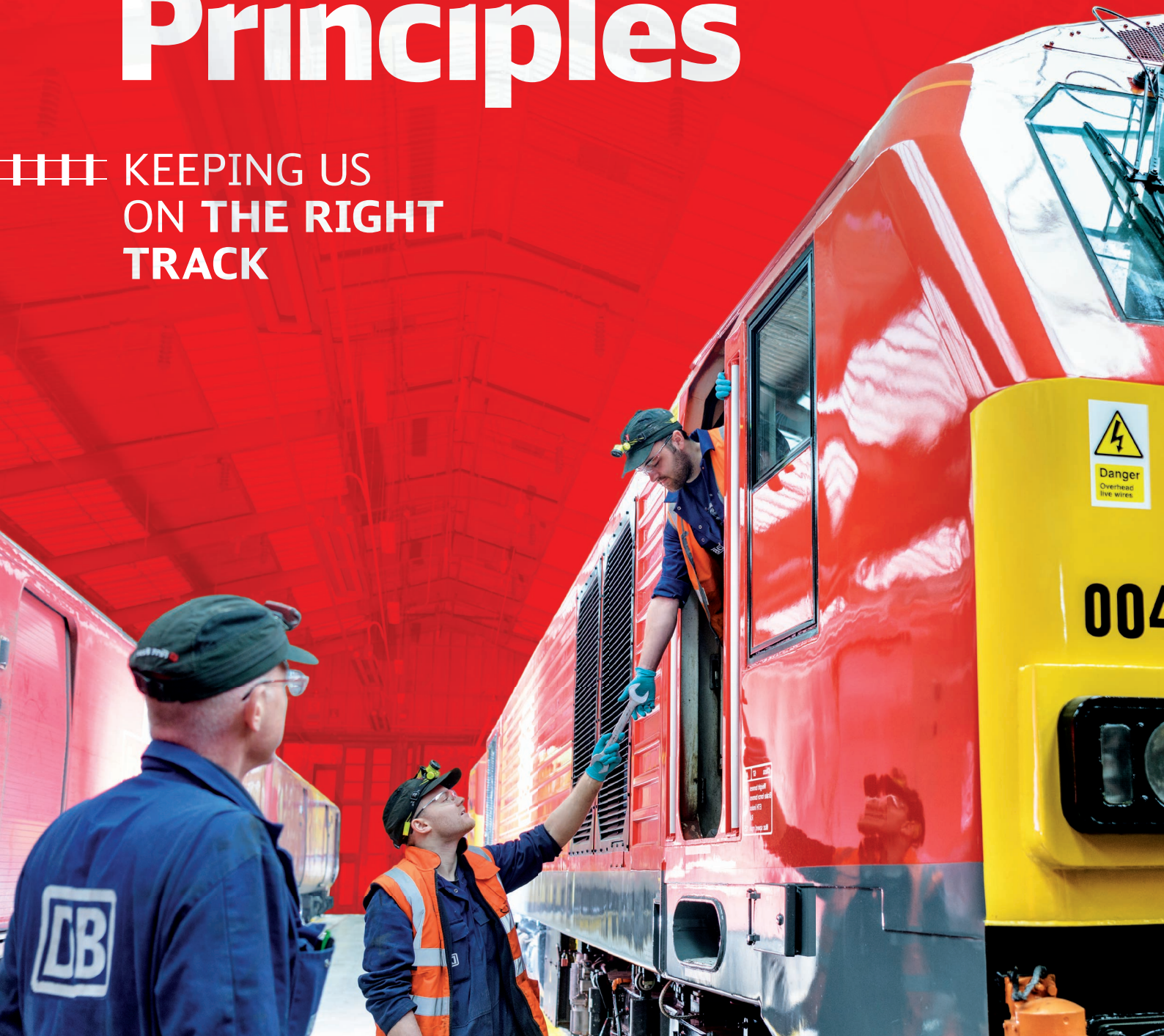


DB Cargo UK



Business Principles

KEEPING US
ON THE RIGHT
TRACK



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Welcome to our Business Principles



Our Business

We provide rail logistics, infrastructure and passenger charter trains throughout the UK, as well as added value solutions such as warehousing and product handling.

By operating rail logistics services to and from mainland Europe through the Channel Tunnel, DB Cargo UK (DBC UK) is able to directly connect into our diverse European Network.

Dear Colleague,

To maintain our position as the first choice for rail logistics in the UK, each of us has a vital role to play in defining our reputation, acting with integrity and making the organisation a business we can all be proud of. We are committed as a Management Board to maintain the highest standards of compliance, ethics and responsible business dealings across the company, and we expect each of our colleagues and business partners to do the same in their day to day activities.

These Business Principles are designed to help us achieve these important aims and empower all colleagues to 'do the right thing'. This means complying with the law as well as the company's internal rules and procedures.

Doing the right thing may involve making difficult or unpopular decisions, and we as a Management Board fully support a culture which encourages all colleagues and business partners to do exactly that.

We take seriously, and encourage everyone to speak up about, any suspected breaches of our Business Principles.




We ask that you take the necessary time to read this document and understand how the rules and behaviours it summarises influence your own role at DBC UK. Together, we can make sure that doing the right thing is a key part of working with DBC UK and leading the next generation of rail freight.

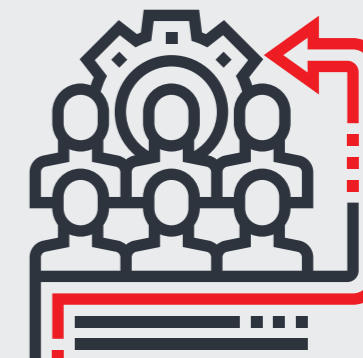
**Management Board
DBC UK**

DB Our Strategic Map



Mission

-  » For our Customers
-  » For our Climate
-  » For our Economy



Vision

First choice for rail logistics



Strategy

We offer our customers safe, sustainable and innovative rail logistics solutions linking their supply chains to domestic and European markets through our network, service and people excellence.



Values

- » Honesty & Integrity
- » Ownership & Responsibility
- » Drive & Passion



Safe and Sustainable



We will never be satisfied until our workplace is free from accidents and injuries and we adhere to our strategic objectives to help us get there.



Keeping Everyone Safe and Healthy

Our Goals

Safety is at the cornerstone of delivering DBC UK's strategy. We value our people, invest in our assets and respect the planet ensuring safety remains paramount in everything we do.

We will never be satisfied until our workplace is free from accidents and injuries and we adhere to our strategic objectives to help us get there.

Continuous improvement is essential and each team member at every level of the organisation has a contribution to make in order for us to reach our goal of zero harm to people and assets.

We rely on all our staff to take personal responsibility and ownership for safety matters ensuring they play their part in contributing to a safer place to work for all.

Our Commitment

We provide appropriate safety information to our staff for all our operations.

We ensure staff, contractors and visitors receive relevant instruction on our procedures.

We provide experienced, knowledgeable and trained staff to undertake duties.

We ensure regular supervision of staff, ensuring we are aware of and learn from the key risks.

Caring for the Environment

Our Goals

DBC UK is dedicated to managing its environmental impacts and acts in a responsible and sustainable way.

Caring for the environment is one of our key responsibilities and an important part of how we do business. Rail freight has a positive and proven environmental track record when compared to other modes of transport and we intend to improve that record.

We will continually maintain compliance with UK laws and policy instruments. We will ensure that all associated permits and licences are complied with in our efforts to reduce environmental impacts from our operations and activities on our neighbours and wider community.

Play your part...

- ✓ Reduce the environmental impact of your day to day work activities on the environment, colleagues and neighbours by considering aspects such as dust, noise, pollution, waste and energy usage.
- ✓ Follow any company or local procedures to manage environmental risk.
- ✓ Report any concerns at the earliest opportunity.

Play your part...

- ✓ Challenge unsafe acts.
- ✓ Don't undertake any task without the proper training and instruction. If in doubt, always ask for assistance.
- ✓ Consider the implications of your actions before you proceed.

Our Commitment

DBC UK is committed to environmental operations that foster a sustainable future and lead to improvements in the communities where we do business.

DBC UK will continue to look for ways to protect our natural resources through effective initiatives and processes to ensure minimal impact. At all times, we will look to eliminate environmental impacts at source and, where this cannot be achieved, reduce such impacts in a controlled manner. We will re-use and recycle whenever possible and strive to prevent releases to the atmosphere, land and water. DBC UK will communicate its environmental commitment and efforts to business partners, colleagues and the community.

Protecting your rights



Protecting your Human Rights

DBC UK has a zero tolerance approach to all forms of slavery and human trafficking.

Slavery takes many forms including servitude, forced and compulsory labour and deprivation of liberty for personal or commercial gain. Examples include people being paid unrealistically low wages or having their passports taken away to limit their freedom. These are criminal activities which violate basic human rights and have no place in our business operations. Slavery has no place in DBC UK's business and supply chains.

“Slavery has no place in DBC UK's business and supply chains.”

Employees

We work in close partnership with managers and trade unions to ensure our employees have fair and lawful working arrangements.

Helping to prevent human rights abuses

We welcome the opportunity to collaborate with employees or third parties to take effective action to eliminate improper business practices or conduct by any employee or other party conducting business on our behalf. This helps us to ensure that DBC UK has an honest and transparent view of our supply chain and integrity in our business dealings.

Third Parties

We sometimes rely on third party business partners to deliver services for us. We monitor our relationships with third parties (new and existing) to ensure compliance with both UK legislation and DBC UK's own internal rules. DBC UK expects all parts of its supply chain to take necessary action to promote ethical business practices. Compliance with the Modern Slavery Act is a condition of doing business with DBC UK and we expect our partners to act in a manner consistent with these principles and objectives.



If colleagues or business partners require more information:

DB Ethics Code of Conduct is on the DB Cargo UK website

Modern Slavery Act Compliance Statement is on the DB Cargo UK website

Have a query or a concern? Speak up. Speak to your line manager.

Safeguarding your Privacy

DBC UK, and third parties who work on our behalf, often need to collect personal information (or “personal data”) about individuals. Our aim is for employees, customers and other stakeholders to trust us to use their personal data fairly and responsibly.

We comply with UK data protection legislation and we fully support the role of the Information Commissioner's Office in promoting good practice and monitoring compliance. We are committed to complying with data protection principles imposed by data protection laws so that personal data is:

- ✔ processed fairly;
- ✔ collected for a specific use;
- ✔ limited to the purposes for which it is processed;
- ✔ accurate and up to date;
- ✔ kept for no longer than is necessary; and
- ✔ kept secure.

Failure to comply with these basic rules may compromise the privacy of individuals and expose the company to significant fines.

Play your part...

- ✔ Think about whether a document or communication needs to contain personal information in the first place. Remove or blank out references to individuals wherever possible.
- ✔ Avoid using removable media (for example memory sticks) but if you need to, you must make sure the personal data is encrypted.
- ✔ If you have to send documents containing personal data over unsecure networks always password protect the document and share the password with the recipient via an alternative communication method.
- ✔ Think about what you are sending and who you are sending it to. Avoid sending personal data in bulk (for example in spreadsheets) and remove any recipients who don't have a lawful or legitimate need to access it.
- ✔ When sending any personal data by email, always check that your recipients' addresses are correct.

Q&A

Q: I am at the photocopier and notice that someone has left a print out of salary data. Shall I leave it there?

A: No. If it's not clear who owns the printing, dispose of it in a shredder or use the confidential bins provided if one isn't available. This should also be raised to DBC UK's Data Privacy Team as an incident by emailing: DataPrivacyUK@deutschebahn.com

Q: I think I'm going to retain all my documents in case they are needed in the future. Is that okay?

A: No. You need to be selective and use the Data Retention Policy to understand what you should keep and what should be disposed of. Some documents need to be retained for audit, tax or legal purposes – the policy will show you the different retention periods for these.

Q: As part of my role, I maintain absence records (historic and current) for a large group of staff. This is circulated daily to each member of a larger team. Is it okay to send the entire spreadsheet in this way?

A: The data distributed should be limited to what is required for that particular purpose. If the same aim can be achieved by reducing the distribution list rather than sending to a whole department, then do so. Minimise the data to be sent each day; consider whether or not historic data needs to be sent or if it is acceptable to isolate and distribute absence records for that particular day only. Password protecting sensitive personal data with the password to be sent in a separate email adds an extra layer of security.

Protecting your rights



If something doesn't look or feel right – speak to your line manager or report it confidentially

Being an Equal Opportunities Employer

We pride ourselves on being an equal opportunities employer, complying fully with all employment legislation. In practice, this means that we operate and implement policies and procedures which do not treat individuals less favourably on the grounds of their gender, age, sexual orientation or religion and which encourage fairness and transparency. Opportunities to work for and with DBC UK are available for all, regardless of background. We make decisions based on merit and hard work and adopt neutral and non-discriminatory methods of recruitment and development.

We strongly oppose discriminatory behaviour amongst our employees and contractors and provide clear and transparent channels for employees and managers to report this.

All employees are bound by the DB Code of Conduct which requires positive behaviour amongst all colleagues. In addition, Senior and Executive Managers are expected to role model and actively promote the standards amongst all employees.



If colleagues or business partners require more information:

Equality and Diversity Policy is on SharePoint

Have a query or a concern? Speak up.
Speak to your line manager.

Speaking Up

We want everyone who works at DBC UK to uphold these Business Principles. In order to maintain our reputation, it is important we all commit to speaking up straight away if we see something that isn't right. This is often referred to as 'whistleblowing'.

By speaking up you are not just protecting DBC UK, you are also protecting colleagues, customers and other stakeholders; doing what's right to stop wrongdoing or even criminal activity.

You don't need to have all the facts; if something may breach a requirement of these Business Principles, or simply does not look or feel right then that is enough for us. Don't worry about being 'mistaken'; if it turns out to be nothing, it won't reflect badly on you. We support anyone who raises genuine concerns; there is never any question of there being any reprisals.

There are several ways to 'speak up'. Choose the contact method that you are most comfortable with; for most people that is their line manager. You could also speak to the DBC UK Compliance Officer or call one of the confidential telephone lines. Reports are treated with strict confidentiality and, on request, anonymously. It is important to us that people can raise issues without worrying about it affecting them. We rely on you to ensure that our company and all employees achieve ethical business conduct, respect the law and that DBC UK remains a trusted business partner.



If colleagues or business partners require more information:

Have a query or a concern? Speak up.
Speak to the DBC UK Compliance Officer or the DB Group Compliance hotline 00 49 30 297 62710.



Open and Honest



If colleagues or business partners require more information:

Our Anti-Bribery Policy and DB Code of Conduct can be found by following the link below:
<https://uk.dbcargo.com/rail-uk-en>

Have a query or a concern? Speak up.

Speak to the Compliance Officer or the DB Group Compliance hotline 00 49 30 297 62710.

You can also find information and answers to frequently asked questions on the Compliance app on your company phone.

Maintaining Honesty in Business Dealings

Bribery and Unlawful Payments

Bribery and corruption have no place at DBC UK. We are governed by, and adhere to, UK legislation in relation to bribery. It is essential that we conduct ourselves openly, honestly and transparently throughout our business dealings with customers, suppliers and external stakeholders. It is also our responsibility to speak up and report any suspicious activity. We expect and encourage our business partners to follow similar ethical principles on the basis of applicable laws and accepted values.

There are steps we can take to ensure we avoid situations where bribery or corrupt practices might occur. DBC UK undertakes risk assessments in the markets within which we operate, especially when entering new markets.

DBC UK is committed to maintaining policies and procedures, issuing communications and providing training to colleagues.

Gifts and Hospitality

Gifts and hospitality can be part of building relationships with our business partners. However, it should never influence the decisions we or they make. Making decisions or awarding contracts based on the receipt of gifts or hospitality can be a form of bribery. It is important that legitimate actions are not misinterpreted as being bribes therefore you should not accept anything that might be seen as an attempt to influence your decision making.

To maintain transparency, all events and invitations must be notified and registered with the DBC UK Compliance Officer **before** they are progressed.

Any gifts received from a DBC UK business partner in excess of £25 must be reported to, and approved in writing by, the recipient's Head of Function and DBC UK's Compliance Officer. These internal rules are equally applicable when DBC UK is offering gifts to external parties.

Gifts or hospitality should not be extended to Public Officials. Please contact the DBC UK Compliance Officer for exceptions and further clarification.

Play your part...

- ✓ Never offer or accept cash or cash equivalents (such as gift cards and vouchers) as gifts.
- ✓ Always pay for your own hotel and transport costs related to any hospitality.
- ✓ Trust your judgement. If you feel that the offer of hospitality or a gift is (or may be seen to be) an attempt to influence decision making, refuse it.
- ✓ Standard wording for invitations is available from the DBC UK Compliance Officer. Always include this in any invitations for hospitality.

Q&A

Q: I have received a £50 gift card from a supplier. Can I accept it?

A: No, you may not accept a gift card, certificate or voucher, whatever the value, from any business partner, because it counts as a cash equivalent, and our policy is not to offer or accept cash or cash equivalents as gifts. You should politely decline the gift card and explain to the supplier that DBC UK's policy means you are unable to accept it.

Q: I have been invited to a golf day by my supplier. I know I need to register this with the Compliance Officer and complete the "Benefits Approval Form" but the value of the benefit is required. How do I find that out?

A: It is important that you record the total value of the hospitality you're receiving and therefore you should ask the supplier. The supplier will understand that you need to do this to follow company policy.

Q: We are hosting a corporate entertainment event at a football ground next month – this includes a drinks reception, three course meal and tickets to watch the football match. I would like to invite a particular customer because we submitted a bid in response to a tender to undertake their rail haulage work, and they are about to make an award. Is it okay to extend the invitation?

A: No. Corporate hospitality should generally be avoided whilst there is direct involvement in current or foreseen tendering processes (and particularly when an award decision is imminent).

Conflict of Interest

A conflict of interest can happen when our personal, social, financial or political activities interfere or appear to interfere with our responsibility to DBC UK. Each of us has a duty to avoid conflicts of interest and to ensure that any decisions made at work are impartial.

Examples may be secondary employment, holding shares in a DBC UK competitor company, or a family member or close friend working for a competitor or supplier.

If you feel that you are in a conflict of interest situation:

Speak to your line manager as soon as possible. You may be required to immediately remove yourself from the situation.

Q&A

Q: I own shares in a DBC UK supplier. Do I need to declare this?

A: Yes. Remove yourself immediately from any dealings with the supplier and advise your line manager.

Q: DBC UK is responding to an Invitation to Tender. I am on the bid team. My husband is on the bid team for a DBC UK competitor. What, if anything, do I need to do?

A: Stop working on the bid immediately. Advise your line manager. The interests of your family may conflict with the interests of DBC UK.



If colleagues or business partners require more information:

Have a concern? Speak up.

Speak to your line manager or DBC UK's Compliance Officer. Any conflict of interest must be reported to the Management Board.

Open and Honest



The suppliers we work with, and how we choose to work with them, can have a significant impact on health and safety, the environment and local communities.

Fair Competition

We believe that healthy competition is integral to the proper functioning of rail markets. Competition ultimately delivers better choice and value to end-customers.

There are important laws which require companies like DBC UK to behave in a manner which is open, fair and ultimately ensures that there is a level playing field for all existing and potential market participants. Complying with these laws is absolutely core to our values.

We support the role of the Office of Rail and Road (ORR) and other authorities in promoting and protecting competition. Our Board Rules of Procedure ensure that no decision is taken, or transaction approved, which may infringe competition laws. We ensure that these commitments are supported in our day-to-day activities by requiring all colleagues and other stakeholders to respect the following basic principles.

Dealing with our customers

We will never abuse our market position or exploit customers by the way we set prices, offer our services, or negotiate our contract terms.

Dealing with our competitors

We will never agree to fix prices, allocate markets or share customers with our competitors. Any cooperation with a competitor will be undertaken on an arms-length basis and in full compliance with the principles set out in this document. We will never share commercially sensitive or strategic information with competitors.

Our land and facilities

Effective utilisation of rail connected land and facilities is a key part of promoting competition and supporting market growth. We will always respect the rules governing access to the land and facilities we hold and consider carefully any opportunities to better utilise them. We will never unlawfully make the grant of a property interest conditional on the provision of rail haulage or any other commercial service by DBC UK only.

Q&A

Q: It would be helpful if I could see a copy of the terms my customer has with a competitor. Should I ask my contact to provide this information?

A: No. Under no circumstances should DBC UK ever seek commercially sensitive information relating to the activities of a competitor.

Q: I regularly attend a rail industry forum which includes representatives from other freight companies. Is this a problem?

A: Not necessarily. It can often be a benefit to competition and market growth when the industry discusses general developments and opportunities to steer Government policy for example. Always ensure that the topics discussed do not stray into commercially sensitive or strategic information, or agreements to allocate customers, markets or territories. If they do, publicly distance yourself from what is being discussed, leave the meeting at once and report the matter to the Legal Department.



For further guidance and a list of key contacts, please visit:

**Legal & Regulatory Affairs
Sharepoint Site**

Helping to create a Responsible Supply Chain

It is the responsibility of every employee of DBC UK to help build a responsible supply chain. Our suppliers (and any sub-contractors they work with) play a crucial role in helping us to operate, maintain and enhance the service we provide to our customers.

We therefore expect our suppliers to work closely with us and to act in accordance with our Business Principles and the DB Code of Conduct. Suppliers will always be selected on merit based on their ability to supply, approach to innovation, competitive pricing, and being able to manage our requirements in an effective and efficient manner. The suppliers we work with, and how we choose to work with them, can have a significant impact on health and safety, the environment and local communities. We therefore ensure that any decisions made in relation to suppliers take full account of these areas through effective due diligence, audit, and assessment.

DBC UK understands that working effectively with suppliers requires trust and integrity. We treat our suppliers fairly and support competitive markets by ensuring no confidential information (including bids or pricing) or intellectual property belonging to one supplier is shared with another supplier. Communications with suppliers will always be clear, honest and in full compliance with our Business Principles. By working collaboratively with our supply chain, we ensure that sustainable and responsible conduct remain an important foundation in all of our business dealings.

If you become aware of a supplier who is not being treated in line with these guidelines or is working in a way which is contrary to our principles, then this should be reported to your line manager.



If colleagues or business partners require more information:

If you require any further information or assistance, please speak to a member of the Procurement team.

Alternatively, if you'd prefer, please speak to DBC UK's Compliance Officer.

Open and Honest



There are strict laws and regulations about political engagement and lobbying. We always comply with these.

How we engage in Policy Making

DBC UK is a politically neutral business; we are not affiliated with any political party and we do not make political donations.

In order to provide the best possible service for our customers, it is important that we contribute to debates that shape matters such as transport policy and regulation, as well as any other topics that could affect our business, our customers and our employees.

We do this by making sure that we share our views with a wide range of groups including governments, regulators, trade associations and other bodies. There are strict laws and regulations about political engagement and lobbying. We always comply with these.

If you are involved in lobbying or engaging with policy makers, you must understand the rules about lobbying and follow them. This includes requirements about transparency and reporting. Before you speak on behalf of DBC UK, make sure you are clear on what our official stance is, and that your views are consistent with this.

If you want to stand as a political candidate or engage in political activity, you must undertake political activity in a private capacity, with your own resources, and always make clear that your views are personal and not those of DBC UK. If you are planning to run for electoral office, you must let your line manager know.



If colleagues or business partners require more information:

Email: Comms@deutschebahn.com

Have a concern? Speak up. Speak to your line manager or DBC UK's Compliance Officer.



Using Technology Responsibly



If colleagues or business partners require more information:

Have a concern? Speak up.
If you have any concerns, please speak to your line manager.

Got a problem?
Report it to the Service Desk on 00800 32797835.

Keeping our Information Safe

DBC UK creates, stores and shares huge amounts of information. To help us make the right decisions about what we can do with a piece of information we use a three-stage classification system.

It applies equally whether the information is spoken, printed or electronic. The general rule is that information created or received within DBC UK should not be shared with external third parties unless there is a valid and lawful reason for doing so.

Confidential information may only be passed onto a third party with the prior consent of the responsible party. Prior consent may only be given if disclosure is in the interest of DBC UK or the DB Group. If required, a confidentiality agreement can be put in place; this must be coordinated with the Legal Department.

Our classification system

Open

Information is classified as open if it's something we are happy for anyone to know about and is publicly available information. Examples include marketing materials, websites and official social media posts.

DB Internal

This information is accessible to all employees, trusted third parties and all our subsidiaries. Internal is not available in the public domain and should be protected from unauthorised disclosure. Examples include management reports, business notes, policies, guidelines, handbooks, operational manuals and any other protected material.

DB Confidential

Information of a sensitive nature that is only intended for specific groups of employees in the company and where unauthorised disclosure is likely to cause damage. Examples include commercially sensitive information, HR data and sensitive personal data. If you are responsible for handling confidential information you must ensure that this is labelled, stored and destroyed using secure methods. If the information has to be shared, then it should be password protected and sent using encrypted communication channels.



If colleagues require more information:

Protecting Trade Secrets and Other Assets Policy is on SharePoint

For the full version of the 'Protecting trade secrets and assets policy' and examples and additional information in FAQs please see the link on the Compliance site on SharePoint.

Have a concern? Speak up.
Speak to your line manager or DBC UK's Compliance Officer.

Retaining our information

Data retention applies to all records irrespective of the media on which they are created or held including paper, electronic file, photographs, scanned images, or CCTV. Records need to be retained for the appropriate period to enable DBC UK to meet its business needs, legal requirements, and as evidence in the event of a dispute or legal challenge. It is also important that data is not held for longer than is necessary. Please check the Data Retention Policy if you are unsure how long you should be retaining information.

Using IT Assets

IT and communication systems are essential tools in any business environment. DBC UK's systems are intended to promote effective communication and working practices throughout the organisation and with our stakeholders.

However, improper use of them can pose risks to confidential and proprietary information, DBC UK's reputation, and can jeopardise the company's compliance with legal obligations. To minimise these risks, DBC UK's systems should only be used for appropriate business purposes. The following core principles apply:

System Integrity

- ✓ The contents of DBC UK's systems are its property. Therefore, you should have no expectation of privacy in any messages, files, data, document, facsimile, telephone conversation, social media post conversation or message or any other information or communication transmitted received or printed from or stored or recorded on DBC UK systems.
- ✓ DBC UK reserves the right to monitor, intercept and review user activities when using DBC UK systems.
- ✓ DBC UK may store copies of data or communication for a period after they are created. DBC UK may delete copies from time to time without notice.

External Devices and Content

- ✓ Employees should not download or install software without checking with the IT department first. No device or equipment should be attached to DBC UK systems without prior approval, this includes USB drives. Personal IT devices should not be used for business use.

Using Emails

- ✓ Email is a vital business tool and should be used with care. As a representative of DBC UK you should ensure that your emails are written in a professional manner. Do not send abusive, discriminatory, derogatory, defamatory, or otherwise inappropriate emails. Always take care with the content of messages. Users should assume that email messages may be read by others and should not include anything which would offend or embarrass DBC UK. Please note that emails are disclosable in legal proceedings.

Remote Working

- ✓ When working away from the office it is important that you follow this guidance in order to keep our systems and data secure. Manage confidential information electronically if possible and limit the amount of hard copy documents you have in the home. If any company confidential or personal data is lost, then report this to your line manager and the Data Privacy Team.

General Principles

- ✓ All systems must be used for lawful business reasons.
- ✓ Access to and use of systems is for DBC UK business and not private use, unless separately agreed.
- ✓ Any private use is a privilege that may be withdrawn at any time.
- ✓ IT equipment and software applications allocated to users should not be changed or tampered with.
- ✓ Do not use non-DBC UK supported IT Applications.

Play your part...

- ✓ You are responsible for the security of the systems allocated to or used by you. Remember to keep your passwords secure and strong.
- ✓ Take care of IT equipment, always store it securely when you are out of the office and report any damage or theft immediately to the IT Service Desk.

Using Technology Responsibly



If colleagues or business partners require more information:

Have a concern? Speak up.

Speak to your line manager or HR Business Partner.

Using Social Media and the Internet

Social media sites including blogs, chatrooms, sites like Facebook, applications such as Snapchat and other ways of posting online, are now part of most people's daily lives. Social media is a great way for us to talk about the work we do and engage with the communities we serve.

However, when using social media, we need to make sure we use it carefully. Anything an employee posts can reflect on our organisation and once a post is shared it can very quickly spread. Boundaries between 'work', 'personal', 'private' and 'public' can be easily blurred or forgotten. When using social media remember our golden rules:

Using the Internet

Do not use internet services for business purposes without ensuring that they have been approved by IT first.

Do not accept website terms and conditions on DBC UK's behalf without prior authorisation.

Do not enter DBC UK data onto a website or application unless you have good reason to trust the recipient. If in doubt check with your line manager or the IT Department first.

Sharing Content

Information classified as 'DB Internal' or 'DB confidential' must never be published on social media. Always seek authorisation if you are not sure and if in doubt don't post!

Conducting Yourself Online

You must not present personal opinions as DBC UK opinions when posting online. You should make it clear that you are speaking on your own behalf and use a personal email address when communicating via this channel.

Published posts are readily available to everyone (including DBC UK, future employees and our customers). Users must not post anything that DBC UK stakeholders would find offensive, defamatory or disparaging. Posts must avoid being misconstrued and damaging to our reputation.

Downloading Content

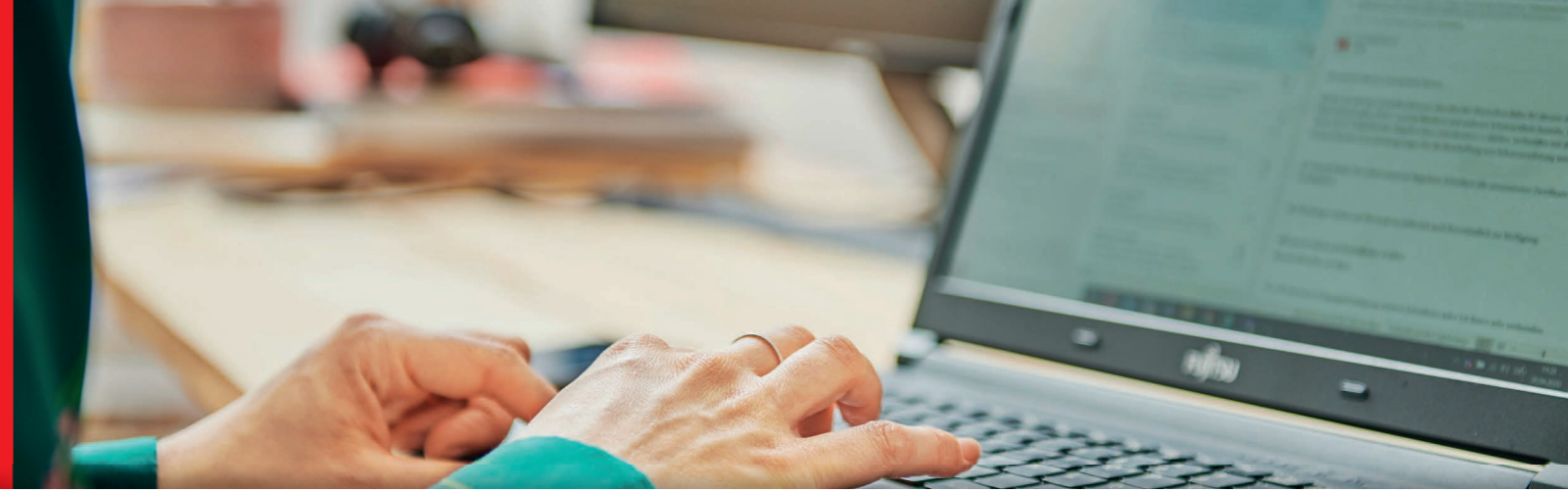
You should not access or share any web page, application or files downloaded from the internet in a way that could be regarded as illegal, offensive, in bad taste or immoral.

As a general rule, if a person could be offended by the contents of a page or content downloaded from it then this will constitute a breach of company policy. Be careful not to download content which is subject to copyright protection or requires a licence or subscription for use.



"we need to make sure we use social media carefully."

Strong Financial Practices



Responsible Finance and Accounting

We have a responsibility to keep accurate accounting records and to be alert to financial crime. DBC UK maintains a policy of zero tolerance for the criminal facilitation of tax evasion by anyone acting on the company's behalf and is committed to preventing any such activity.



If colleagues require more information:

Our full Accounting Guideline is available from the Finance Department.

If business partners require more information:

Our latest published Financial Statements can be found at Companies House online.

Have a concern? Speak up. Speak to your line manager or DBC UK's Compliance Officer.

FAQ

Q: Should I be suspicious if a customer requests to make payment in cash?

A: Yes – the customer may be looking for a way to utilise dirty money without leaving a paper trail.

Q: Should I be suspicious if a vendor frequently raises invoices of too high a value in error, even if they raise subsequent credits?

A: Yes – the vendor may be trying to create false documents to justify an influx of cash into their business to disguise dirty money.

Q: If we accidentally trade with an organisation guilty of money laundering, there's no liability on DBC UK, right?

A: Wrong – we have a responsibility to be vigilant and do appropriate due diligence on all customers and vendors, and to not ignore any suspicious behaviour. Failure to do so could leave us liable if we end up in receipt of funds obtained through criminal activity.

Q: Should I warn a customer/vendor if they are displaying suspicious behaviour?

A: No – this would constitute 'tipping off' which is a criminal offence. Always speak to the Compliance Officer if you have any suspicions.

Financial Crime

Financial crime can take several forms and we must be seen to be vigilant in actively remaining alert to the possibility of financial crime in our business.

We must not be naive to the possibility that criminals may try to use our business to move funds raised from criminal activity (otherwise known as 'dirty money') through our legitimate financial systems. This is known as 'money laundering'. It is a crime, and it is important we do not let criminals misuse our services in this way. There are also severe financial penalties for companies and individuals who are involved in money laundering and other financial crimes.

Tax evasion is a further example of financial crime where there is deliberate non-payment or underpayment of tax. Allegations of tax evasion can seriously damage our reputation and a conviction could result in large fines and/or DBC UK being prevented from taking part in public tenders. Even failure to prevent anyone associated with DBC UK from facilitating tax evasion, either in the UK or overseas, is a criminal offence in the UK. Colleagues in internal Tax and Accounting should be aware of these requirements and should be alerted if anyone else in the business witnesses any suspicious activities.

Being alert to financial crime means that we need to ensure that we undertake appropriate risk assessments and due diligence in relation to the people and businesses we deal with. We need to be aware that DBC UK takes a zero tolerance approach to tax evasion and the facilitation of tax evasion, whether under UK law or under the law of any other country.

Accounting Records

In the UK there are strict laws and standards that tell businesses what accounting records they need to keep, and what financial statements they must submit to the relevant authorities. These financial statements must give a true and fair view of our finances – including things like whether DBC UK is making a profit or a loss, what investments we hold and what money we have borrowed. Our annual financial statements are prepared internally by colleagues in Group Finance and checked by independent auditors before they are made publicly available.

Keeping accurate accounting records is extremely important to ensure that we comply with local company law as well as local/international accounting standards. We are also bound by the DB Group Accounting Guideline which ensures we report our financial results to DB Group in line with their requirements. Occasionally there are differences between local and Group reporting guidelines which are dealt with and monitored by the Group Finance team.

“we have zero tolerance for the criminal facilitation of tax evasion.”

