

**Xela Limited**  
**Anti- Bribery Principles and**  
**Guidance**

**Xela 有限公司**  
**反贿赂制度和指引**

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## 1. Introduction

Bribery and corruption are found in all countries. They hurt the poor disproportionately, diverting resources intended for development and humanitarian assistance and increasing the costs of basic public services. They undermine economic growth and are a barrier to poverty alleviation and good governance. Often, bribery and corruption can aggravate and insecurity.

There is a risk that corruption will prevent Xela Limited achieving our objectives, especially when working in countries where there are high levels of corruption. Suggestions that Xela Limited is linked to bribery in any way can be damaging to Xela Limited's reputation and undermine the trust and support of customers, industry partners employees and others who depend on Xela Limited for their livelihoods and the wider public. Public concern about the impact of bribery and corruption is a critical issue in building broad public support for development.

Xela Limited must all times act and be seen to act, in a way that is always honest and transparent. Competitors are also actively working to reduce bribery. Xela Limited cannot and will not tolerate bribery or corruption.

The elimination of bribery and corruption is backed by law in many countries worldwide: and penalties for contravening the law are stiff. In the United Kingdom, the UK Bribery Act 2010 has put statutory force behind the requirement for Xela Limited to have an effective policy for preventing bribery and corruption. Failure to have policy and failure to apply it by any employee increases the risk of prosecution under the Act not only in business transacted in the UK but also globally.

## 1. 介紹

每一个国家也有贿赂和腐败的行为。他们不自觉地及不成比例地伤害到穷人，把资源用于发展，援助人道主义，和提高基本公共服务的成本。他们破坏经济增长，及对扶贫和良好管理构成一个障碍。通常，贿赂和腐败加剧冲突和不稳定。

明显地，腐败行为会妨碍我们 Xela 有限公司实现我们的目标，特别是当工作在有高强度腐败的国家中。如 xela 有限公司与任何贿赂活动扯上关系，会直接影响其声誉，及客户，合伙人，员工，以 Xela 有限公司为生计，及广泛的公众会因此对我们失去的支持和信心。贿赂和腐败的影响是公众关注的的关键问题，公众建立广泛的发展支持。

Xela 有限公司任何时候都必须采取及表现出其诚实和透明度。竞争对手也正在积极努力，以减少贿赂活动。Xela 有限公司不会容忍任何贿赂或腐败行为。

世界上许多国家的法律支持除去贿赂和腐败: 法律的违反处罚是严厉的。在英国的英国反贿赂法案 2010，要求 Xela 有限公司必须有一个有效的政策，以防止贿赂和腐败。如果任何雇员不履行或不应用该政策，会增加被起诉的风险，这不仅在英国的业务，而是涉及到全球进行交易的范围内。

## 2. Xela Limited's Principles

1. Xela Limited has a policy of zero-tolerance of bribery in any form.
2. Xela Limited has implemented policies to counter bribery, including:

### **2.1 High-level commitment**

The Directors and senior management of Xela Limited have committed to and oversee the implementation of a policy of zero-tolerance, recognising that bribery is contrary to fundamental values of honesty integrity, transparency and accountability.

### **2.2 Risk assessment**

Ensuring no bribery occurs is part of Xela Limited's overall and ongoing risk management process.

### **2.3 Xela Limited has devised and implemented robust anti-bribery procedures**

Xela Limited have devised, implemented and maintain robust procedures, which are proportionate to the risk and to the size, resources and complexity of the organisation.

### **2.4 Due-diligence assessment of partners, agents and contractors**

Xela Limited must assess the bribery risk associated with any business conducted and ensure that regular checks are subsequently carried out based on the initial risk assessment.

Checks must also be undertaken to ensure that counter-parties and others with whom Xela Limited does any form of business also have policies and procedures in place consistent with these Principles and Guidance.

### **2.5 Dissemination and communication**

Xela Limited has a clear line of communication of its policy and procedures to eliminate bribery and corruption and staff receive training to encourage awareness of the threat and potential risks of how bribery can inflict on what they do if they are offered a bribe as well as the consequences should they be found to have made or received a bribe.

### **2.6 Monitoring and evaluation**

Implementation of anti-bribery procedures is monitored as part of overall risk management and internal control processes. Periodic reviews of anti-bribery procedures are reported as part of governance and accountability processes.

### **2.7 Collective action**

Xela Limited is committed to sharing information and strengthening collective action to prevent bribery.

## **2. Xela 有限公司制度**

1. Xela 有限公司的政策 - 对任何形式的贿赂是零容忍。

2. Xela 有限公司已实施政治，以应对贿赂，包括：

### **2.1 高层次的承诺**

Xela 有限公司的董事及高级管理人员承诺监管执行“零容忍”的政策，承认受贿是违背诚实诚信，透明度和问责制的基本价值。

### **2.2 风险评估**

全面和持续确保没有行贿的情况发生是 Xela 有限公司风险管理的一部分

### **2.3 Xela 有限公司已制定并实施了强大的反贿赂步骤**

Xela 有限公司已制定，实施并坚守强大的反贿赂步骤，风险比例是以组织的大小，资源和复杂性作比例。

### **2.4 合作伙伴，代理商和承包商的应有关注调查**

Xela 有限公司必须根据初步的风险评估对任何相关的业务进行贿赂评估，并确保定期检查。

同时也必须进行检查，以确保与 Xela 有限公司有任何形式的业务的交易对手和其他人员也符合这些原则和指引。

### **2.5 传播和通讯**

Xela 有限公司有清晰的沟通其政策和程序，以消除贿赂和腐败，工作亦会人员接受培训，使他们可以更加清楚认识到如果他们行贿或被发现已作出或接受贿赂后的后果，和会为他们带来什么威胁和潜在风险的认识。

### **2.6 监测和评价**

实施反贿赂程序和对风险作出全面监测是管理和内部控制流程的一部分。反贿赂程序的定期审查报告和问责程序亦是控制流程的一部分。

### **2.7 集体行动**

Xela 有限公司致力于分享信息和加强集体行动，以防止贿赂。

### 3. Guidance

#### 3.1 Guidance

Key actions to ensure Xela Limited implements policies and procedures that are robust and proportionate to their size, complexity and the range of risk that they face.

The guidance also help Xela Limited ensure that it complies with the legal requirement of; inter alia, the Corruption Act 2008 (Isle of Man) and the Bribery Act 2010 (UK).

#### 3.2 What is Bribery?

While not the legal definition in the Bribery Act 2010, bribery is commonly considered as:

***The offering, promising, giving, accepting or soliciting of money, a gift or other advantage as an inducement to do something that is illegal or a breach of trust in the course of carrying out an organisation's activities.***

The Bribery Act 2010 also notes that the purpose of the bribe is to ***“include a person to perform improperly a relevant function or activity”*** or to ***“reward a person for the improper performance of such a function or activity”***.

A bribe can take many forms and be of any size. Where the offer or receipt is intended for an employee's family or friends, or when bribery takes place through third parties, it is still considered to be a bribe.

The following are some simple examples of bribery:

- A potential supplier offers you money or a gift, to influence a tender process.
- A job applicant offers to pay to increase the chances of being offered employment.
- You offer a gift to a local government official, in return for approval of a license application.
- An official in public office asks you for a unofficial payment or gift to imported goods.
- An official asks you for payment in order to secure a work permit.

#### 3.3 Local and Extra-Territorial Law

The Bribery Act 2010 applies to all activities national and international even if the organisation's headquarters are not in the UK but there is no separate legal entity within the UK. The UK Act extends to any part of an organisation carrying on business or part of its business in any part of the UK.

#### 3.4 UK Bribery Act

The Bribery Act replaces previous legislation, notably the Public Bodies Corrupt Practices Act 1889 and the Prevention of Corruption Acts 1906 and 1961, the full text of the Act is available from the UK Ministry of Justice (MOJ), at:

<http://webarchive.nationalarchives.gov.uk/+/http://www.justice.gov.uk/publications/bribery-bill.htm>

It is extra-territorial in its scope; **any British citizen (or “person with a close connection” to the UK) giving or receiving a bribe anywhere in the world, is liable to prosecution.** This has particular significance to British citizens holding directorships on legal entities overseas (including offshore jurisdictions such as the Isle of Man). Similarly, any organisation engaged in commercial activity in the UK may be subject to prosecution. Prosecutions can be brought against managers or trustees within such body, if it can be shown that an offence was committed with their consent or connivance.

By way of illustration of how bribery legislation works in practice, the following examples of the UK Act can be considered and applied

The UK Act specifies four criminal offences:

- Offering a bribe
- Receiving a bribe
- Bribing of a foreign public official
- Failure of a commercial organisation to prevent bribery

A bribe is paid if a “reasonable person” would deem that it relates to the improper performance of a relevant function or activity. A bribe can take any form and be of any size, and if a bribe is paid by a third party (such as a partner organisation) for your behalf, you can be found guilty of an offence.

It is sufficient for the bribing party to ***intend to influence*** improperly the actions of the recipient of the bribe and the recipient does not need to have taken an action for an offence to have taken place.

**Bribes can be paid to public or non-public bodies and employees.**

The first three offences can be committed by an individual or a corporate body. The fourth offence is designed to encourage organisations to have in place effective relevant anti-bribery procedures. There may be a defence available to an organisation if it can demonstrate it had “adequate procedures” in place designed to prevent persons “associated” with it from undertaking the unlawful conduct.

### **3.5 Implications of The UK Bribery Act to Xela Limited**

Xela Limited therefore has in place this anti-bribery policy and these procedures.

- Reputation of Xela Limited even just an investigation.
- Penalties of conviction on indictment include unlimited fines, for an individual or organisations.
- Prison sentences for up to 10 years on an individual.
- Individual senior managers or directors maybe be prosecuted if an offence is proved to have been committed by a corporate body with their consent or connivance.
- Unlimited fine.

### 3. 指引

#### 3.1 指引

主要行动是以确保 Xela 有限公司实施政策和程序，使他们所面临的风险范围大小，复杂性等问题更加健壮。

指引也有助于 Xela 有限公司确保其符合法律规定，其中包括” 腐败法 2008 “（马恩岛）和” 反贿赂法 2010 “（英国）。

#### 3.2 什么是贿赂？

尽管反贿赂法 2010 不是法律上的定义，但贿赂通常被认为是：

*提供，给予，收受或索取的金钱，礼品或其他好处作为吸引，促使他人在组织活动中进行非法或违反信托活动。*

“反贿赂法” 2010 还指出，行贿的目的是 *“包括一个人不正当地执行有关的职能或活动” 或 “奖励一个不适当履行这样职能或活动的人仕”*。

贿赂可以采取多种形式，或任何规模。不管给予或收受的是雇员的家人或朋友，或者是第三方，它仍然被认为是贿赂。

以下是一些贿赂的简单例子：

- 一个供应商，为您提供金钱或礼物，以影响招标的过程。
- 求职者提供支付以增加就业的机会。
- 您向当地政府官员提供了一份礼物，以通过许可证申请的审批作回报。
- 一名官员要求你支付非官方的费用或礼物，以换取货物进口。
- 一名官员要求你支付，以确保可获得工作许可证。

#### 3.3 本地和本土以外的法律

即使该公司的总部不是设在英国，但反贿赂法案 2010 亦适用于所有国际和国家的所有活动，但在英国是没有独立的法律实体。英国的法令延伸到在英国的任何组织或业务。

#### 3.4 英国的“反贿赂法”

贿赂法 2010 取代了以前的立法，尤其是公共机构腐败行为法案 1889 及预防腐败行为 1906 和 1916。该法案，全文可从英国国防部司法部查阅：

<http://webarchive.nationalarchives.gov.uk/+http://www.justice.gov.uk/publications/bribery-bill.htm>

这是本土以外的范围; 任何英国公民（或与英国“具有密切联系”的人）在世界任何地方提供或接受贿赂，可被检控。这对在海外担任董事职务的英国公民具有特殊的意义（包括离岸司法管辖区，如马恩岛）。同样，在英国从事商业活动的任何组织，如果机构的经理或受托人犯罪以及刑事检控专员证明他们同意或纵容犯罪活动, 他们亦可能会受到起诉。

下面的例子说明贿赂的立法工作如何在实践中，英国法律可以考虑和应用

英国法规定了四种刑事罪行：

- 行贿
- 接收贿赂
- 贿赂海外公职人员
- 商业组织不履行防止贿赂

贿赂的定义是，在任何活动上，向任何不当的人支付金钱或利益。贿赂可以采取任何形式和任何规模的，如果是由第三方（如合作伙伴组织）代表你的支付贿赂，如被发现，即属犯罪。

如果任何一方**有意图**作出任何的不当贿赂行动，而收贿人无需接受任何贿款，这已经触犯了条例。

**贿款可以支付给公开或非公开的机构和员工。**

前三项的罪行可以个人或团体下犯。第四罪行的目的是鼓励组织建立有效的有关反贿赂程序。如果该组织能够证明它有使用到“适当的程序”，以防止任何人从事的非法行为，便可能给该组织提供防御。

### **3.5 Xela 有限公司与英国的受贿法例的牵连**

Xela 有限公司因此采用有关的反贿赂政策及程序。

- 对 Xela 有限公司的声誉 - 即使只作调查。
- 经循公诉程序定罪的罚款, 包括个人或组织的无限额罚款。
- 个人监狱服刑刑期 10 年。
- 如高级管理人员或董事同意或纵容犯罪, 亦会被起诉。
- 无限额罚款。

## **4. Key Bribery Risk Area**

### **4.1 Key Bribery Risk Areas (inter alia)**

External Risk factors

- Geographical- risks may be higher in certain countries or regions with countries. Activities in urban areas may pose different risks to activities in rural areas.
- Cultural- in certain cultures and work environments, bribes maybe seen as “business as usual”
- Emergency relief- the time pressure and security context may increase risk.
- Partners- Factors that may impact bribery risk include: size/ structure/ governance of partners; adequacy of partners’ control systems; partner selection processes; partnership contract and agreement; and partners’ monitoring and support processes; political involvement or connections of partners.

- Procurement- increased risk where processes are not fair or transparent. Procurement is a high risk area for bribery.
- Transaction - certain transactions may carry higher risk; for example, payments to government officials, major contracts and payment through third parties.
- Recruitment- bribes can be offered or sought as part of recruitment processes.

#### Organisational risk factors

- Existing policies and procedures- risk that existing policies and procedures are not adequate or effective.
- Legal/ prosecution- risks of non-compliance with UK and overseas legislation, and subsequent persecution.
- Reputation- risk of reputational damage following a bribery scandal.

## 4 贿赂风险区的关键

### 4.1 主要的贿赂风险领域（其中包括）

#### 外部风险因素

- 地理 -在某些国家或国家内的地区，风险可能会更高。同时，在城市地区及农村地区，不同的地区可能会带来不同的风险。
- 文化 - 在某些特定的文化和工作环境，贿赂可能被视为一件很正常的事。
- 紧急救援 - 在时间压力和安全性的情况可能增加的风险。
- 合作伙伴 - 可能会影响受贿风险的因素，包括：大小/结构/管理合作伙伴，合作伙伴的控制系统是否足够;合作伙伴的选择，伙伴合同和协议;和合作伙伴的监督和支援过程; 政治参与或合作伙伴的连接网络。
- 采购- 过程中，不公平的或透明度不足是会增加风险。以受贿罪，采购是一个高风险领域。
- 交易- 进行某些交易可能会有较高的风险，例如，向政府官员支付贿款，重大合同，和通过第三方付款。
- 招聘 - 可以通过提供或寻求招聘程序。

#### 组织风险因素

- 现有的政策和程序 - 现有的政策和程序是不足够的或有效的。
- 法律/检控 - 风险不符合英国和海外的法律，和随后的迫害。  
声誉 - 有关贿赂丑闻而导致声誉受损的风险。

## 5. Dealing with Bribery

### 5.1 Rejection

The response to any approach should be to reject demands for or offers of bribes.

Xela Limited's anti-bribery stance should be made clear.

It is the responsibility of all parties associated with Xela Limited to ensure that bribery is prevented, detected and reported and all such reports should be reported to your manager or compliance officer or any director.

To identify various scenarios and suggested response see 'Resisting and Solicitation in International Transactions' (RESIST), developed jointly by the International Chamber of Commerce, Transparency International, the United Nations, and the world Economic Forum.

The only circumstance where payment might not be avoided is when health and security is seriously at risk. In extreme circumstance operational security procedures are to be put in place to reduce the risk of payment being requested under duress.

## **5.2 Investigation**

- Any instances of actual or potential bribery should be promptly and properly investigated.
- Record the details of any bribery or requested or attempted bribery, as soon as possible after the event.

On investigation of an incident by Xela Limited:-

- Confirm whether or not a bribe has taken place, and identify who was responsible or other involved.
- Confirm whether internal controls and anti-bribery procedures have worked in practice.
- Identify any improvements required to anti-bribery procedures.

Subsequent action may include disciplinary procedures and external reporting.

## **5.3 External Reporting**

Externally reporting serious incident, including bribes and attempts to bribe should be considered during the investigation into an identified incident.

External Reporting could include:-

- Reporting to the Financial Crime Unit
- In the UK, The Serious Fraud Office which has the primary responsibility for enforcement of the UK Bribery Act;
- Gambling Supervision Commission (IOM);
- Financial Supervision Commission (IOM);
- If the person making the bribe is from an external organisation, the incident should be reported to a senior official or director of that organisation;
- Reporting to appropriate government department(s) or agencies, in the country where the incident took place;

# **5 处理贿赂**

## **5.1 拒绝**

当收到任何方式的要求或提供贿赂时，应该拒绝。

Xela 有限公司有明确的反贿赂立场。

任何与 Xela 有限公司相关的各方必须确保防止和检测所有贿赂，及将所有此类行为报告您的主管，合规官或任何董事。

如需参考各方案及拒绝的建议, 参阅由国际商会，Transparency International，联合国，世界经济论坛共同开发的‘Resisting and Solicitation in International Transactions’ (RESIST)。

在唯一的情况下我们可能不能避免贿款 - 就是当我们的健康和安全受到严重威胁时。在这极端情况下，安全程序必须操作运行，以减少胁迫下被要求支付的风险。

## 5.2 调查

- 在任何情况下，不管是实际的或潜在的贿赂，都应及时和适当的作出调查。
- 在事件发生后应尽快记录任何要求或企图要求贿赂的细节。

Xela 有限公司的调查事件：-

- 确认行贿是否已经发生，并找出谁是负责或参与。
- 确认内部控制和反贿赂程序是否已使用。
- 辨认任何反贿赂程序是否需要改进。

随后的行动可能包括纪律程序和外部报告。

## 5.3 外部报告

外部报告的严重事件，确定事件的调查过程中，应考虑包括受贿罪和企图贿赂。

外部报告可能包括：-

- 金融犯罪组报告;
- 在英国，严重欺诈案组，是执法英国的“反贿赂法”的主要责任;
- 赌博监督委员会 (IOM);
- 金融监督管理委员会 (IOM);
- 如贿赂者是来自外部组织的，事件应报告该组织的一位高级官员或董事;
- 在国家当地发生的事件，应向当地适当的政府部门 (或机构) 报告;