》和《英国反贿赂法》的风险较高的业务团队可能会额外实施其他程序。其他程序应在实施前由总法律顾问审查和批准。

The general Counsel is responsible for 总法律顾问应负责：

- (a) Interpreting this Policy, the FCPA, the UKBA, OECD Anti-Bribery Convention, and other anti-corruption laws which apply to the Company.

解释本政策、《反海外腐败法》、《英国反贿赂法》、《经合组织反贿赂公约》以及适用于公司的其他反腐败法律。

- (b) Counseling and advising Business Groups regarding issues that raise concerns under the FCPA the UKBA, the OECD Anti-Bribery Convention and other anti-corruption laws.

就《反海外腐败法》、《英国反贿赂法》、《经合组织反贿赂公约》和其他反腐败法律所涉问题，向各业务团队提供咨询和建议。

(c) Providing assistance in the performance and evaluation of due diligence regarding foreign agents, joint venture partners or other international transactions.

协助执行和评估相关外国代理人、合资伙伴或其他国际交易的尽职调查。

(d) Evaluating the legality of proposed facilitating payments, promotional expenses, and contributions to charities and political parties or candidates.

评估拟议的通融费、宣传费以及向慈善机构和政党或候选人捐款的合法性。

(e) Evaluating and approving additional procedures adopted pursuant to this policy.

评估和批准根据本政策通过的其他程序。

The Corporate Controller is responsible for implementing and monitoring systems of internal controls and record keeping procedures that comply with the FCPA and the UKBA.

公司财务总监负责实施和监督符合《反海外腐败法》和《英国反贿赂法》规定的内部控制系统和记录保存程序。

The Legal Department is responsible for developing training materials which include a compliance certification and deploying training to the Business Groups.

法务部负责制定培训材料（其中包括合规性认证），并组织向各业务团队提供培训。

It is the individual responsibility of each director, officer, employee and agent to:

所有董事、高管、雇员和代理人均应承担如下个人职责：

(a) Comply with this Policy, the FCPA, the UKBA and other anti-corruption laws and the Code of Business Ethics.

遵守本政策、《反海外腐败法》、《英国反贿赂法》及其他反腐败法律和《商业道德准则》。

(b) Participate in training as directed.

按指示参加培训。

(c) Make sure subordinates get the training needed to understand laws and regulations governing international transactions.

确保下属接受必要的培训，了解国际交易相关法律和法规。

(d) Raise concerns regarding this Policy, the FCPA, the UKBA and other anti-corruption laws or the Code of Business Ethics - including any suspected violations - to management or the General Counsel.

向管理层或总法律顾问报告本政策、《反海外腐败法》、《英国反贿赂法》和其他反腐败法律或《商业道德准则》项下规定的问题，包括报告任何涉嫌违反其规定的行为。