

Anti-Bribery and Anti-Corruption Compliance Policy

Objective

This policy prohibits all bribery and corruption by Beach directors, officers, employees and third parties.

This Anti-Bribery and Anti-Corruption Compliance Standard ("**ABAC Standard**" or "**this Standard**") provides additional detailed guidance to all Beach personnel and the personnel of Beach subsidiaries (collectively, "**Beach Group**") who are involved in Beach business in and outside Australia. This Standard particularly addresses dealings with public officials and foreign public officials (collectively where relevant, "**public officials**").

In this Standard, anti-bribery and corruption laws are referred to generally as "**ABAC laws**"¹

This Standard assists Beach Group members, especially those dealing with Beach business outside Australia, to be aware of and to comply with ABAC laws, to recognise and avoid potential corrupt practices and to address breaches of ABAC laws

1. Scope

This Standard applies to every member of the Beach Group, including all officers, employees, contractors and agents, wherever they may be situated. Special attention must be given by any Beach Group member who may have dealings directly or through any contractor, agent or other third party with a public official in any way relating to Beach Group business.

All Beach Group members and any third parties engaged by them are expected to comply with this Standard.

2. Standard Statement

All Beach Group members are required to conduct Beach business in a legal and ethical manner in accordance with Beach Group policies, procedures and standards. The Beach Group will conduct business with integrity and will comply with all applicable Australian laws and regulations, including the Criminal Code Act 1995 (Cth) and similar anti-corruption laws of other countries such as the US Foreign Corrupt Practices Act and the UK Bribery Act. **Bribery and other corrupt practices in any form are prohibited.**

A breach of an ABAC law by any one of Beach's personnel could result in Beach companies or other personnel also being liable for a breach. All Beach Group members must be aware that their actions may affect other members.

¹ Legislation in Australia is set out in Division 70 of the *Criminal Code* and is referred to in this Standard as the "**Criminal Code**". Legislation in the United States of America is set out in the *Foreign Corrupt Practices Act 1977* ("**FCPA**"). Legislation in the United Kingdom is set out in the *Bribery Act 2010* ("**UK Bribery Act**"). Many other countries have legislation which prohibits bribery and corruption. This Standard contains general statements and not detailed legal advice about ABAC laws. Reference must be made to the ABAC laws of a particular country and specific legal advice should be obtained as circumstances may require.

3. Summary of the Law

Beach Group members must comply with the anti-bribery and anti-corruption laws of Australia, the country in which the Beach Group conducts business and the laws of any other country that may extend to, or apply to, any part of the Beach Group business. This includes:

- laws implementing the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions;
- the Criminal Code Act 1995 (Australia);
- if applicable, the Bribery Act 2010 (United Kingdom); and
- if applicable, the Foreign Corrupt Practices Act 1977 (United States).

4. Primary Offences

ABAC laws generally prohibit individuals or businesses from authorising, offering or paying anything of value, directly or indirectly, to any public official for the purpose of influencing or causing another person to influence any act or decision of a public official or government to obtain or retain business or to gain or retain a business advantage that is not legitimately due to the recipient or intended recipient. The offences do not require that a corrupt act succeed in its purpose, the mere offer of a corrupt payment or benefit can violate laws. The person engaging in this conduct need not act "intentionally" to intend to influence an official. It can be enough that a person was "reckless" (or turned a blind eye) as to whether his or her conduct would have that effect.

Who may be a public official is defined very broadly. It can include agencies, authorities, departments, instrumentalities or seemingly independent entities that, in practice, even if not as a matter of law, follow the direction or advice of a government.

A summary of the Australian, US and UK ABAC laws is in Appendix A to this Standard.

Bribes are not always a matter of handing over cash. Bribery and corruption can occur in many different occasions and the following are examples:

- the offer or receipt of excessive or inappropriate gifts, hospitality or entertainment if they are intended to influence a business decision;
- facilitation payments (unless they are expressly permitted by law);
- secret commissions;
- kickbacks;
- false claims;
- the provision of benefits to a person's family, company or trust associated with them;
- third parties acting improperly or illegally on behalf of the Beach Group; and
- inadequate financial controls or record keeping which can be exploited to hide bribes or corrupt practices.

Even if the prohibited conduct occurs entirely outside Australia, an Australian citizen or resident or an Australian company that is involved can still be guilty of an offence. Australian anti-corruption laws have very broad reach. For example, you may breach the Criminal Code just by being on an international conference call when a bribery plan is made or agreed to be implemented in another country.

5. Primary Offences - Defences

There are very limited defences to claims of bribery of a foreign public official (outside Australia). If the conduct is permitted by the written law of the relevant foreign country then a payment made to a foreign public official does not amount to a bribe. It is not safe to assume that a payment or benefit will be permitted. Before offering or making any payment or benefit, the legal status of the payment or benefit must be clarified. See the section below entitled "Approval Checklist".

The Criminal Code allows for a defence of genuine facilitation payments of nominal value to expedite the performance of a routine government action of a minor nature. However, Beach prohibits facilitation payments of any kind and value. Australia is one of only a few jurisdictions in the world that allows for a facilitation payment defence. For example, the *UK Bribery Act* does not provide for a genuine facilitation payment defence. Accordingly, and despite the current availability of the defence under the Criminal Code, Beach takes a zero tolerance stance with respect to facilitation payments.

A further summary of defences under the ABAC laws is in Appendix A.

6. Company Offence – Strict Liability

A company will be liable for conduct which amounts to foreign bribery in circumstances where that conduct was undertaken by an "associate" acting for the profit of the company and the company did not have adequate procedures in place to prevent it from occurring. An "associate" is broadly defined and can include any person or entity acting for or on behalf of the Beach Group.

The only defence will be if the company can prove that it had "adequate procedures" in place to prevent such conduct from occurring.

There are substantial penalties for breaching this offence, including fines.

7. Approval Checklist

- a. Before any payment, gift or benefit of any description or value (other than as set out in Beach's Gifts & Entertainment Procedure) can be made, given, promised, offered, authorised or processed, it must be approved in accordance with the Approval Checklist attached as Appendix B. The approval process is a strict requirement that must always be observed by all Beach Group members.
- b. If you are proposing to make a payment or give a benefit to any third party, you must first complete the Payment Due Diligence Request form set out in Appendix C and forward that form to Beach's General Counsel for approval, in accordance with the Approval Checklist. No payment or benefit must be made, given, offered, authorised or processed until written approval has been received.

8. Record Keeping and Accounting

Beach requires that all Beach Group members make and keep records in reasonable detail to fully and accurately record all financial transactions and dealings with Group assets. This record keeping requirement applies to any payments of benefits covered by this Standard.

Beach's record keeping and accounting controls must be sufficient to provide reasonable assurances that:

- transactions are executed in accordance with management's authorisation;
- transactions are properly recorded;
- transaction records can be properly and regularly audited.

No undisclosed or unrecorded accounts or payment arrangements of Beach are to be established for any purpose. Examples of undisclosed or unrecorded funds or assets include, but are not limited to:

- unrecorded petty cash;
- real or personal property held by a third party;
- bank accounts containing corporate funds but held in the names of individuals;
- records that disguise any aspect of the transaction; and
- any indirect payment “knowing” that the payment, or portion of the payment, will be directly or indirectly made or offered to a foreign official (and “knowing” includes conscious disregard or deliberate ignorance).

Any false or artificial or misleading entries in Beach’s books are prohibited. Beach expects its employees and those working for or acting on behalf of Beach to report any current or past requests for payments or other consideration that may violate this Standard or transactions, or otherwise appears suspicious in nature.

Beach’s joint venture parties or contractors may also have record keeping policies which affect Beach personnel. Beach personnel dealing with Beach’s joint venturers or contractors should request a copy of all relevant record keeping policies (if any).

9. Personal Responsibility

While the Criminal Code particularly relates to dealings with public officials, this Standard also extends to prohibit any Beach Group member from paying or offering bribes to any person or otherwise engaging in any corrupt practices.²

Each Beach Group member is personally responsible for compliance with all aspects of this Standard, as it may be amended from time to time. This Standard, including the Appendices, will be posted on Beach’s intranet and all Beach Group Members all employees are responsible for regularly reviewing and being familiar with the terms of this Standard. Beach has zero tolerance for non-compliance with this Standard.

It is the personal responsibility of all employees to know the legal standards and company policies applicable to their assigned duties, including all applicable laws including ABAC laws, and to conduct themselves accordingly in all respects.

Without limiting those general responsibilities, some specific responsibilities are set out in this section.

10. Accurate Descriptions

Prior to paying, giving, promising, offering, processing or authorising a payment or benefit that will go directly or indirectly to a public official, Beach Group members must be sure that no part of the payment or benefit is to be made or given for any purpose other than as is fully and accurately described in Beach’s records.

Personal funds or gifts must not be used to accomplish what is otherwise prohibited by this Standard. Concealing improper gifts, payments, benefits or other activities (of any value) will be a very serious breach of this Standard and may also be a breach of law.

² As indicated above, the *UK Bribery Act* is not limited to prohibiting bribes to foreign officials, although that specific prohibition is included in the Act. Most countries with which Beach Group members may have dealings, including countries not generally regarded as having uniformly high standards of business practice, have laws which prohibit corrupt practices.

11. General Directions

Without prior written approval in accordance with the Approval Checklist, no Beach Group member is to:

- make, give, promise, offer or authorise a payment or benefit, directly or indirectly, that the member has reason to believe will be received, in whole or in part and whether directly or indirectly, by a foreign or domestic public official for such official's personal benefit or which will otherwise be in breach of the laws of that member's country or of the foreign official's country;
- enter into or authorise a contract with a consultant, advisor or other third party pursuant to which that party is to assist Beach, directly or indirectly, to obtain or maintain an approval, consent, licence, permit, waiver or other authorisation from a governmental body and where the consultant, advisor or other third party is, or is expected to, act contrary to or inconsistent with this Standard or is or may otherwise be illegal under any law;
- enter into or authorise any other contract under circumstances that indicate a risk that the contracting party will make, give, promise, offer or authorise any payment or benefit, directly or indirectly, that the Beach Group member has reason to believe will be received, in whole or in part and whether directly or indirectly, by any public official for such official's personal benefit; or
- enter into or authorise a contract or transaction with any official, any immediate relative of such an official, or any entity in which such an official (or his or her immediate relative) has a direct or indirect interest.

12. Political Contributions and Activities

Beach's policy on political contributions or activities is set out in Beach's **Business Practices Standard** and its **Political Donations Policy**. Beach's policy on non-political sponsorships or donations is set out in Beach's **Sponsorship and Donation Policy**. Please refer to those policies.

13. Gifts and Entertainment

Beach's standard on gifts and entertainment is set out in Beach's **Business Practices Standard**. Please refer to that standard.

14. Joint Venture Parties, Agents, Contractors and Third Parties

It is common in some countries for negotiations and the supply of goods or services to be conducted or arranged through an agent, contractor or third party. Beach Group members must choose their third parties carefully to ensure that the good reputation of Beach is maintained when those people represent Beach. Corrupt practices by a third party may expose Beach Group members to liability or business or reputational damage. Beach's policy on the engagement of third parties is set out in the **Business Practices Standard**.

15. Reporting

All Beach Group members are required to immediately advise Beach's General Counsel of any information they may have regarding matters that are or may be breaches of this Standard. This includes demands or requests made to Beach personnel for the payment of bribes or the giving of any other benefits or things or assets of any value that are not legitimately due, even though those demands or requests are refused. Covering up for or not reporting wrongful or doubtful conduct will be a breach of this Standard and potentially puts the entire Beach Group at risk.

To help assure compliance with this Standard, Beach's General Counsel will require each Beach Group member who has or is likely to have contact with a public official or who is otherwise involved in or has responsibilities relating to international business operations of the Beach Group to submit on a yearly basis, a

signed statement containing any information of which the member may be aware regarding payments or benefits made, given, promised, offered or authorised, directly or indirectly, to foreign or domestic officials or other third parties.

If you have any doubt about the legitimacy of a payment or gift that you have been requested to make or of any conduct, you should immediately seek the advice of Beach's General Counsel. If for some reason you do not feel able to contact Beach's General Counsel, you should make a report under Beach's **Whistle-blower Policy** (see Beach's intranet). On the intranet there is a link to an external hotline where you make a report.

As an aid, attached as Appendix D, is a list of "red flag" circumstances which may indicate a breach or potential breach of this Standard. This list is by no means exhaustive of potential problem situations.

16. Further Assistance

If at any time you have any question about the application of this Standard or you need guidance or assistance in a particular case or if you want to report a circumstance you believe may be a breach or may result in a breach of this Standard, in the first instance, contact Beach's General Counsel. You can do this on a confidential basis. If for some reason you do not feel able to contact Beach's General Counsel, you should make a report under Beach's Whistle-blower Policy.

17. Responsibilities

Managers: Are responsible for ensuring this Standard is adhered to by their staff and any third parties recommended by them to engage to act for Beach. They are responsible for making those third parties explicitly aware of relevant Beach policies and standards, such as this one, upon their engagement by Beach. In pursuing new business opportunities for Beach, managers' due diligence activities must include consideration of the existence of unacceptable business practices such as bribery and corruption that may be a potential breach of this Standard and expose Beach to potential damage to its reputation.

Directors, officers and employees: Ensure that this Standard is adhered to. To report suspected breaches of this Standard.

General Counsel: To provide additional assistance, training and support through the legal team when requested by managers to support the implementation of and adherence to this Standard.

Application

This policy applies to all personnel associated with Beach activities.

Review

This policy will be reviewed periodically as required, and in any event at least once every three years.

APPENDIX A – Summary of ABAC Laws

1. Offences – Conduct Outside Australia

The Criminal Code makes it a criminal offence for an Australian person or corporation:

- to directly or indirectly promise, offer or provide a benefit to another person;
- where that benefit is not legitimately due to the other person;
- with the intention of influencing a foreign public official (who may or may not be that other person) in the exercise of that official's duties;
- in order to obtain or retain business or obtain or retain a business advantage that is not legitimately due, whether or not business or a business advantage was actually obtained or retained.

Liability may also arise if a person is "reckless" (or turned a blind eye) as to whether his or her conduct would have that effect. The Criminal Code imposes very heavy fines and prison sentences for those guilty of offences. To these penalties must be added the potential for termination of employment and for Beach companies, reputational damage, and preclusion from tendering lists and general loss of business. There are also penalties under related laws for:

- deliberately or recklessly making, altering, concealing or destroying an "accounting record" (defined broadly) which facilitates or conceals the provision or receipt of a benefit not legitimately due to the recipient or intended recipient;
- seeking or receiving a financial benefit by deception;
- false or misleading conduct; and
- general dishonesty and/or fraud.

Under US laws, the FCPA has 2 general categories of offences. The first category makes it illegal for US persons and companies³ and their subsidiaries, officers, directors, employees and agents to pay bribes directly or indirectly to foreign public officials. Under the second category, it is an offence for US companies and their subsidiaries to fail to keep accurate and complete books and records and/or to maintain proper internal accounting controls.

The FCPA has application outside the US in very broad circumstances. For example, the US authorities often assert US jurisdiction over foreign companies and foreign individuals (even when they have not been physically present in the US) where there is a financial transaction involving US currency passing through US-based banks or email communications between parties outside the US but passing through or hosted on servers based in the US.

The FCPA also imposes very heavy fines and prison sentences for those guilty of offences.

Under the US FCPA, "foreign official" is defined very broadly and could be at any level of foreign government, including any agency or instrumentality, whether in the executive, legislature, judiciary, magistracy or military or may be an official in or worker for an organisation involving or supported by 2 or more governments, such as a United Nations body, the World Bank or the Red Cross. Under the FCPA, payments or benefits directly or indirectly to politicians, political candidates or political parties are also caught.

³ A person is subject to the FCPA laws if they are US individuals and companies acting anywhere in the world, companies listed on US stock exchanges (issuers) and non-US persons and companies whose conduct takes place in whole or in part within the US.

The *UK Bribery Act* is far more stringent than the Criminal Code and the FCPA. There are 4 main offences under the *UK Bribery Act*. The first two offences are general offences and include the offering, promising or giving of a bribe and the requesting, agreeing to receive, or accepting of a bribe with the intention that a relevant function or activity is performed improperly. Under the third offence, it is illegal for a person to bribe a foreign public official with the intention to obtain or retain business, or an advantage in the conduct of business. Under the fourth, a commercial organisation commits an offence if it fails to prevent bribery that is committed by an "associated person". An associated person is anyone who performs services for or on behalf of the commercial organisation. This includes employees, agents and contractors.

The *UK Bribery Act* imposes potentially unlimited fines and prison sentences for those guilty of offences. The *UK Bribery Act* has application outside the UK if the person who commits the offence has a close connection with the UK. A person who has a close connection with the UK includes a British citizen, a person who ordinarily resides in the UK and a body incorporated in the UK. A commercial organisation can be caught under the commercial offence provisions of the *UK Bribery Act* if the commercial organisation conducts business in the UK, irrespective of where it was incorporated.

2. Defences – Conduct Outside Australia

The Criminal Code, the FCPA and the *UK Bribery Act* provide a defence if the payment or benefit is required or permitted by the written law of the foreign official's country. It is not safe to assume that a payment or benefit will be so permitted. Before any payment or benefit is paid, given, promised, offered or authorised, the legal status of the proposed payment or benefit must be clarified. See Appendix B below entitled "Approval Checklist".

Under the Criminal Code and the FCPA, there is also a defence in the case of genuine facilitation payments. In summary, these are *small* payments or benefits of *nominal* value which are made in order to have an official do a routine government action of a minor nature expeditiously. However, Beach prohibits facilitation payments of any kind of value. Beach takes a zero tolerance stance with respect to facilitation payments.

Unlike the Criminal Code and the FCPA, the *UK Bribery Act* does not have a facilitation payments defence.

The *UK Bribery Act* provides an 'adequate procedures' defence. This is a defence to the commercial offence of failing to prevent bribery. A commercial organisation comes within this defence if it can demonstrate that adequate procedures are in place to prevent the occurrence of bribery. In order to assist commercial organisations to implement adequate procedures, the UK Ministry of Justice released Guidance in 2011 which sets out 6 key principles which companies have to satisfy in order to rely upon the defence of having adequate procedures in place. These 6 key principles are: proportionate procedures, top-level commitment, risk-assessment, due diligence, communication (including training) and monitoring and review. Whether a commercial organisation has implemented adequate procedures is ultimately resolved by the courts, taking into account the facts and circumstances of the case.

3. Offences – Conduct in Australia

The Criminal Code and State criminal laws make it an offence to bribe or attempt to bribe a Commonwealth or a State public official. An offence is committed if you dishonestly provide, offer or cause to be offered or provided, a benefit to another person with the intention of influencing a Commonwealth public official in the exercise by the Commonwealth public official of his or her duties. State and Territory offences are similar.

4. Defences – Conduct in Australia

There is no defence of conduct justified by a written law or a payment or offer amounting to a facilitation payment. Those defences do not exist under Australian law for domestic offences.

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There are no defences to the domestic offences. If the prosecution prove a case beyond reasonable doubt, it can seek a conviction which might include, if a person is convicted, a fine and/or imprisonment.

APPENDIX B – Approval Checklist

Before any payment or benefit can be made, given, promised, offered or authorised, it must be approved in accordance with this Approval Checklist which sets out a compliance standard checklist for the approval by Beach’s General Counsel.

	Yes	No
1. Are you considering making or authorising or being associated with causing a benefit to be offered or provided to a government official or third party?	■	■
2. Are you considering making or authorising or being associated with causing a benefit to be offered to a person or company who or which in turn is likely to make a gift, payment or offer of anything of value to a government official or a relation of a government official?	■	■
<p>IF “YES” TO EITHER QUESTION ABOVE, PRIOR TO MAKING OR AUTHORISING SUCH ACTION, YOU WILL NEED TO FULLY COMPLETE AND SIGN THE FORM IN Appendix C OF THIS STANDARD (“Payment Due Diligence Request”)</p>		
3. When completing the Payment Due Diligence Request, consider whether the following apply and if so, include the additional information below in Section B of the Payment Due Diligence Request:		
3.1 Is the payment permitted by a written law of the relevant jurisdiction in which the government official involved is resident?	■	■
3.2 If yes, specify the written law in the Approval Application and annex a copy of the relevant law and a translation into English to the Payment Due Diligence Request.	■	■
4. Have you obtained a written request from the government official or any government agency, authority, or department for the payment? If yes, attach it to the Payment Due Diligence Request.	■	■
5. Have you informed the proposed recipient that you will require an official receipt for record keeping purposes under Beach’s Business Practices Standard?	■	■
NOTE: In the event that the Payment Due Diligence Request is approved and the payment made or benefit given, it is your responsibility to secure an official receipt and provide it to Beach’s General Counsel and accounts@beachenergy.com.au .	■	■

APPENDIX C – Payment Due Diligence Request

In this Request form, a reference to “payment” includes both cash amounts or non-cash benefits. A reference to a “public official” has the meaning used in Beach’s ABAC Standard.

Section A: Information about the Request (to be completed by the person proposing the payment)

1. Describe the payment request:
 - a. Your name and position:
 - b. Proposed recipient:
 - c. Amount/description of payment requested:
 - d. Purpose of payment:
 - e. Other relevant information including the payee, the payee’s bank location and account details:
2. Has a Beach Group member to your knowledge made any other payments to or for the benefit of the proposed recipient within the past **five** years?
If yes, please list all such payments.
3. Does a Beach Group member have any prior relationship with the proposed recipient?
If yes, describe the relationship.
4. How did this request first come to the attention of you or any other Beach Group member?
5. Why is it in Beach’s interest to make the requested payment?
6. Please answer the following questions:
 - a. Was the payment requested by or on behalf of a public official, or has a public official communicated with any Beach Group member about the requested payment?
 - b. Is any public official a known supporter of the proposed recipient, or otherwise closely affiliated with the proposed recipient?
 - c. Is the proposed recipient a foreign government institution or other government entity of a type to which Beach’s ABAC Standard may apply?
7. List all the public officials who have communicated with a Beach Group member concerning the requested payment or who are known supporters of or affiliated with proposed recipient. Describe the relationship between those public officials and the proposed recipient.
8. Based on your investigation of this request, do you believe that a public official may benefit personally in some way if this payment is made? If yes, please explain.
9. Has anyone stated or implied that a Beach Group member will either receive some sort of benefit or advantage if the payment is made, or suffer some adverse governmental action if the requested payment is not made? If yes, please describe.
10. Is the size and/or type of the request reasonable given its intended use? Please give reasons for your answer.
11. Is there anything unusual about the proposed method of payment?
12. List the names and titles of the people with whom you communicated and who were your main sources for the information that you collected about this payment request.

Signature:

Name:

Date:

Position:

Section B: Payment Approval Process

1. Is there any additional information that is required to evaluate this request? If yes, describe and do not approve the payment at this time.
2. Is the requested payment compliant with Beach’s ABAC Standard?
3. Based on a review of this request form is there any reason to believe that the requested payment is contrary to the Standard, or even if not, whether it might embarrass Beach or otherwise create the appearance of impropriety if it were disclosed? If yes, you must consult and obtain the approval of Beach’s Managing Director before the payment is approved.

Payment is: Approved Not approved

Signature:

Name:

Date:

Position:

Section C: Managing Director/ Chief Executive Officer

(Required under clause 3 of Section B or if the aggregate value of all payments made to the proposed recipient or a related government (public) official(s) would exceed AU\$1,500 in a calendar year.)

Payment is: Approved Not approved

Signature:

Name:

Date:

Position:

APPENDIX D – Illustrative “Red Flag” Circumstances

1. A Government official recommends that a Beach Group member hires a specific person or company to act as a contractor, supplier or partner. The official may be seeking to enrich himself or herself through kickbacks received from a favoured contractor.
2. A proposed third party requests, without reasonable explanation, fees or commissions that are much greater than the market rate for comparable work. A request for unusually high compensation may indicate that part of the fee will be used for improper payments.
3. A third party proposes to be paid a large contingency fee if for example, a government contract is awarded, or a favourable regulatory change is achieved. This type of compensation structure can create an incentive for the third party to make an improper payment in order to achieve a favourable result.
4. A third party requests that payments be made to another party, or to a third-country bank account, or other unusual financial arrangements.
5. Unusual payment patterns or financial arrangements or changes in established patterns of invoicing or payments.
6. Unusual tendering processes or a request for some form of “co-operation” with another party in a tender.
7. A third party requests to be paid in cash for services that are typically paid by bank transfer or other non-cash means.
8. A third party (including JV partner) refuses to certify that it will not take any action in furtherance of an improper payment or business practice. All third parties that do business with Beach Group members should be prepared to give this standard commercial assurance.
9. A third party refuses or fails to provide proper explanation for expenses incurred on behalf of a Beach Group member or refuses to have or abide by proper financial controls set out in an agreement.
10. The value ascribed to contributions or benefits provided by the third party are excessive.
11. The third party has a reputation for paying bribes.
12. The third party is rumoured to have a “silent partner” who is an important foreign government official.
13. A third party's company is not listed in standard industry directories or is not known to people knowledgeable about the industry.
14. A contractor or agent requests that his or her agreement be kept secret from his or her employer/principle or that his or her identity not be disclosed to a third party.
15. A contractor or agent insists on having sole control of any foreign government approvals or contacts with any foreign government or public official.
16. A background check of the principals of a third party company uncovers unusually close links to, or some degree of ownership by, a government official or a disreputable party.
17. A one-time payment to a contractor.
18. Payments in large round numbers and/or large non-cash gifts or benefits
19. Sequential duplicative invoice numbers from a contractor.

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20. Lack of transparency in expenses and accounting records.
21. Duplicate invoices paid twice.
22. Contractor with the same address or bank account as a government office or official or an employee.
23. A contractor or third party lacks qualifications to perform the services offered or contributes nothing of value to a deal apart from apparent influence or relationships to "open doors".
24. Payment to a country in which a Beach Group member does not do business.
25. Payment to a politician's family or associate.
26. Payment to an invalid address or PO Box.