

Lift COA

Anti-Bribery and Anti-Corruption Policy

Version 3.1

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Introduction

and their subsidiary companies (together “Lift COA” or “the Companies”), conduct business ethically and in compliance with the applicable laws and regulations of the jurisdictions in which they do business.

The people of Lift COA are committed to an accountable and team-focused culture, to good corporate citizenship, and to the positive, long-term development of the countries in which we do business. We expect ourselves and those alongside whom we work to maintain the highest standards of professional and personal integrity, respect, good judgment, honesty and trust, no matter the circumstances.

Lift COA and our people engage in business activities around the world. Most countries have laws which make it unlawful to pay, offer or promise anything of value to a government official with the intent to influence an official act or other decision to award or maintain business, to grant or deny a permit, license or other governmental benefit, or to provide any other business advantage. Such laws include, but are not limited to, the following: (1) the U.S. Foreign Corrupt Practices Act of 1977 as amended (“U.S. FCPA”); (2) the United Kingdom Bribery Act of 2010 as amended (“U.K. Bribery Act”); (3) the Singaporean Prevention of Corruption Act of 1993 as amended (“SG PCA”); (4) other relevant laws and regulations of the United States or any other country where the Companies or their employees conduct business, transactions, dealings, or operations; and (4) the principles described in the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, and the Convention’s Commentaries. Many jurisdictions also have laws prohibiting commercial bribery concerning businesses in the private sector.

This document describes Lift COA anti-bribery and anti-corruption policy and employee responsibilities for ensuring implementation of the policy. Questions about the policy or its applicability to particular circumstances should be directed to the Lift COA Chief Compliance Officer, who is the Lift COA Chief Financial Officer.

Statement of Policy

Lift COA is committed to upholding the highest professional and ethical standards and to complying with the anti-bribery and anti-corruption laws of all of the countries in which we do business. Even the appearance of wrongdoing may severely damage Lift COA reputation. It is strictly against Lift COA policy to engage in or tolerate bribery or any form of corruption.

Lift COA prohibits our personnel and anyone else acting on our behalf from paying, giving, offering or promising any bribe, kickback or other corrupt payment of anything of value to any person with the intent to improperly influence the obtaining or retaining of business or to gain an improper business advantage for ourselves or our customers.

Lift COA prohibits corrupt payments of any kind to obtain or retain business from, or to advance our interests or the interests of our clients with, any government, government agency or instrumentality or public international organization. This includes corrupt payments directly to any government official, regardless of rank (including political parties or candidates) inside or outside the United States, and also includes all levels of officials at any government instrumentality, state-owned commercial enterprise or public international organization. This also includes corrupt payments made to such officials in any indirect way, for example, in the form of payments to a family member or other third party in a manner intended to benefit the official indirectly.

Lift COA personnel may not make such payments themselves, and may not authorize, direct or permit others, including agents, consultants or other representatives, to make such payments on the Companies' behalf.

Lift COA prohibits our personnel and anyone else acting on our behalf from receiving, or directing the receipt of, any bribe, kickback or other corrupt payment of anything of value to any person with the intent to improperly influence the obtaining or retaining of Lift COA business or to gain an improper business advantage. This does not include the receipt of permissible gifts, meals and entertainment with a good faith business purpose, and of modest value, as detailed below.

Permissible gifts, meals and entertainment, and travel or other expense reimbursement

A small gift or token of esteem or gratitude is often an appropriate way to display respect for a customer, customer representative or service provider. Any such gifts or tokens of esteem or gratitude must have a good faith business or promotional purpose, and must be of modest value.

Any provision of meals and entertainment, or reimbursement of travel or hotel expenses, must be a good faith expenditure with a legitimate business purpose, related directly to the promotion, demonstration or explanation of our services, or to the performance of a project for a customer. Any such expenditure must be lawful under local law and US law, must be reasonable in value, must be approved in accordance with the Companies' Travel Policy and Expense Guidelines where applicable, and must be documented accurately and completely.

Advice and reporting; retaliation prohibited

If you have any questions about understanding any aspect of this policy, you should consult with the Lift COA Chief Compliance Officer. If you know of, or have any reason to suspect, any actual or attempted bribery, kickback or other unlawful payment, or any other violation of this policy, immediately report the matter to the Lift COA Chief Compliance Officer or provide a report through Lift COA's Ethics and Compliance Hotline. Lift COA prohibits any threats or acts of retaliation against any personnel who in good faith seeks advice, raises a question or concern, makes a report, or assists the Companies in identifying or investigating actual or possible misconduct or violation of this policy or of any applicable anti-corruption law. Such retaliatory conduct will not be tolerated, and is subject to disciplinary action up to and including immediate termination. Any personnel who believes that he or she has been subjected to any threats or acts of retaliation should report that belief immediately to the Lift COA Chief Compliance Officer or provide a report through Lift COA's Ethics and Compliance Hotline.

Any Lift COA personnel who engages in activities in violation of this policy or of any applicable anti-corruption law may be subject to disciplinary action up to and including immediate termination, and may be subject to criminal proceedings.

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