



Longview Aviation Capital Corp.

Anti-Bribery and Anti-Corruption Policy

Effective October 1, 2021

A. Introduction and Purpose

Longview Aviation Capital Corp. (“Longview”) is committed to ethical business practice. Our goal is to demonstrate the best practices with regard to ethics and integrity in all of our dealings with customers, suppliers, governments and other stakeholders. This is a corporate priority and a shared responsibility by each of Longview and its respective owned or managed subsidiaries, including De Havilland Aircraft of Canada Limited, De Havilland Flight Operations Limited, Viking Air Limited, Viking Aerospace (US) Limited, Longview Aviation Services Inc., Longview Aviation Asset Management Corp., Longview Distribution Services Limited, 2219292 Alberta Limited (operating as Pacific Sky Training) and such other owned and/or managed subsidiaries as designated by Longview from time to time (collectively, the “Longview Entities” and individually, a “Longview Entity”), including the Longview Personnel (as the term is defined below) of each of the Longview Entities.

Bribery and corruption are among the primary obstacles to economic development. They undermine the rule of law, weaken trust in public institutions and challenge democratic principles. Bribery and corruption can exist in any society, rich or poor, which creates the need for continued vigilance by regulators, law enforcement agencies and industry leaders.

Risks from bribery and other forms of corruption are a concern for companies both in Canada and abroad who can be confronted with demands for bribes, challenged by competitors acting corruptly, or faced with employees violating their companies’ codes of conduct.

At each of the Longview Entities, we are committed to complying with all applicable laws and regulations. This includes compliance with all applicable anti-bribery and anti-corruption laws, rules and regulations of every jurisdiction in which the Longview Entities operate, including the *Criminal Code of Canada*, *Canada’s Corruption of Foreign Public Officials Act*, the U.S. *Foreign Corrupt Practices Act* and the U.K. *Bribery Act* (collectively, “ABC Laws”).

Depending on your location and other factors, other ABC Laws may apply under the circumstances. You are expected to comply with the principles set out in this anti-bribery and anti-corruption policy (the “ABC Policy”) in respect of all the jurisdictions where the Longview Entities operate, even where compliance with this ABC Policy prohibits conduct that may otherwise be permitted by the local law of a particular jurisdiction. If you are in doubt as to the application of ABC Laws, please contact your team leader or the Chief Compliance Officer of Longview at compliance@lvav.ca.

The purpose of this ABC Policy is to support our commitment to ethical business practices, our commitment to full compliance with ABC Laws and to assist in the prevention of bribery and corruption in our business dealings. This ABC Policy sets out the rules to follow, measures to take to prevent bribery and corruption, information and guidance on how to recognize and deal with bribery and corruption and what to do when encountering suspicious circumstances. Its goal is to ensure that all Longview Personnel have a clear and consistent understanding of their responsibility for following and upholding the ABC Policy.

This ABC Policy has been approved by the Audit Committee of the Board of Directors of Longview (the “Audit Committee”) and the Longview Board of Directors and is reviewed annually to ensure it is kept current and relevant for all Longview Personnel.

B. Scope of this ABC Policy

This ABC Policy applies to each of the Longview Entities.

This ABC Policy applies broadly across the Longview Entities, including employees, officers and directors of each of the Longview Entities (collectively referred to as “Longview Personnel”). All Longview Personnel must comply with this ABC Policy and are required to act consistently with this ABC Policy when acting on behalf of any Longview Entity.

Third parties acting on behalf of any of the Longview Entities are required to perform their obligations in accordance with ethical standards consistent with those set out in the Longview Supplier Code of Conduct and where applicable, this ABC Policy. They are expected to comply with all applicable ABC Laws and refrain from engaging in any form of corruption. For the purposes of this policy, “third parties”, “third party agents” or “suppliers” include consultants, contractors, suppliers, agents, sponsors, joint venture partners, advisors and any other party and their respective employees who are working on behalf of any Longview Entity, whether as agents or independent contractors and further includes third party business associates, intermediaries or individuals to which a Longview Entity may outsource its services, processes or any business activity, including their respective subcontractors and employees.

This ABC Policy supplements other related Longview policies including the Longview Code of Ethics and Business Conduct, the Longview Supplier Code of Conduct and the Longview Sales Representative Policy.

C. Position Statement

This ABC Policy has been created to reinforce Longview’s commitment to integrity in business and its zero-tolerance approach to bribery and corruption. As set forth in the Longview Code of Ethics and Business Conduct, Longview Personnel are expected to commit to the Longview Code of Ethics and Business Conduct, comply with the laws and regulations governing the applicable Longview Entities and demonstrate the best practices with regard to ethics and integrity in all dealings with customers and suppliers.

Unlawful or unethical behaviours of any nature, including soliciting, accepting or paying bribes or other illicit payments or benefits, for any unlawful, improper or unethical purpose (collectively “Improper Payment or Benefit Activities”) are strictly prohibited. Longview Personnel may not under any circumstance solicit, accept or make a payment or other benefit, which may be considered an Improper Payment or Benefit Activity as described in this ABC Policy, the Longview Code of Ethics and Business Conduct or any other Longview policy or in. Situations where judgment might be influenced by, or appear to be influenced by, such behaviour must be avoided.

To ensure compliance with ABC Laws in all applicable jurisdictions, no Longview Personnel shall directly or indirectly undertake any Improper Payment or Benefit Activity with any person, including, without limitation, foreign or domestic officials, employees of government owned enterprises, or any individual or company conducting business in the private sector.

All Longview Personnel must abide by the following key tenets of this ABC Policy in all of their dealings on behalf of any Longview Entity:

(i) Improper Payment or Benefit Activities

Use of the assets of the Longview Entities:

- the use of each Longview Entity’s funds, assets, or personnel for any unlawful, improper, or unethical purpose is strictly prohibited;

Bribery:

- you may not offer, promise or give directly or indirectly any bribe to any person;
- you may not offer or give or promise anything of value to a government official or other person with the intent to obtain or retain any business or any other business advantage;
- you may not receive a bribe from any third party, such as a kick-back or other similar payment;

Facilitation Payments:

- you will not make any payments to government officials, including low-dollar payments to low-level government employees, to expedite or secure performance of a routine governmental action;
- you will not request or accept payments for activities carried out by you on behalf of any Longview Entity for which no payment is required;

Political Contributions:

- no political contributions are to be made to a political party, campaign or candidate in any country where the Longview Entities operate for the purpose of securing favours or preferential treatment;
- all political contributions made by or on behalf of any Longview Entity must be approved in advance by the Chief Compliance Officer and recorded in accordance with the process and guidelines established by Longview from time to time, which include compliance with all applicable laws and this ABC Policy;

Charitable Donations:

- you will not make charitable donations or sponsorships with the intention of influencing someone to act improperly or as a reward for having acted improperly;
- all charitable contributions made by or on behalf of any Longview Entity must be approved in advance by the Longview Compliance Office and recorded in accordance with the process and guidelines, which include compliance with all applicable laws and this ABC Policy;

Gifts and Entertainment:

- you will not pay for or receive any business entertainment or travel expenses or give any gifts or benefits to government officials or other persons which may contravene expectations outlined in this ABC Policy, the Longview Code of Ethics and Business Conduct and any applicable rules and regulations.

(ii) Dealing with Third Parties

Each Longview Entity expects its suppliers to perform their obligations in accordance with ethical standards consistent with those set out in the Longview Supplier Code of Conduct, including complying with all applicable laws regarding bribery and corruption and refraining from engaging in any form of corruption.

(iii) Books and Records

Each Longview Entity must make accurate and complete entries of all payment or benefit activities outlined in this ABC Policy, including gifts and hospitality, in the books and records of the applicable

Longview Entity and follow such Longview Entity's accounting procedures and internal controls, as well as the policies set forth in the Longview Code of Ethics and Business Conduct.

D. Guidance on Improper Payment or Benefit Activities

(i) Payment Recipients

ABC Laws prohibit Improper Payment or Benefit Activities to government officials as well as to private entities and individuals. This ABC Policy applies to your interactions with the public sector and the private sector.

Particular care should be taken when dealing with, entering into agreements with, or hiring government officials. Under ABC Laws, a government official includes employees or officers of:

- governments (including regional and local departments, councils and agencies);
- enterprises owned or controlled by a government;
- political parties and party officials;
- public international organizations (generally organizations composed of member states, such as the U.N.);
- government-owned utility companies; and
- candidates for office.

In addition, anyone acting on behalf of the individuals or entities mentioned above should be treated as a government official under this ABC Policy.

(ii) Bribery

The direct or indirect giving, offering, demanding or accepting of bribes to or from any person, government or entity is strictly prohibited. Local customs do not, under any circumstances, allow for an exception to this requirement.

Bribery is a form of corruption and consists of:

- authorizing a bribe;
- giving or offering a bribe, or agreeing to give or offer a bribe, or
- requesting, demanding or accepting a bribe, or offering or agreeing to accept a bribe.

A bribe is a payment or other benefit:

- that is intended to influence the judgment or conduct of a person in a position of power, authority or trust;
- for the purposes of:
 - the improper performance or non-performance of an activity;
 - an improper business advantage; or
 - rewarding a person for a business advantage that has already been given.

A bribe is not limited to money and can include anything of value. Anything of value means anything that has value to the recipient and can also include things that benefit the recipient's family members or friends. For example, paying for travel expenses of a public official's relative would be of value to that official.

(iii) Kickbacks

A kickback is also a form of bribery. A kickback is negotiated bribery in which an agreed upon commission or payment is paid to the bribe-taker in exchange for services rendered, such as ensuring that a particular contract is awarded to the organization that pays the kickback.

(iv) Other Forms of Bribes

In addition to items such as cash and gifts, a bribe can also include the offering, solicitation, provision or acceptance of:

- phony jobs or “consulting” relationships where salary or consulting fee payments are made but no service or work was actually performed;
- kickbacks or proceeds from inflating invoice charges;
- inappropriate or excessive business entertainment;
- travel without legitimate business reasons or involving excessive leisure time;
- provision of free services or services below cost;
- inappropriate donations to a political party or a charity;
- payment or reimbursement of expenses;
- offer of employment to an individual or relative;
- offer of scholarships to an individual; or
- sponsorship of supplier or customer events or teams.

Improper payments or things of value are not always obvious. For additional examples of Improper Payment or Benefit Activities and “red flags” see Appendix A to this ABC Policy.

Certain activities, however, if carried out reasonably and within Longview’s policies and guidelines, such as meals and hospitality, are acceptable practices. Please refer to the other sections of this ABC Policy for further guidance, including “Gifts and Benefits”.

(v) Facilitation Payments

Facilitation payments are another specific form of bribery and corruption.

Facilitation payments are typically small, unofficial payments demanded in exchange for providing or “expediting” routine, non-discretionary government or other services or actions to which one person is legally entitled without having to make such payments. Facilitation payments are bribes and are strictly prohibited, even where they may not be illegal in a particular jurisdiction and even where the amount involved is quite small. By contrast, paying government taxes, fees and other legally required charges are not considered facilitation payments. A simple way to determine whether a payment being requested is lawful is to request an official receipt by the government office.

Examples include Longview Personnel being asked for a facilitation payment in order to obtain routine permits to do business, to process work orders, to obtain mail or telephone services, or to expedite shipments through customs, or Longview Personnel asking a third party to make a payment to carry out an activity which does not require a fee to be paid, such as booking an appointment.

You must avoid and prevent any activity that might lead to or create the perception that an illegal payment will be made or accepted by any Longview Entity. It can sometimes be difficult to determine if routine governmental or business requests are legitimate or if they are facilitation payment requests. No facilitation payment should be made to individuals in connection with a process which is that individual’s

job to perform unless the local law provides clearly for a payment to be made and such payments are appropriately documented.

(vi) Political Contributions

As a responsible corporate citizen, each Longview Entity may occasionally make contributions to a political party, campaign or candidate in Canada, as a means of supporting the democratic process, but only where legally permitted and not to secure favours or preferential treatment.

As private citizens, Longview Personnel are free to make personal contributions to causes, candidates or political parties of their choice. However, unless expressly approved by Longview, Longview Personnel will not associate any Longview Entity with their personal political activities. The Longview Entities will not reimburse personal political donations in any form.

Longview Personnel must be aware that political contributions may be used, or could be viewed, as a form of bribery or corruption. A political contribution could be considered a bribe if it is given or received:

- with the intention of influencing someone to act improperly; or
- as a reward for having acted improperly.

Without appropriate prior approval, Longview Personnel will not make use of corporate assets, including funds, goods, property and/or services for the purpose of contributing to a political party, a campaign for elected office, a nomination process for a political party, a local political constituency and/or any individual seeking election at any level of government in any jurisdiction.

All political contributions made by or on behalf of any Longview Entity, whether direct or indirect, in the form of money or in-kind, must be made in accordance with the with all applicable laws, rules and regulations, which includes this ABC Policy.

(vii) Charitable Donations and Sponsorships

Longview believes strongly in contributing to the communities in which it does business. Longview recognizes, however, that charitable donations and sponsorship may also be used as a form of bribery and corruption. They could be employed as a conduit for corrupt payments, e.g. a company representative or government official in negotiations with a business may disclose that they are on the board of a charitable organization and request that a donation be made to a particular charity or a charity could be connected to a political party or a person with a decision-making function.

Longview Personnel must ensure that all charitable donations and sponsorships are not violating this ABC Policy. No charitable donations or sponsorships may be made with the intention of influencing someone to act improperly or as a reward for having acted improperly.

All charitable contributions made by or on behalf of any Longview Entity must be approved in advance by the Chief Compliance Officer and recorded in accordance with the established approval process and guidelines, which include compliance with all applicable laws, this ABC Policy and any other related policies.

(viii) Gifts and Benefits

Longview Personnel shall not authorize, offer or accept, directly or indirectly, gifts, or benefits to or from any organization or person having business dealings with any Longview Entity other than in accordance with the Longview Code of Ethics and Business Conduct and this ABC Policy.

While the Longview Code of Ethics and Business Conduct states that gifts or benefits of a modest value that otherwise comply with the Longview Code of Ethics and Business Conduct may be considered an acceptable value for a gift or benefit, this does not mean that a gift, benefit or payment must be of at least a modest value to actually be considered a bribe. A bribe does not have a specific minimum value and bribe amounts can in fact be relatively small. Any gift, benefit or payment intended to influence the judgment or conduct of a person in a position of power, authority or trust to try to obtain a business advantage is a bribe. In certain jurisdictions, the equivalent value of a modest amount in the Canadian currency may be a significant sum.

Authorizing, offering or accepting such gifts, hospitality or entertainment is not considered a conflict of interest, as long as they are: (i) reasonable and of modest value; (ii) occasional; (iii) within the limits of responsible and generally accepted business practices; (iv) are intended to engender goodwill and positive working relationships among business partners; and (v) otherwise comply with the Longview Code and this Anti-Bribery and Anti-Corruption Policy. However, Longview Personnel may not authorize, offer or accept gifts or benefits that are intended to influence, or appear to influence, a particular decision in connection with the business of Longview.

Keep in mind that in many cases, public officials, both in Canada and abroad, have to comply with special rules limiting or prohibiting them from receiving gifts or hospitality, as well as invitations to company events. For Canadian officials at the federal, provincial and municipal levels, whether elected officials or civil servants, these limits may be well below we consider to be of a modest amount. Providing or receiving gifts or benefits to public officials, even within the scope of this ABC Policy, is strongly discouraged. Prior to offering or receiving any gifts or benefits to public officials, Longview Personnel must acquaint themselves with the public officials' applicable laws, regulations and policies and seek the prior written authorization of the Longview Compliance Office.

Attendance at business meals involving public officials, as guest or as host, is generally permitted if the attendance is justified for a legitimate business purpose (including lunch during a seminar or meeting or dinner following a meeting), provided that the value is justified and otherwise complies with this ABC Policy.

Invitations extended to public officials to events hosted by any Longview Entities, including delivery celebrations and roll-out of new products, should be co-ordinated through the relevant Longview Personnel responsible for organizing the applicable event. Invitations should then be conveyed in a manner that makes it clear to the relevant public official that it is an invitation to an event being attended by multiple attendees, that will wholly or partially be hosted by the applicable Longview Entity.

E. Dealing with Third Parties

In some cases, a Longview Entity may be held liable for the actions of third parties who act for and on behalf of such Longview Entity in the conduct of business dealings with public or private organizations or public officials. The principles of this ABC Policy also apply to indirect payments, contributions or gifts made or received in any manner on behalf of any Longview Entity by such third parties.

Each Longview Entity strives to award business to suppliers who are in compliance with all applicable laws in their business operations, including in their relationships with their employees and their communities.

Each Longview Entity expects its suppliers to demonstrate values and standards similar to those in the applicable Longview policies. Suppliers are expected to perform their obligations in accordance with ethical standards consistent with those set out in the Longview Supplier Code of Conduct, including complying with ABC Laws and refraining from engaging in any form of bribery and corruption.

F. Books and Records

Bribes are often concealed as apparently legitimate payments such as commissions and consulting fees. It is unacceptable and illegal to mischaracterize financial transactions. Longview Personnel may not obtain or create false or misleading documents or accounting, financial, or electronic records to obscure or disguise the true nature of the transaction or for any other purpose and no one may permit or direct other Longview Personnel to do so.

No payment by any Longview Entity to any third parties, or from third parties to any Longview Entity, may be made in cash unless approved in advance in writing by the Longview Chief Financial Officer. All payments or benefits made or received must comply with Longview policies, including the Longview Code of Ethics and Business Conduct and be properly reported.

All payment records must also comply with the record retention requirements of applicable laws.

G. Training and Education

In-depth training on bribery and corruption is provided in the training courses made available to applicable Longview Personnel. Those courses are delivered to Longview Personnel who are members of departments identified as higher risk for a potential violation of ABC Laws, who have dealings in high-risk jurisdictions, or who have potential for direct or indirect contact with government officials. The training covers the processes and controls intended to mitigate the risk of a potential violation of anti-corruption laws and expectation of ethical conduct and includes topics and scenarios that promote a deeper understanding of the material covered. Training is also provided to Longview Personnel on the Longview Code of Ethics and Business Conduct, including with regard to the expectations that the Longview Entities has that its suppliers will perform their obligations in accordance with ethical standards consistent with those set out in the Longview Supplier Code of Conduct. As indicated in the Guidance and Reporting section of this ABC Policy, Longview Personnel are encouraged to reach out to the Longview Compliance Office for guidance on anti-bribery and anticorruption matters at compliance@lvav.ca

H. Accountability

The Longview Personnel of the Longview Entities share the accountability and responsibility for this ABC Policy against bribery and corruption. Each of us is responsible for preventing, detecting and avoiding any activity that may lead to, or suggest, a breach of this ABC Policy and for reporting any violation or suspected violation of this ABC Policy. The Chief Transformation Officer and the Longview Executive Leadership Team set the tone at the top providing leadership and support for the ABC Policy and take responsibility for its effectiveness within their business units. Consequently, all leaders at each Longview Entity have the additional responsibility to:

- promote and maintain a climate in which honest, ethical and legal business conduct is the norm,
- encourage open discussion and resolution of all business concerns, and
- maintain, without compromise, ethical standards in achieving goals and objectives, no matter how important the goal or objective may be.

Business management personnel are responsible, as the first line of defence against bribery and corruption, for the implementation of this ABC Policy and internal controls related to this ABC Policy within their business units, including communication and provision of training activities made available by Longview to ensure that those reporting to them are made aware of and understand this ABC Policy.

The Longview Compliance Office, as the second line of defense against bribery and corruption and as the owner of the Anti-Bribery and Corruption compliance program, is responsible for the establishment,

implementation and effectiveness of the Anti-Bribery and Corruption compliance program, including the development of this ABC Policy, procedures, guidance and job aids, as well as training, monitoring and reporting of the Anti-Bribery and Corruption compliance program at the enterprise level and at the level of specific business units. Furthermore, the Longview Compliance Office is responsible for ensuring that regular risk assessments of the operation and the effectiveness of the Anti-Bribery and Anti-Corruption compliance program are conducted, internally or through a third party, on a periodic basis of not less than once every two years or when there is a significant change in Longview's business portfolio. The risk assessment should inform the recommendations for specific Anti-Bribery and Corruption compliance audits which may be required.

Internal testing, monitoring and auditing, as the third line of defense against bribery and corruption, conducts periodic or requested audits on the requirements and compliance programs associated with this ABC Policy. The results of the testing, monitoring and auditing are reported to the Audit Committee of the Longview Board of Directors.

As a fourth line of defence against bribery and corruption, Longview maintains a third-party supported, whistleblower hotline for initiating or engaging in investigations of suspected or reported violations of Longview Code of Ethics and Business Conduct, which includes violations of this ABC Policy. Alleged and confirmed breaches and reported violations of Longview's policies, including this ABC Policy, are reported to the Audit Committee of the Longview Board of Directors on a quarterly basis, or sooner depending on the nature of the reported breach or violation.

This ABC Policy is reviewed by the Audit Committee of the Longview Board of Directors and recommended for approval by the Longview Board of Directors. Oversight of the ABC Policy has been delegated to the Audit Committee of the Longview Board of Directors, which monitors the effectiveness of and compliance with, the ABC Policy.

I. Guidance and Reporting

Ethical and social norms can vary widely by geography and across cultures. While this ABC Policy provides some examples of bribery and corruption to help Longview Personnel identify what actions and circumstances are to be avoided, such examples are not to be considered a complete list of forbidden conduct. If you need guidance on the ABC Policy or if you want to make a good-faith report about misconduct or a perceived violation of this ABC Policy, you may contact:

- your team leader, manager or supervisor;
- the Longview Compliance Office at compliance@lvav.ca; or
- on a confidential and/or anonymous basis, the Longview Reporting Hotline through our web intake site at <http://lvav.ethicspoint.com>, through our mobile intake site at <http://lvavmobile.ethicspoint.com> or by telephone at 1-884-938-1635 (telephone only available in North America)

The Longview Compliance Office also encourages you to contact them with any general questions you may have on anti-bribery and anti-corruption matters or if you need guidance on how to handle a particular situation. In this way, all of us can work together to address issues and avoid potentially problematic situations for both you and Longview.

J. Compliance with this ABC Policy

Failure to strictly comply with this ABC Policy will subject Longview Personnel to disciplinary action by the applicable Longview Entity, which may include dismissal, termination of contract and other legal

measures. It may also create a risk of serious harm to Longview's brand and reputation and may put both you and Longview at risk for civil liability or criminal prosecution under Canadian or foreign laws. It could also cause Longview to be prevented from bidding on government-related contracts, resulting in lost business opportunities. No Longview Personnel or other representative on behalf of a Longview shall be disciplined or otherwise penalized, formally or informally, for any delay or loss of business resulting from his or her refusal to authorize, pay or accept a bribe or refuse to otherwise authorize or do something that is a violation of this ABC Policy. You should talk to your leader, the Longview Compliance Office or contact the Longview Reporting Hotline if you have any questions or concerns in this regard.

The Longview Sales Representative Policy requires that all sales representative agreements between any Longview Entity and a sales representative include representations and warranties regarding compliance by the sales representative with applicable ABC laws. The Longview Sales Representative Policy also requires sales representatives to provide written certifications and declarations regarding compliance with ABC laws. The Longview Entities may require the inclusion of the same or similar representations, warranties, certifications and declarations regarding compliance with ABC laws in other agreements with third parties, depending on the nature and risk of the agreement.

K. ABC Policy Review

This ABC Policy will be reviewed at least once annually by the Chief Compliance Officer, who will recommend any material amendments to the Audit Committee of the Longview Board of Directors for further recommendation to the Longview Board of Directors for approval. Amendments of a non-material nature may be approved by the Chief Compliance Officer.

Questions

We look forward to answering any questions you may have on the Anti-Bribery and Anti-Corruption Policy. Please email us at compliance@lvav.ca

Appendix A – Red Flags for Improper Payment or Benefit Activities

Longview Personnel shall not deliberately ignore or “turn a blind eye” to facts that may give rise to a suspicion of an improper payment or benefit, or other violation of this ABC Policy or any other Longview policy. Ignoring suspicious facts can lead to liability for you and/or Longview under applicable ABC Laws. Any questionable circumstances or activities must be promptly reported to your leader, the Longview Compliance Office or to the Longview Reporting Hotline.

Red Flag Payments

The most likely scenario is that you will be asked to make a payment to a government official to get something done for a Longview Entity. You should never make an Improper Payment or Benefit Activity even if it is advantageous for any Longview Entity.

A request for a payment that exceeds the normal or customary fee charged for a service is known as a “red flag” or warning sign that such payment might violate the ABC Policy.

The following is a list of other examples of Improper Payments or Benefit Activities. By definition, all Improper Payment or Benefit Activities are illegal and violate this ABC Policy. This list is for illustrative purposes only and is not exhaustive.

Making payments:

- to influence the award of a government contract;
- to influence an official’s decision to issue a license or permit;
- to secure a favourable ruling;
- to a customs officer to facilitate or expedite the import or export of a Longview product or service;
- to a government inspector to ignore safety regulations;
- to avoid a fine or tax; or
- to a legislator or lobbyist to support preferential legislation;

are considered Improper Payments or Benefit Activities and therefore are illegal.

Red Flag Situations

In conducting business, Longview Personnel must be aware of and pay special attention to the following situations which are “red flags” that create greater risk of non-compliance with this ABC Policy and ABC Laws:

- a Longview Entity is carrying on business in a region that has a reputation for corruption;
- a Longview Entity is carrying on business in a particular industry that has a history of bribery and corruption problems;
- a third-party refuses to certify compliance with anti-bribery requirements or refuses to be audited;
- a third-party does not appear to be qualified to perform the duties for which the third-party is engaged to assist a Longview Entity;
- a third-party has close family, personal, or business ties with a government or corporate official or employee;
- you receive requests for payments that are substantially above the normal rate for work in a particular region or situation, or for payments to be paid in another country, to another person, or in cash or untraceable funds;

- there is heavy reliance by the third-party on political or government contacts as opposed to knowledgeable staff and the proper investment of time to promote the interests of Longview;
- you receive requests by a third-party for reimbursement of vague, undocumented (without receipts) or extraordinary expenses;
- Longview Personnel undertake to do something for or on behalf of a Longview Entity but claim that no one needs to know the “specifics” or “details” of how that objective will be attained;
- Longview Personnel or a third-party acting on behalf of a Longview Entity insists of requires that meetings with government officials be conducted in private or without additional Longview Personnel being present at such meetings;
- use of an agent or consultant with a poor reputation or with links to government officials or politicians;
- unusually large commission payments or commission payments where the agent or consultant does not appear to have provided significant services;
- unexplained preference for certain contractors or suppliers;
- requests made by third-parties or governmental officials that contributions be made to charitable organizations; and
- multiple intermediaries to provide the required services.