

Sonsio, Inc.

Anti-Corruption Compliance Manual **Sonsio 反腐败合规手册**

Sonsio Compliance Hotline: 1-800-321-9904
Sonsio 合规热线: 1-800-321-9904

Revised and Updated as of August 4, 2014



Sonsio Corporate Letterhead
Sonsio 公司信头

August 4, 2014
日期

To All Sonsio Corporate Officers,
Employees, and Business Partners:
至: Sonsio 所有公司高级职员、员工和商业伙伴

First, Sonsio's senior management team wants to recognize and express our appreciation for all you do to make Sonsio a global business leader. Your efforts contribute to a business culture that is engaged, entrepreneurial, and effective.

首先, Sonsio 高层管理团队借此表达对所有人员的诚挚感谢, 感谢你们对 Sonsio 成为全球业务领导者所做出的贡献。感谢你们对专注、创业、高效的文化所做出的努力。

We pledge to our customers, our communities, and ourselves that Sonsio will continue to achieve our goals – and we will do so in a manner that reflects our commitment to fully comply with all laws and regulations. This *Sonsio Anti-Corruption Compliance Manual* further demonstrates this commitment. This *Compliance Manual* provides fundamental information about anti-corruption laws, including the U.S. Foreign Corrupt Practices Act ("FCPA"), and the steps our business partners and we can take to avoid illegal conduct. 我们向顾客、团体以及自身承诺 Sonsio 会继续恪守承诺, 遵守所有法律法规, 实现目标。本《*Sonsio 反腐败合规手册*》更进一步证实了我们的承诺。本《*合规手册*》提供了关于反腐败法律的基本信息, 包括美国的海外反腐败法 ("FCPA") 以及为避免违法行为我们和我们的商业伙伴可以采取的步骤。

Sonsio operates first and foremost on principles of integrity. Corruption, bribery, and illegal activity have no place in our business. This *Compliance Manual* reflects our straightforward, no-nonsense stance against corruption: **No Bribery.**

Sonsio 的首要运营原则就是诚实正直原则, 不会出现腐败、贿赂和不法活动。《*合规手册*》表明我们反腐败的坚定立场, 就是**禁止贿赂**。

You – Sonsio officers, employees, and business partners – are responsible for reading, understanding, and implementing this *Compliance Manual's* information, policies, and procedures. Compliance with the manual is mandatory. Sonsio reserves the right to terminate employment or business relationships upon confirming non-compliance with this *Compliance Manual* or actions that either constitute or risk violations of anti-corruption laws, such as the FCPA.



"We Rescue Drivers Who Have A Problem With Their Tires, Wheels, or Automotive Repair"

您——Sonsio 的高级职员、员工和商业伙伴有责任阅读、了解和实施本《合规手册》中的信息、政策和程序。合规手册的遵守是强制性的。一旦确定违反本《合规手册》或者行为构成或有可能违反反腐败法律如 FCPA，Sonsio 则有权终止雇佣或商业关系。

Thank you for continuing to make Sonsio an exceptional company.
感谢您一直以来为 Sonsio 作为一家杰出的公司所做的努力。

David R. Jones

Sonsio Company Officer Printed Name

Sonsio 公司高级职员姓名（印刷体）

Title: _____
CEO

职位: _____

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No bribery.
拒绝贿赂

Generally, bribery is improperly promising, offering, giving, paying, or authorizing the giving or paying of anything of value to another individual to obtain or retain business or gain an unfair advantage.

一般而言，贿赂是指向他人以不正当的方式允诺、提供、给予、支付或授权给予或支付有价物品，以获得或保留业务或获取不公平优势。

Simply stated, Sonsio does not tolerate bribery by our company, its U.S. and overseas affiliates, owners, officers, employees, agents, and business partners.¹ Striving to be the best necessarily means operating in a manner that fully complies with all laws and regulations. Our customers and business partners expect this conduct from us, but more importantly we expect this conduct of ourselves. Corrupt business practices, such as bribery, undermine corporate goals, commercial agreements, and business activities. As a practical matter, bribery exposes Sonsio, our company officials and employees, and our business partners to legal and financial risks.

简单而言，Sonsio 绝不容许我们公司、其在美国和海外的附属公司、所有人、高级职员、员工、代理商和商业伙伴进行贿赂。¹ 努力做到最好则意味着在运营中遵守所有法律法规。我们的客户和商业伙伴希望我们遵纪守法，我们更希望自己拒绝贿赂。腐败的商业活动，如贿赂等会破坏公司目标、商业合约和商业活动。作为一个实际问题，贿赂会使 Sonsio、公司官员和员工以及商业伙伴面临法律和财务风险。

Sonsio is subject to the U.S. Foreign Corrupt Practices Act (“FCPA”) and other countries’ anti-corruption laws governing illegal offers or payments to foreign government officials, as well as laws governing such payments to private parties. Because Sonsio operates in many different countries and is subject to all of their anti-corruption laws, one act of bribery could simultaneously expose Sonsio to various legal violations and penalties in several different countries. Representatives acting on Sonsio’s behalf are also subject to these countries’ anticorruption laws. Sonsio can be held accountable, and penalized, for its Representatives’ FCPA violations.

Sonsio 受美国海外反腐败法（“FCPA”）和其他国家的反腐败法律关于非法向政府官员以及非政府公司或人员提供或支付贿赂的管辖。由于 Sonsio 在不同的国家均有业务，因此受这些国家反腐败法律的管辖，一项贿赂行为为则可能使得 Sonsio 同时在多个国家构成违法行为并面

Employees of Sonsio, its subsidiaries, and its Representatives cannot bribe officials, employees, or agents of governments or other companies.
Sonsio 及其子公司的员工及其代表不得向政府的官员、员工或代理商或其他公司行贿。

¹For purposes of this *Compliance Manual*, Sonsio officers and employees are collectively referenced as “Associates;” agents and business partners are collectively referenced as “Representatives.”

为本《合规手册》之目的，Sonsio 的高级职员和员工统称为“工作人员”，代理商和商业伙伴统称为“代表”。

临多个国家的处罚。Sonsio 的代表亦受这些国家的反腐败法律的管辖。若其代表违反 FCPA，则 Sonsio 会被追究责任并面临处罚。

Sonsio's anti-corruption policy prohibits bribes to government officials as well as to private company owners, employees, and agents. This Anti-Corruption Compliance Manual ("Compliance Manual") details anti-corruption compliance efforts in the context of countries' anti-corruption laws. Specifically, given the FCPA's broad jurisdictional reach and extent to which the law has been implemented and enforced, this Compliance Manual focuses on FCPA compliance. Generally, compliance with the FCPA will ensure that Sonsio also complies with other countries' anti-corruption laws.

Sonsio 的反腐败政策禁止贿赂政府官员和私人公司所有人、员工和代理商。本《反腐败合规手册》（“《合规手册》”）详细说明了在国家反腐败法律下的反腐败合规工作。具体而言，鉴于 FCPA 的管辖范围之广以及该法在实施和执行上的力度之大，本《合规手册》的重点是对于 FCPA 的遵守。总体而言，遵守 FCPA 能够确保 Sonsio 同时遵守其他国家的反腐败法律。

Sonsio is subject to certain laws of the United States and other countries that may prohibit bribes to private sector officials and employees. Consequently, although this *Compliance Manual* specifically addresses government official bribes prohibited under the FCPA, bribes to private sector individuals are also prohibited.

Sonsio 受美国和其他国家的一些特定法律的管辖，这些法律禁止向私人部门官员和员工进行贿赂。因此，尽管本《合规手册》明确规定 FCPA 禁止贿赂政府官员，贿赂私人部门人员也是绝对禁止的。

This *Compliance Manual* further enhances the understanding of Associates and Representatives of our legal obligations and how to operate in a manner that complies with our Code of Conduct and other corporate policies. The Sonsio Code of Conduct and other corporate policies can be reviewed in the following ways: 本《合规手册》进一步增强了工作人员和代表对我们的法律责任以及如何遵守我们的行为规范和其他的公司政策的了解。可通过下列方式查阅 Sonsio 的行为规范和其他公司政策。

Associates and Representatives must comply with Sonsio's Code of Conduct and this *Compliance Manual*. The FCPA and other countries' anti-corruption laws are serious concerns with adverse implications for violators. FCPA violations can result in both criminal and civil penalties of significant monetary fines and/or prison sentences for our company, Associates, and Representatives. The potential magnitude of such penalties increases with the possibility that countries may simultaneously exert

**FCPA Per-Violation
Maximum Penalties**

**每个单独的违反 FCPA 的
行为的最高处罚**

FCPA Anti-Bribery (Individual)
– 5 Years Imprisonment and
\$250,000

FCPA 反行贿（个人）—5 年
有期徒刑以及 250,000 美元罚
款。

FCPA Anti-Bribery (Entity)–
\$2,000,000

FCPA 反行贿（实体）—
2,000,000 美元罚款

*FCPA Accounting Provisions
(Individual)* – 20 Years Prison
and \$5,000,000

FCPA 财务条款（个人）—20
年有期徒刑以及 5,000,000 美
元罚款

*FCPA Accounting Provisions
(Entity)* – \$25,000,000

FCPA 财务条款（实体）—
25,000,000 美元罚款

jurisdiction over a single act of bribery and can cumulatively sanction anti-corruption violations.

工作人员和代表必须遵守 Sonsio 的行为规范以及本《合规手册》。FCPA 和其他国家的反腐败法律对违规者意味着严肃问题与不利影响。违法 FCPA 的行为会处以高额罚金的刑事和民事处罚，和/或对我们公司、工作人员和代表处以有期徒刑的刑罚。处罚力度会随着多个国家同时对单独贿赂行为同时实施管辖权的可能性而增加且可累积处罚反腐败违规行为。

Why are Sonsio's FCPA compliance processes important?
为什么 Sonsio 的 FCPA 合规流程如此重要？

In addition to adverse legal penalties, FCPA non-compliance raises reputational and financial risks that can affect our long-term commercial performance. From an operational perspective, an FCPA violation would result in significant adverse publicity for Sonsio with consequential damage to our reputation in the marketplace. From a regulatory perspective, an FCPA violation could raise concerns for various countries about the integrity of our legal compliance and ethics programs. Such concerns could result in heightened scrutiny of various regulatory matters and increased chances of inquiries and audits from countries' regulatory agencies.

除了严苛的法律处罚之外，未能遵守 FCPA 会导致名誉和金融风险，从而影响我们长期的商业活动。从经营角度看，违反 FCPA 的行为将对 Sonsio 导致极为恶略的负面宣传，会对我们在市场上的名誉造成间接损害。从管理角度看，违反 FCPA 的行为将会引起各国对我们遵纪守法和道德规划的完整性的顾虑。这些顾虑会导致这些国家的管理机构会更加严格地审查与我们有关的管理事项，而且增加对我们进行询问和审计的可能性。

Sonsio's comprehensive anti-corruption policies and procedures have real-world, commercial consequences for our company:

Sonsio 的综合反腐败政策和程序对我们公司而言具有实际和商业的意义：

- (1) Such policies and procedures assure our owners and business partners that we continue to represent a sound corporate investment because we operate in a legally compliant manner.

这些政策和程序能使得所有人和商业伙伴确信因为我们守法经营而继续代表着明智的公司投资行为。

- (2) The anti-corruption policies and procedures ensure that the contracts we conclude with business partners cannot subsequently be rescinded under arguments that the contracts were based on fraudulent, illegal activity (bribery).

反腐败政策和程序确保我们与商业伙伴签署的合同不会由于欺诈、违法活动（贿赂）而在日后被取消。

- (3) The policies and procedures ensure that Sonsio can engage in any possible merger and acquisition (“M&A”) activity in a manner that ensures an efficient transaction with no misrepresentations or adverse liabilities.

政策和程序确保 Sonsio 能够从事并购活动，且确保进行有效交易而无不实陈述或不利的法律责任。

Compliance

合规

No bribery: no other explanation is necessary to convey Sonsio’s guidance on how we conduct our commercial operations. Such guidance is simple; adherence may not always be. Complying with the guidance outlined in this *Compliance Manual* will require full understanding of the anti-corruption laws and how they apply to particular situations. This *Compliance Manual* provides a fundamental overview of the FCPA and general anti-corruption laws and details the steps that Associates and Representatives must take to address anti-corruption risks and issues.

禁止贿赂：无需进一步解释来传达 Sonsio 对我们如何进行商业经营的指导。该指导非常简单，但是坚持并不一定总是简单的。遵守《合规手册》中的指导要求全面了解反腐败法律，以及该等法律在具体情形下是如何适用的。本《合规手册》是对 FCPA 和一般性反腐败法律的基本概述，并详细说明了工作人员和代表在处理反腐败风险和问题时必须采取的步骤。

Section 2 – Informed Compliance

第 2 节—知法守法

2.1 *Compliance Manual*

合规手册

The most recent version of this *Compliance Manual* can be accessed at the following link: <http://www.sonsio.com/resources/compliance/>. Sonsio has undertaken efforts to ensure that this link and access to the *Compliance Manual* has been and will be provided to all current and future Sonsio owners, Associates, and Representatives.

通过下列链接 <http://www.sonsio.com/resources/compliance/> 可查看最新版本的《合规手册》。Sonsio 努力确保所有当前的和未来的 Sonsio 所有人、工作人员和代表都能够访问该链接和查看《合规手册》。

All Associates should ensure that any Representative with which the Associate transacts business, or with which Sonsio signs a contract, has received or has access to a copy of the *Compliance Manual*. The Associate should also ask the Representative to sign and email to the Associate a .pdf copy of the signed *Statement of Compliance Manual Receipt and Compliance Efforts* (“*Statement of Manual Receipt*”) provided at **Appendix A**. The Associate should email the .pdf copy of the *Statement of Manual Receipt* to the following email address: ComplianceTeam@Sonsio.com

所有工作人员应确保与其进行交易，或者与 Sonsio 签署合同的代表已经收到或可以查看《合规手册》的副本。工作人员亦应要求代表签署附录 A 所示的《合规手册的接收和合规工作的声明》（简称“手册接收声明”），并向其发送一份 pdf 格式的已签字的声明。工作人员应将手册接收声明的 pdf 文件通过电子邮件发送至 ComplianceTeam@Sonsio.com。

2.2 Sonsio Compliance Team; Procedures for Obtaining Advice on FCPA and Anti-Corruption Laws

Sonsio 合规团队；获取有关 FCPA 和反腐败法律建议的程序

This *Compliance Manual* provides the information necessary to understand and address issues concerning compliance with the FCPA and anti-corruption laws. However, specific situations may arise in which an Associate or Representative may not fully understand whether proposed actions violate the FCPA and anti-corruption laws. In such cases, the Associate or Representative should contact a Sonsio Compliance Team member.

本《合规手册》阐述了理解和处理有关遵守 FCPA 和反腐败法律的问题的必要信息。然而，在特殊情况下，工作人员或代表可能无法完全了解提议的行动是否违反 FCPA 和反腐败法律。在这种情况下，工作人员或代表应与 Sonsio 合规团队成员取得联系。

The Sonsio Compliance Team should be consulted *before* any proposed actions or projects are initiated so that the Sonsio Compliance Team members can fully evaluate and advise as to whether a proposed action raises any FCPA and anti-corruption risks. After reaching a decision on the proposed action, the Sonsio Compliance Team will advise the Associate or Representative as to the appropriate course of action. Associates disagreeing with the Sonsio Compliance Team's guidance can request a meeting with the Associate's supervisor and a Sonsio Compliance Team member. By obtaining guidance on whether an activity or project violates the FCPA *before* such activity or project is undertaken, Sonsio will ensure that legal risks are timely resolved and that Sonsio does not engage in activities that unnecessarily expose the company to FCPA and anti-corruption liability.

在开展任何行动或启动项目之前，应咨询 Sonsio 合规团队，这样团队成员可进行全面评估和对于提议的行动是否会引起违反 FCPA 和反腐败法律的风险提出建议。在对于提议的行动做出决定后，Sonsio 合规团队将对于工作人员或代表如何采取适当的行动提出建议。对 Sonsio 合规团队的指导有异议的工作人员可以要求会见工作人员的主管及 Sonsio 合规团队成员。通过开展活动或项目之前获取有关该活动或项目是否违反 FCPA 的指导，Sonsio 可确保及时解决法律风险，亦可确保 Sonsio 不从事会给 Sonsio 招致不必要的 FCPA 和反腐法律责任的活动。

Associates and representatives may contact the Sonsio Compliance Team at the following email address to communicate about issues concerning FCPA and anti-corruption compliance: ComplianceTeam@Sonsio.com.

工作人员和代表可按照下列地址与 Sonsio 合规团队取得联系，交流有关遵守 FCPA 和反腐败法律的事宜，电子邮箱地址为 ComplianceTeam@Sonsio.com。

2.3 Compliance Hotline; Reporting Potential FCPA and Anti-Corruption Violations

合规热线；对于可能的违反 FCPA 和反腐败法律的违规行为的举报

Sonsio officers, Associates, and Representatives must report conduct that may violate, or may have violated, the FCPA or anti-corruption laws by contacting the Sonsio Compliance Hotline (“*Compliance Hotline*”) at one of the telephone numbers listed at the following link: <http://www.sonsio.com/resources/compliance/>. The *Compliance Hotline* can be accessed anytime-- 24 hours, 7 days a week.

Sonsio 高级职员、工作人员和代表必须通过拨打下列链接所列出的任一电话号码 <http://www.sonsio.com/resources/compliance/> 联系 Sonsio 合规热线（“*合规热线*”）举报可能会违反或可能已经违反 FCPA 或反腐败法律的行为。*合规热线*一周七天、一天 24 小时开通，可随时拨打。

Individuals calling the *Compliance Hotline* are not required to provide their identities. Sonsio will not track or trace calls to the *Compliance Hotline*.

拨打 *合规热线* 的个人不需要提供其身份。Sonsio 不会对拨打 *合规热线* 的电话进行追踪。

2.4 Associate and Representative Responsibilities under Compliance Manual **《合规手册》中的工作人员和代表的责任**

Associates and Representatives are responsible for taking the actions below under this *Compliance Manual*. 工作人员和代表有责任采取《*合规手册*》中的下列行动

Associates' Responsibilities under *Compliance Manual*

《合规手册》中工作人员的责任

- Comply with the FCPA and other countries' anti-corruption laws. 遵守 FCPA 和其他国家的反腐败法律。
- Read, ensure understanding, and comply with Sonsio's Code of Conduct and this *Compliance Manual's* policies and procedures. 阅读、确保了解和遵守 Sonsio 的行为规范以及《合规手册》的政策和程序。
- Communicate with the Associate's supervisor or a member of the Sonsio Compliance Team about any issues or questions concerning this *Compliance Manual*. 与工作人员的主管或 Sonsio 合规团队的成员交流有关《合规手册》的任何事宜或问题。
- Obtain guidance from the Sonsio Compliance Team before taking any action the Associate believes may violate the FCPA or another country's anti-corruption laws. 在采取任何可能会违反 FCPA 或其他国家的反腐败法律的行动之前，从 Sonsio 合规团队处获取指导。
- Do not offer bribes to government officials or private company officials. 禁止向政府官员或私人公司官员行贿。
- Attend all Sonsio in-person FCPA and anti-corruption training sessions. 亲自参加 Sonsio 所有 FCPA 和反腐败法律培训会议。
- Report to the *Compliance Hotline* any actions that may, or may have been, illegal bribery under the FCPA or any countries' anti-corruption laws. 向 *合规热线* 举报任何依据 FCPA 或其他国家的反腐败法律可能或可能已经构成非法贿赂的行为。
- See *Section 4* table detailing "Associate Actions concerning Representative Anti-Corruption Compliance." 参看 *第 4 节* 详细介绍“工作人员有关代表反腐败合规的行动”表格。
- Obtain Sonsio Compliance Team approval before providing a government official any item that exceeds \$0 in value. 在向政府官员提供价值超过 \$0 美元的物品之前，取得 Sonsio 合规团队的批准。
- Obtain Sonsio Compliance Team approval before contributing to a charity, political organization, or political candidate on Sonsio's behalf. 在代表 Sonsio 捐助或资助慈善组织、政治组织或政党候选人之前，取得 Sonsio 合规团队的批准。
- Obtain Sonsio Compliance Team approval before hiring any individual or company to lobby on Sonsio's behalf before a government agency. 在雇佣任何个人或公司代表 Sonsio 在政府机构前游说之前，取得 Sonsio 合规团队的批准。

Representatives' Responsibilities under Compliance Manual
《合规手册》中代表的责任

- Comply with the FCPA and other countries' anti-corruption laws. 遵守 FCPA 和其他国家的反腐败法律。
- Read, ensure understanding, and comply with Sonsio's Code of Conduct and this *Compliance Manual's* policies and procedures. 阅读、确保了解和遵守 Sonsio 的行为规范以及本《合规手册》的政策和程序。
- Communicate with the Representative's Sonsio contact or a member of the Sonsio Compliance Team about any issues or questions concerning this *Compliance Manual*. 与代表的 Sonsio 联络人或 Sonsio 合规团队的成员交流有关《合规手册》的任何事宜或问题。
- Obtain guidance from the Sonsio Compliance Team before taking any action the Representative believes could possibly violate the FCPA or another country's anti-corruption laws. 在采取任何可能会违反 FCPA 或其他国家的反腐败法律的行动之前，从 Sonsio 合规团队处获取指导。
- Do not offer bribes to government officials or private company officials. 禁止向政府官员或私人公司职员行贿。
- Sign and email to the Representative's Sonsio Associate contact the *Statement of Manual Receipt and Compliance Efforts*. 在《合规手册的接收及合规工作的声明》上签字，并发送邮件至代表的 Sonsio 工作人员联络人。
- Communicate with the Representative's Sonsio contact or a member of the Sonsio Compliance Team about any actions that may be, or may have been, illegal bribery under the FCPA or any countries' anti-corruption laws. 与代表的 Sonsio 联络人或 Sonsio 合规团队的成员交流任何依据 FCPA 或其他国家的反腐败法律下可能或者可能已经构成非法行贿的行为。
- Obtain Sonsio Compliance Team approval before providing a government official any item that exceeds \$0 in value. 在向政府官员提供价值超过 \$0 美元的物品之前，取得 Sonsio 合规团队的批准。
- Obtain Sonsio Compliance Team approval before contributing to a charity, political organization, or political candidate on Sonsio's behalf. 在代表 Sonsio 捐助或资助慈善组织、政治组织或政党候选人之前，取得 Sonsio 合规团队的批准。
- Obtain Compliance Team approval before hiring any individual or company to lobby on Sonsio's behalf before a government agency. 在雇佣个人或公司代表 Sonsio 在政府机构前游说之前，取得 Sonsio 合规团队的批准。

Failure to comply with Sonsio's Anti-Corruption Policy or this *Compliance Manual* could result in company disciplinary proceedings including, but not limited to, termination of Associates' employment and Representatives' contractual agreements or business relationships with Sonsio. Violations of the FCPA and other countries' anti-corruption laws can subject Associates and Representatives to criminal and civil penalties.

未能遵守 Sonsio 的反腐败政策或本《合规手册》将导致启动公司纪律程序，包括但不限于：终止工作人员的雇佣关系、代表的合约协议或与 Sonsio 的业务关系。工作人员和代表违反 FCPA 和其他国家的反腐败法律将面临刑事和民事处罚。

2.5 Anti-Retaliation Policy 反报复政策

Associates reporting to the *Compliance Hotline* others' actions that may be, or may have been, illegal bribery under the FCPA or any countries' anti-corruption laws may do so without fear of retaliation of any sort, such as termination, demotion, reduced salary, or denied promotion. Sonsio asserts that it will take all measures necessary to ensure that Associates providing such information do not experience any retaliation or adverse consequences.

向*合规热线*举报依据 FCPA 或其他国家的反腐败法律可能或可能已经构成非法行贿行为的工作人员不必担心遭到任何形式的报复，如解雇、降职、降薪或被拒绝升职等。Sonsio 声明将采取一切必要措施确保提供此类信息的工作人员不会遭遇报复或不利后果。

Section 3 –Bribery under the FCPA **第 3 节—FCPA 下的贿赂**

3.1 General Overview 概述

The FCPA, which is administered by the U.S. Department of Justice and the U.S. Securities and Exchange Commission, generally prohibits two types of activities: 一般而言，美国司法部和美国证券交易委员会监管的 FCPA 禁止两类活动：

- (1) bribing foreign government officials; and
向外国政府官员行贿；以及
- (2) inaccurately recording “bribes” and other financial information in a company’s financial records.
在公司的财务记录中不准确地记录“贿赂”和其他财务信息。

FCPA violations can result in criminal and civil penalties for individuals and companies. For individuals, the maximum criminal penalty for a bribery violation is a fine of \$250,000 and 5 years of prison, and the maximum penalty for a financial information recording violation is \$5,000,000 and 20 years in prison. Concerning entities, the maximum criminal penalty for a bribery violation is a fine of \$2,000,000, and the maximum penalty for a financial information recording violation is \$25,000,000.

违反 FCPA 的个人和公司将面临刑事和民事处罚。对于个人而言，对于行贿的最高刑事处罚是 250,000 美元罚款和 5 年有期徒刑；有关违反财务信息记录的行为，最高刑事处罚为 5,000,000 美元罚款和 20 年有期徒刑。对公司而言，对于行贿的最高刑事处罚是 2,000,000 美元罚款；有关违反财务信息记录的行为，最高刑事处罚为 25,000,000 美元罚款。

A company or individual has committed illegal bribery under the FCPA if each of the elements in Chart 1 below can be demonstrated:

若被证实满足下列表格 1 中的每个要素，则公司或个人已经构成了非法行贿。

Chart 1 – Bribery: FCPA Statutory Overview 表 1—贿赂：海外反腐败法概述					
Corruptly 腐败地	Act 行为	Value 价 值	Receiving Entity “Foreign Official” 接收实体 “外国官员”	Specific Goal 特定目的	Business Purpose 商业目的
(A)	(B)	(C)	(D)	(E)	(F)
Corruptly 腐败地	Offer 提供	money 金钱	any foreign official 任 何外国官员	influencing any act or decision of such foreign official in his official capacity 影响该外国 官员在其官方权力下的行为 或决定	in order to assist such issuer or domestic concern or “person” in obtaining or retaining business for or with, or directing business to, such issuer, domestic concern, or “person.” 帮助美国证券交 易委员会监管的 公司、（美国） 国内公司或“人 员”获得或维持 业务，或给该美 国证券交易委员 会监管的公司、 （美国）国内公 司或“人员”带 来业务。
	Payment 支付 promise to pay 承诺支付		any foreign political party 任何外国政党	inducing such foreign official to do or omit to do any act in violation of the lawful duty of such official 引诱该外国官员 从事某种行为或不作为而违 反其法定义务	
	authorization of the payment 授权 支付	anything of value 任何有 价值的 事物	any foreign political party official 任何外 国政党官员	securing any improper advantage 获取不正当利益	
	gift 送礼		any candidate for foreign political office 任何外国政治处候选 人	inducing such foreign official to use his influence with a foreign government or instrumentality thereof to affect or influence any act or decision of such government or instrumentality	
	promise to give 承诺给 予		any person (if the individual gave the “Value” to such person knowing that it will be offered or given to a foreign official, foreign political party, etc.)任 何人（若个人给予该 人“价值”，且明知 该价值会被提供或给 予外国官员、外国政 党等）	引诱该外国官员利用其在 外国政府或机构的影响力影响 该政府或机构的行动或决定	
	authorization of the giving 授权给予				
(A) + (B) + (C) + (D) + (E) + (F) = 违反海外反腐败法					

Generally, illegal bribery under the FCPA occurs when a company or individual corruptly exchanges something of value to a foreign government official in exchange for obtaining or retaining business or an unfair commercial advantage. The following are three important questions to consider in determining whether a gift or payment is illegal under the FCPA:

通常来讲，当一个公司或个人与外国政府官员进行腐败交易，用有价值的物品交换以获得或维持业务或不公平商业优势时，则出现 FCPA 下的非法行贿。在确定一份礼物或支付在 FCPA 下是否非法时应考虑下列三个重要问题：

- (1) What is being given? (Chart 1 - Items B and C)
给予的是什么？（表 1 — B 和 C）
- (2) Who is the recipient? (Chart 1 - Item D)
谁是接收者？（表 1 — D）
- (3) What is the purpose? (Chart 1 - Items A, E, and F)
有什么目的？（表 1 — A、E 和 F）

Any Associate or Representative concerned that an activity raises FCPA or anti-corruption risks should contact a member of the Sonsio Compliance Team.

任何工作人员或代表，如果顾虑一个活动已经引起了违反 FCPA 或反腐败法律风险，应与 Sonsio 合规团队成员取得联系。

3.2 Bribery– The Act (B) **贿赂—行为 (B)**

Bribery under the FCPA is the act by which a company or individual corruptly offers, pays, gives, promises, or authorizes something of value to a foreign government official *in exchange for* the foreign government official’s assistance in obtaining or retaining business or some sort of unfair commercial advantage to the briber. One critical element in determining whether a payment or gift is a bribe concerns the nature of the exchange with the foreign government official. As **Chart 1** above details, the FCPA broadly defines the *exchange* such that each of the following is considered an *exchange* of something of value:

FCPA 下的行贿是指公司或个人向外国政府官员腐败地提供、支付、给予、承诺或授权有价值物品，以交换外国政府官员的帮助，进而使得行贿者获取或维持业务或一些不公平商业优势的行为。确定支付或礼物是否是贿赂的一个关键因素是与外国政府官员交易的性质。如上述表 1 所述，FCPA 广泛定义“交易”，以至于下列行为均被认为“交易”有价值的物品：

- an offer for something of value;
提供有价值物品；
- payment of something of value;
支付有价值物品；
- a promise to pay something of value;
承诺支付有价值物品；
- authorization to pay something of value;
授权支付有价值物品；
- a gift of something of value;

- 有价值礼物；
- a promise to give something of value; and
承诺给予有价值物品； 以及
- authorization to give something of value.
授权给予有价值物品。

Associates and Representatives should keep in mind that under the FCPA, an entity or individual does not have to actually exchange money or a valuable object with a foreign government official in order for an FCPA violation to occur. When a corrupt intent is demonstrated, *offering*, *promising*, or *authorizing* the payment of money or exchange of a valuable item is an FCPA violation. Moreover, whether or not the foreign official provides the bargained-for unfair advantage is irrelevant; the FCPA violation results from the briber's intent and actions. Once the intended bribery exchange is set in motion with an offer, promise, or authorization of a payment or gift, an FCPA violation has occurred. At this point, the violation cannot be undone, even if the bribing individual subsequently takes actions to revoke the illegal offer, promise, or authorization.

工作人员和代表应牢记 FCPA 下，实体或个人无需与外国政府官员进行实际的金钱或有价值物品的交易才会导致 FCPA 违规。当被证实有腐败意图时，*提供、承诺或授权* 支付金钱或进行有价值物品交易就是违反 FCPA。此外，外国官员是否提供双方同意的不公平优势是不相关的；违反 FCPA 起因于行贿者的意图和行动。一旦通过提供、承诺或授权支付或礼物意图的贿赂交易已经开始，则违反 FCPA 的行为已经出现。此时，即使贿赂的个人随后采取行动撤销非法提供、承诺或授权，违规行为也无法撤销。

For these reasons, this *Compliance Manual* requires that Associates and Representatives obtain advice and guidance *before* undertaking any business activities or opportunities that raise FCPA concerns.

为此，本《*合规手册*》要求工作人员和代表在开展可能引起 FCPA 问题的商业活动或机遇之前，获取建议和指导。

Bribery under the FCPA involves corruptly offering or authorizing something to be given to a *foreign government official* in exchange for unfair advantages.

FCPA 下的贿赂涉及向 *外国政府官员* 腐败地提供或授权给予有价值物品，以获得不公平优势。

Bribery of private company officials is also illegal under many countries' laws and is prohibited under this *Compliance Manual*.

向私人公司官员行贿在很多国家的法律规定下也是非法的，因此本《*合规手册*》对其绝对禁止。

3.3 Bribery – “Thing of Value;” Gifts (C) 贿赂—“有价值物品”，礼品（C）

Giving *things of value* to foreign government officials to obtain unfair advantages is illegal bribery under the FCPA. For purposes of the FCPA, *things of value* offered to foreign government officials can take many different forms. Cash may be paid directly to foreign government officials, or it may be disguised as an expense payable to either government officials or a company’s intermediary interacting with the government officials. Such cash payments could be made as commission payments or license fees. In addition, expensive jewelry, airfare and paid travel expenses unrelated to any legitimate business purpose are other forms in which bribes may be given to foreign government officials.

给予外国政府官员有价值物品以获得不公平优势是 FCPA 下的非法行贿。为 FCPA 之目的，提供给外国政府官员的有价值物品可呈现多种不同的形式。可能是用现金直接支付给外国政府官员，或伪装成应付给政府官员或与政府官员合作的公司中间人的费用。也可能是以佣金付款或许可费的名义做出此类现金支付。此外，贵重的珠宝、机票以及与合法营业目的无关的差旅费用是可能给予外国政府官员的贿赂的其他形式。

Associates and Representatives must not provide gifts, lodging, entertainment, meals, or travel-related expenses exceeding \$0.00 to foreign government officials without obtaining prior approval from the Sonsio Compliance Team. Dining and entertainment expenses for meetings with government officials in furtherance of legitimate business purposes cannot exceed \$0.00 for each government official during a 24-hour period.

未经 Sonsio 合规团队的事先批准，工作人员和代表不得向外国政府官员提供价值超过 \$0.00 美元的礼品、住宿、娱乐、餐饮或旅行费用。为促进合法营业目的而会见政府官员的餐饮和娱乐费用在 24 小时的期限内每位政府官员不得超过 \$0.00 美元。

Expenses for projects involving foreign government officials are permissible under this *Compliance Manual* and the FCPA if nominal in value and related to legitimate business purposes. For example, Sonsio may pay for foreign government officials’ flights, lodging, meals, and entertainment related to meetings to discuss a government contract for which Sonsio is bidding if such expenses relate to legitimate business activities. In such a case, the Associate responsible for the meeting logistics should consider the issues identified below.

若价值不高，并且与合法营业目的有关，在本《合规手册》和 FCPA 规定允许支付涉及外国政府官员的项目的费用。例如，为探讨 Sonsio 投标的政府合同而会见外国政府官员，Sonsio 可支付与会见有关的外国政府官员的航班、住宿、餐饮和娱乐费用，前提是该等费用与合法的商业活动有关。在这种情况下，负责该会议组织工作的工作人员应考虑下列事项。

Issues for Consideration – Foreign Government Officials’ Travel

考虑事项—外国政府官员的旅行

- The trip is approved by the Sonsio Compliance Team. 旅行得到 Sonsio 合规团队的批准。
- Optimally, Sonsio pays all trip-related expenses (flights, hotels, and meals) directly to the service vendor. If direct payment is not possible, Sonsio requires receipts from the foreign government official delegation before reimbursing such expenses. 理想情况下，Sonsio 直接向服务商支付所有旅行费用（航班、酒店和餐饮）。若无法直接支付，Sonsio 在报销这些费用之前，要求外国政府官员代表团提供收据。
- Sonsio Associates and Representatives do not give any cash, regardless of whether for reimbursements or stipends, directly to foreign government officials. 无论是报销或补助，Sonsio 工作人员和代表不得直接给予外国政府官员任何现金。
- Expenses for meals and entertainment are appropriate under the circumstances and do not exceed the thresholds outlined in this *Compliance Manual* or other Sonsio corporate policies. 具体情况下，餐饮和娱乐费用的支付是适当的，且不得超过本《合规手册》或 Sonsio 的其他公司政策中指定的临界值。
- Sonsio pays for, or reimburses, expenses only of those foreign government officials participating in the meetings; no family members’ expenses are reimbursed. Sonsio 只为参加会议的外国政府官员支付或报销费用；不得报销家庭成员的费用。
- All expenses are accurately recorded in Sonsio’s financial records. 所有费用都应准确记录在 Sonsio 的财务记录中。
- The hosted foreign government officials provide a written statement that Sonsio will not violate the laws of the foreign officials’ country by paying travel and accommodation expenses. 接受招待的外国政府官员提供书面声明，表明 Sonsio 支付旅行和食宿费用并未违反外国官员国家的法律。

Under the FCPA, anything of value given to or for a government official can raise concerns about whether it was an illegal bribe given to influence the government official’s behavior. In order to appropriately address this risk, Associates and Representatives may not engage in the following activities without prior approval from the Sonsio Compliance Team:

FCPA 下，给予政府官员的任何有价值物品都会引发该行为是否是影响政府官员行为的非法贿赂的问题。为适当地解决该风险，未经 Sonsio 合规团队的事先批准，工作人员和代表则不得从事下列活动：

- Contribute to charitable organizations on Sonsio’s behalf.
代表 Sonsio 为慈善组织捐款
- Contribute to political organizations or candidates on Sonsio’s behalf.
代表 Sonsio 资助政治组织或候选人
- Engage in, or hire an individual or company to engage in, lobbying or other government outreach efforts on Sonsio’s behalf.
代表 Sonsio 参与或雇佣个人或公司从事游说或其他政府外联活动

3.4 Bribery – Foreign Government Officials (D) 贿赂—外国政府官员 (D)

For purposes of the FCPA and this *Compliance Manual*, the term “foreign government official” may include any of the individuals below.

为 FCPA 和本《*合规手册*》之目的，术语“外国政府官员”可能包括下列任何个人。

<u>“Foreign Government Officials” under FCPA</u> <u>FCPA 下的“外国政府官员”</u>
- Foreign officials of any governmental branch (executive, legislative, and judicial) at any level (federal, state, city, or local); 任何级别的任何政府分支机构（行政、立法和司法）的外国官员；
- Members of a foreign country’s royal family; 外国皇室成员；
- Individuals directly employed by a foreign government; 外国政府直接聘用的个人；
- Individuals hired to represent a foreign government or a foreign government official; 被雇佣来代表外国政府或外国政府官员的个人；
- Officials and employees of state-owned enterprises; 国有企业官员和员工；
- Officials and employees of companies in which the foreign government owns 50 percent or more of the company; 公司官员和员工，其中外国政府拥有该公司 50% 或以上的股份；
- Officials and employees of companies in which the foreign government controls the company; 外国政府控制的公司的官员和员工；
- Political party officials, employees, and paid agents; 政党官员、员工和付费的代理商；
- Candidates for political office; 政治处候选人；
- Officers, employees, and agents of international organizations such as the International Monetary Fund and the United Nations; and 国际组织，如国际货币基金组织和联合国等的官员、员工和代理商；以及
- Spouses, parents, children, siblings, and other family members of any of the above-listed individuals. 上述提及的个人的配偶、父母、子女、兄弟姐妹和其他家庭成员。

Associates and Representatives questioning whether an entity or individual is a “foreign government official” for purposes of the FCPA or this *Compliance Manual* should contact the Sonsio Compliance Team.

工作人员和代表如对一个实体或个人是否属于 FCPA 或本《*合规手册*》定义的“外国政府官员”有疑问，应与 Sonsio 合规团队取得联系。

3.5 Bribery – Purpose of Payment (A, E, and F) 贿赂—支付目的（A、E 和 F）

Payments or gifts to a foreign government official with the corrupt *purpose* of unfairly influencing such official’s discretion to obtain or retain business are illegal bribes. The definition of what constitutes “obtaining or retaining business” has been broadly interpreted to mean anything that can directly or indirectly give a company a competitive business advantage. Examples of why bribes may be offered or paid include unfairly obtaining permits to operate in a foreign country, clearing non-conforming goods through the foreign country’s Customs, and unfairly obtaining a beneficial decision from a court or regulatory agency in a foreign country.

带有不公平影响外国政府官员的决策以获取或维持业务的腐败 *目的* 而进行的支付或送礼是非法行贿。“获取或维持业务”被广泛定义为直接或间接给予公司商业竞争优势。提供或支付贿赂的原因包括以不公平的方式获取在外国经营的许可证、为不符合规定的货物通关以及以不公平的方式获得外国法院或管理机关的有利判决裁定。

Although an entity’s or person’s intention in giving items or payments to foreign government officials is subjective, certain fact patterns may demonstrate that such intent was illegal. Determinations in other situations may be more difficult. Please review the scenarios below.

尽管实体或个人在给予外国政府官员物品或支付之时意图是主观的，特定事实可能证明该意图是非法的。在其他情况下的事实认定可能会更难。请参看下列案例。

Scenario 1
案例 1
The Country Faraway is considering the Bidwell Company as a candidate to receive a valuable contract for an important Country Faraway project. The Bidwell Company gives Country Faraway’s Construction Minister responsible for awarding the contract a suitcase containing \$1,000,000 that is not required by any country regulation.
Faraway 国家现在考虑一个重要项目的很有价值的合同的签订方，Bidwell 公司是该国考虑的候选人之一。Bidwell 公司给予负责授予合同的 Faraway 国家建设部长一个手提箱，内有国家法规没有要求的 1,000,000 美元现金。
These facts strongly support a determination that the Bidwell Company gave the \$1,000,000 payment to Country Faraway as an illegal bribe to obtain the government contract. 这些事实很有力地支持认定下列结论：Bidwell 公司向 Faraway 国家支付 1,000,000 美元作为非法行贿，目的是为了获取政府合同。

Scenario 2 案例 2

Country Faraway is considering Goodly Company as a candidate to receive a valuable contract for an important Country Faraway project. Goodly Company donates \$10,000 to a charity for which Country Faraway's Construction Minister, who is responsible for awarding the contract, serves as president. Faraway 国家现在考虑一个重要项目的很有价值的合同的签订方，Goodly 公司是该国考虑的候选人之一。Goodly 公司捐给一个慈善机构 10,000 美元，负责授予合同的 Faraway 国家建设部长担任该慈善组织的董事长。

In this case, the purpose for Goodly Company's charitable contribution is not easily discernible. If the payment was given as part of Goodly Company's general charitable donations program and was not influenced by any motivation to influence the decision of Country Faraway's Construction Minister in awarding the government contract, the payment is not an illegal bribe. If the charitable contribution was given to influence the decision of Country Faraway's Construction Minister in awarding the government contract, the payment may be an illegal bribe.

在本案中，Goodly 公司慈善捐款的目的不是很容易辨别。若此项支付是 Goodly 公司慈善捐助项目的一部分，且没有受到支配 Faraway 国家建设部长授予合同的决定的任何动机的影响，则不是非法行贿。若该慈善捐款的给予是为了影响 Faraway 国家建设部长授予政府合同的决定，则可能是非法行贿。

In determining the subjective intent behind payments or gifts to foreign government officials, the U.S. Department of Justice ("DOJ") or U.S. Securities and Exchange Commission ("SEC") analyzes the factual circumstances surrounding such gifts or payments. In an FCPA investigation, the DOJ and SEC will most likely interview company and government officials, review corporate communications and records, and conduct other extensive investigations to determine whether payments or gifts were made with illegal intent to bribe foreign government officials.

在认定向外国政府官员支付或送礼背后的主观意图时，美国司法部（“DOJ”）或美国证券交易委员会（“SEC”）分析有关送礼或支付的事实情况。在 FCPA 调查中，DOJ 和 SEC 最有可能与公司和政府官员面谈，查看公司通讯和记录，进行其他深入调查，进而认定支付或送礼是否是在贿赂外国政府官员的不法意图下做出的。

Associates or Representatives questioning whether payments or gifts in certain transactions raise FCPA risks should contact the Sonsio Compliance Team. The Sonsio Compliance Team will analyze the proposed transaction and advise on a course of action approved by the appropriate Sonsio executive.

如工作人员或代表对特定交易中的支付或送礼是否造成 FCPA 风险有疑问，应与 Sonsio 合规团队取得联系。Sonsio 合规团队将对提议的交易进行分析，并建议采取 Sonsio 相关管理人员批准的行动。

Associates or Representatives with information about transactions undertaken to unduly influence government officials should contact the *Compliance Hotline*.

了解非法影响政府官员的交易的有关信息的工作人员和代表应联系 *合规热线*。

3.6 Accounting – Books and Records; Internal Controls 财务—簿册及纪录；内部控制

In addition to criminal and civil liability for illegal bribery of foreign officials, the FCPA also imposes criminal and civil liability for accounting irregularities related to such bribery. The FCPA prohibits U.S. publicly traded companies and companies that submit SEC reports from inaccurately recording bribes and other payments in their financial accounting systems and records. These types of violations are referenced as “books and records” violations. The FCPA also requires that such companies implement reasonable internal financial and accounting controls to ensure that corporate transactions are appropriately approved and follow corporate guidelines.

除了向外国官员非法行贿施加刑事和民事处罚外，FCPA 对于与贿赂有关的财务违规亦会施加刑事和民事责任。FCPA 禁止美国公开上市交易的公司和提交 SEC 报告的公司在其财务会计系统和记录中不准确地记录贿赂和其他支付。这些违法行为被称为“簿册和记录”违规。FCPA 要求这些公司实施合理的内部财务和会计控制，以确保公司交易获得恰当的批准且遵守公司规定。

Books and Records Violations 簿册及记录违规行为

Generally, the SEC requires that companies submitting financial reports accurately record financial information in all of their accounting reports and underlying ledgers. Falsely or inaccurately describing commercial transactions in such a company’s accounting records violates the FCPA. Under this *Compliance Manual*, Sonsio Associates must accurately describe the nature and reason for all expenses when submitting these to Sonsio’s Accounting Department. In turn, Sonsio’s Accounting Department must ensure that Sonsio’s financial reports and accounting ledgers accurately describe and detail all company information.

通常来讲，SEC 要求提交财政报告的公司在其全部会计报告和分类账簿中准确记录财政信息。在公司的会计记录中虚假或错误描述商业交易被视为违反 FCPA。依据本《合规手册》，在向 Sonsio 财务部门提供这些信息时，工作人员必须准确描述所有费用的性质和支付原因。相应地，Sonsio 的财务部门也应确保 Sonsio 的财政报告和会计分类账簿准确描述和详细说明公司所有信息。

Please see the scenario below concerning “books and records” violations.
请参看下列有关“簿册及纪录”违规行为的案例。

Scenario 3 - Books and Records Violations

案例 3—簿册及纪录违规行为

Accurecord Company is listed on the New York Stock Exchange and submits financial reports to the SEC. An Accurecord salesperson, Ms. Wantdeal, gives Country Faraway's Construction Minister \$10,000 in cash in order to secure a valuable government contract. Ms. Wantdeal submits a cash payment request to Accurecord Company's Finance Department that describes the cash payment as being made for "Country Faraway Licensing and Inspection Fees." Accurecord 是一家纽约证券交易所上市公司，向 SEC 提交财务报告。为了获得一份很有价值的政府合同，Accurecord 的一位销售人员 Wantdeal 女士给予 Faraway 国建设部部长 10,000 美元现金。Wantdeal 女士向 Accurecord 公司的财务部门提交现金付款请求，将现金支付描述为 "Faraway 国执照和检查费"。

Ms. Wantdeal and Accurecord Company will most likely be determined to have violated the FCPA by (1) paying an illegal bribe to Country Faraway's Construction Minister; (2) falsely and inaccurately recording the bribe in Accurecord Company's financial and accounting records; and (3) as detailed below, Accurecord Company may be determined to have failed to implement appropriate internal controls over its accounting systems. Ms. Wantdeal and Accurecord Company will be subject to both FCPA criminal and civil penalties.

Wantdeal 女士和 Accurecord 公司极有可能被认定为已经违反了 FCPA：（1）向 Faraway 国建设部部长非法行贿；（2）在 Accurecord 公司的财务和会计记录中虚假和错误记录该贿赂；以及（3）如下所述，Accurecord 公司可能会被认定为未能对其会计系统适用适当的内部控制。Wantdeal 女士和 Accurecord 公司将面临 FCPA 刑事和民事处罚。

In accordance with the FCPA and this *Compliance Manual*, Associates must submit accurate details concerning expenses and payments and take necessary measures to ensure Sonsio accounting records accurately reflect the nature of all commercial transactions. For example, if money paid to a foreign government official is a "facilitating payment," as discussed below, the expense should be included in an account for "facilitating payments."

根据 FCPA 和本《*合规手册*》，工作人员必须提交有关费用和支付的准确详细情况，并采取必要措施确保 Sonsio 的会计记录能够准确反映所有商业交易的性质。例如，若向外国政府官员支付的费用是如下所讲的“疏通费”，该费用应包含在“疏通费”账户中。

Associates with questions about accounting issues and risks under the FCPA should contact a member of the Sonsio Compliance Team. Associates with information about irregular accounting or financial matters should contact the *Compliance Hotline*.

对 FCPA 下的财务问题和风险有疑问的工作人员应联系 Sonsio 合规团队成员。掌握有关不合法的会计或财务事项信息的工作人员应拨打 *合规热线*。

Internal Financial and Accounting Controls

内部财务和会计控制

The FCPA requires that companies submitting reports to the SEC have appropriate internal corporate controls such as to have reasonable assurance that:

FCPA 要求向 SEC 提交报告的公司实施适当的公司内部控制，例如合理保证措施：

- (i) transactions are executed in accordance with management’s general or specific authorization;
按照管理层的一般或特别授权执行交易；
- (ii) transactions are recorded as necessary (I) to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements, and (II) to maintain accountability for assets;
交易的记录必须（I）允许按照通用会计准则或其他适用标准准备财务报表以及（II）确保资产记录的明晰；
- (iii) access to assets is permitted only in accordance with management’s general or specific authorization; and
只有在管理层一般或特别授权允许后方可使用资产； 以及
- (iv) the recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences.
在合理的时间间隔内将记录的资产明晰状况与现有资产进行对比，并对任何差异采取适当行动。

15 U.S.C. (美国法典) § 78m(b)(2)(B).

Any questions about the FCPA’s internal controls provision should be raised with the Sonsio Compliance Team. Information about irregular accounting or financial matters should be reported to the *Compliance Hotline*.

若对 FCPA 的内部控制规定有任何疑问，应联系 Sonsio 合规团队。有关不合法的会计或财务事项的信息，应向 *合规热线* 举报。

3.7 Facilitating Payments **疏通费**

Sonsio does not permit payments to foreign government officials under the argument that such payments are permissible *facilitating payments*. Under the FCPA, payments to foreign government officials to expedite normal, routine, and non-discretionary services are considered to be “facilitating payments.” Such facilitating payments are not considered to be illegal bribery under the FCPA. This concept is illustrated by the following scenario.

Sonsio 不允许以 *疏通费* 的名义向外国政府官员支付费用。FCPA 下，向外国政府官员支付费用，以促进正常的、常规的和无自由裁量权的服务，此类支付被称为“疏通费”。此类疏通费不被视为非法行贿，如下列案例所示。

Scenario 4 – Facilitating Payments

案例 4—疏通费

Faraway Country’s Customs Officer Patoship insists that ImExport Company pay Officer Patoship \$200, in addition to the normal Faraway Country Customs inspection fee, before Officer Patoship will undertake the routine inspection of ImExport Company’s container of imported goods. If ImExport Company pays Officer Patoship only to ensure its goods’ inspection, and not to gain advantage over other companies by having an earlier or exclusive goods inspection, such payment would likely be considered a permissible facilitating payment under the FCPA.

Faraway 国家的海关官员 Patoship 坚持要求除了 Faraway 国家的通常的海关查验费之外，在 Patoship 对 ImExport 公司的进口货集装箱进行常规检查之前，ImExport 公司还需向其支付 200 美元。若 ImExport 公司向 Patoship 支付疏通费只是用于货物检查，而不是通过提前或专有的货物检查获得比其他公司更多的优势，此类支付讲则可能被视为 FCPA 下准许的疏通费。

Although facilitating payments are permissible under the FCPA, they may violate the U.K. Bribery Act. As stated above, Sonsio does not permit payments to foreign government officials under an argument that such payments are *facilitating payments*. 尽管在 FCPA 下疏通费是被准许的，但却可能违反了英国反贿赂法。如上所述，Sonsio 不允许以 *疏通费* 的名义向外国政府官员支付费用。

Associates questioning whether payments to foreign government officials would violate the FCPA or U.K. Bribery Act should contact the Sonsio Compliance Team. Information about facilitating payments should be reported to the *Compliance Hotline*. 对向外国政府官员支付费用是否违反 FCPA 或英国反贿赂法有疑问的工作人员应联系 Sonsio 合规团队。有关疏通费的信息应向 *合规热线* 举报。

3.8 Defenses 辩护

The FCPA recognizes two defenses to illegal bribery allegations:
FCPA 承认两种对非法行贿指控的辩护：

- (1) the payments or gifts to the foreign government official were legal under the written laws or regulations of the foreign official’s country; or
依据外国政府官员国家的成文法律或法规，支付或送礼是合法的；或
- (2) the payments or gifts to the foreign official were in furtherance of legitimate and reasonable corporate activities.

向外国政府官员支付费用或送礼，是为了促进开展合法和合理的公司活动的。

In addition, companies and individuals can also assert as a defense to allegations of illegal bribery that such bribes resulted from foreign government officials’ extortion and

were necessary to avoid imminent physical danger to company employees. Payments to government officials under such a scenario would not be FCPA violations.

此外，公司和个人也可以对非法行贿指控提出以下辩护：该贿赂是由于被外国政府官员勒索导致的，而且贿赂对于避免给公司员工造成即将发生的人身伤害是必要的。在此情况下向政府官员支付费用并不视为违反 FCPA。

Sonsio implemented this *Compliance Manual* and other anti-corruption policies to provide Associates and Representatives guidance on how to identify and avoid FCPA risks and possible violations. In accordance with the procedures outlined in this *Compliance Manual*, potential FCPA risks should be immediately notified to the Sonsio Compliance Team for analysis and guidance. Consequently, Associates and Representatives should not consider defenses when evaluating whether proposed actions raise FCPA concerns without having first discussed the proposed activity with the Sonsio Compliance Team.

Sonsio 适用本《*合规手册*》和其他反腐败政策，为工作人员和代表提供有关如何识别和避免违反 FCPA 风险和可能的违规行为等方面的指导。根据本《*合规手册*》中规定的程序，若出现潜在的违反 FCPA 的风险，应立即通知 Sonsio 合规团队进行分析 and 指导。因此。在首先和 Sonsio 合规团队探讨提议的行动之前，工作人员和代表不得在评估提议的行动是否会引发 FCPA 问题时考虑辩护理由。

Section 4 – Agents and Business Partners (“Representatives”)

第 4 节—代理商和商业伙伴（“代表”）

Sonsio may hire or authorize certain Representatives to represent Sonsio in transactions involving foreign government agencies. For purposes of the FCPA and this *Compliance Manual*, Sonsio Representatives include our agents, business partners, lobbyists, contractors, and any other companies or individuals that Sonsio hires or authorizes to represent our company before foreign government entities.

Sonsio 可雇佣或授权特定代表，代表 Sonsio 与外国政府机关进行交易。为 FCPA 和本《*合规手册*》之目的，Sonsio 代表包括我们的代理商、商业伙伴、游说者、承包商和 Sonsio 雇佣或授权在外国政府机关前代表我们公司的其他公司或个人。

These Representatives’ efforts and actions are some of Sonsio’s most critical FCPA risks. Sonsio may be determined to have violated the FCPA through the actions of its Representatives if Sonsio either:

这些代表的工作和行动构成 Sonsio 最关键的 FCPA 风险。因为其代表的行为，Sonsio 可能会被认定为已经违反了 FCPA，如果 Sonsio 从事了以下任一种行为：

- (1) authorizes the Representative to bribe a foreign government official; or

授权代表向外国政府官员行贿；或

- (2) *should know* that the Representative is bribing a foreign official.

*应该知道*代表在向外国官员行贿。

If Sonsio suspects or is generally aware of a likelihood that its Representatives are offering bribes to government officials in a foreign country, and undertakes no due diligence or actions to investigate or confirm such actions, Sonsio may be determined to have violated the FCPA. Specifically, Sonsio Associates should question and inquire into any unusual payments to Sonsio Representatives or foreign government agencies in connection with foreign government agency agreements. Representatives should maintain the necessary documentation to support any expenses associated with Sonsio's commercial agreements and transactions with the foreign government agencies.

若 Sonsio 怀疑或意识到其代表可能在向外国政府官员行贿，但并未进行尽职调查或行动以调查或确认该行为，则 Sonsio 可能会被认为已经违反了 FCPA。具体而言，Sonsio 工作人员应对与外国政府机关协议有关的对 Sonsio 代表或外国政府机关进行不正常支付进行询问和调查。代表应保留必要文件以证实与外国政府机关之间的 Sonsio 的商业协议和交易有关费用。

The FCPA also prohibits companies from creating circumstances in which the companies willingly blind themselves to their agents' actions. If Sonsio should be aware that its Representative is engaging in illegal bribery but takes no steps to confirm the nature of its Representative's conduct, both Sonsio and its Representative may have violated the FCPA. For example, engaging a Representative in a high-risk FCPA country and setting up an automatic approval and payment system for all Representative invoices, regardless of amount and abnormal fluctuations, would raise serious FCPA concerns.

FCPA 同样禁止公司置自身于对代理商的行为熟视无睹的境地。若 Sonsio 应该意识到其代表正从事非法行贿，但未采取任何步骤确认其代表行为的性质，则 Sonsio 及其代表均可能违反了 FCPA。例如，将代表置于 FCPA 高风险国家，并为代表的所有发票设立自动批准和支付系统而无视数额的大小和异常波动，这将引起严重的 FCPA 问题。

This *Compliance Manual* requires that Associates undertake the actions below to better ensure that Sonsio engages appropriate Representatives that fully understand and comply with the FCPA and this *Compliance Manual*. 《合规手册》要求工作人员采取下列行动以更好地确保 Sonsio 聘用完全了解和遵守 FCPA 和《合规手册》的合适的代表。

Associate Actions concerning Representative Anti-Corruption Compliance

工作人员应采取的有关代表反腐败法合规的行动

- Conduct due diligence reviews of proposed Representatives to fully understand and evaluate the Representatives' qualifications, reputation, and connections to foreign government agencies and officials. 尽职调查被提议的代表，完全了解和评估代表的资格、名誉以及与外国政府机关和官员的关系。
- Periodically conduct due diligence of Representatives to ensure they are not foreign government officials, political party officers or candidates, or related to such individuals. 定期调查代表，确保他们并非外国政府官员、政党官员或候选人，或与这些人有关联。
- Meet with Representatives in their physical offices to better evaluate their business operations. 在代表的实体办公室与其会面，进而更好地评估他们的商业运作。
- Document Sonsio's due diligence efforts and how concerns were addressed. 书面记录 Sonsio 的尽职调查工作以及问题是如何解决的。
- Ensure that engaging Representatives is necessary for proposed projects. 确保雇佣的代表对于提议的项目是有必要的。
- Ensure that an agreement is signed with the Representative and that Sonsio's Legal Department reviews the agreement and includes provisions addressing FCPA and *Compliance Manual* compliance. 确保代表在协议上签字，Sonsio 的法务部门审阅该协议，协议应包括 FCPA 和《合规手册》中的规定。
- Ensure that Sonsio agreements with Representatives clearly detail payments for services and that such payments are commensurate with the services to be provided. 确保 Sonsio 与代表签署的协议详细说明劳务收支，该项支付与提供的服务相当。
- Ensure that all Representatives receive copies of this *Compliance Manual*. 确保所有代表收到本《合规手册》的副本。
- Ensure that all Representatives receive, sign and submit the *Representative Statement of Compliance Manual Receipt and Compliance Efforts* provided at **Appendix A**. 确保所有代表接收、签署和提交附录 A 中提供的《合规手册的接收和合规工作的代表声明》。
- Require that Representatives submit documentary support for invoices and expenses. 要求代表提交有关发票和费用的支持记录。
- Periodically conduct due diligence audits of selected Representatives to ensure compliance with the FCPA and this *Compliance Manual*. 定期进行尽职调查审计所选的代表，确保其遵守 FCPA 和本《合规手册》。

This *Compliance Manual* also requires that Associates be aware of and notify the *Compliance Hotline* about any Representative "red flags," such as those identified below.

《合规手册》同时要求工作人员能够意识到如下所示的“危险信号”并且通知合规热线。

Representative Red Flags

代表危险信号

- The amounts for Representatives' invoices or commissions exceed the scope of the agreed-upon services or are unexplained. 代表的发票或佣金金额超过约定服务的范围或者解释不清楚。
- Representatives insist on payment in unusual, complicated ways. 代表坚持以非正常的、复杂的方式进行支付。
- Representatives' payments to third-party sub-agents seem excessive for the scope of the agreed-upon services. 代表向第三方分代理支付的费用超过约定的服务范围。
- Representatives submit reimbursement requests for payments to unknown entities. 代表提交对未知实体付款的报销要求。
- Representatives do not want to sign a Sonsio Representative Agreement or do not want to define the scope of their services in such an agreement. 代表不想与 Sonsio 签署代表协议或者不想确定其在该等协议中的服务范围。
- Representatives are related to foreign government officials. 代表与外国政府官员有关联。
- Sonsio has unanswered questions about the general reputation of Representatives or their sub-agents. Sonsio 对于代表的总体信誉或其分代理的疑问没有得到回答。
- Representatives grant foreign governments large discounts under awarded contracts. 在授予的合同项下，代表给予外国政府特大优惠。
- Representatives do not want to sign a contract or statement documenting their agreement to comply with the FCPA. 代表不想签署书面记录其会遵守 FCPA 的合同或声明。
- Representatives have not been trained on FCPA issues. 代表未参加有关 FCPA 事项的培训。
- No due diligence is conducted on a particular Representative or its sub-agent. 未对某个特别的代表或其分代理进行尽职调查。

Associates should immediately report to the *Compliance Hotline* any Representative “red flags.”

工作人员发现任何代表“危险信号”应立即向 *合规热线* 举报。

Sonsio Anti-Corruption Compliance Manual
Sonsio 反腐败法合规手册

Appendix A
附录 A

Representative Statement of *Compliance Manual* Receipt and Compliance Efforts
《合规手册》的接收和合规工作的代表声明

I, _____, of the company _____, have this _____ day of _____, 20____, received a copy of Sonsio's *Anti-Corruption Compliance Manual*.

本人, _____公司的_____于 20____年____月____日收到 Sonsio 《反腐败合规手册》的一份副本。

I represent and warrant that as of the date on which I sign this representation, neither my company _____, nor any of its employees or officers or such individuals' immediate family members (parents, siblings, or spouses) are officials, employees, or active members of any government division or agency, political party, or a candidate for political office. I also represent and warrant that as of the date on which I sign this representation, no government agency or official, political party, political candidate, or immediate family members (parents, siblings, or spouses) of such individuals own an interest, directly or indirectly, in my company or exert control over my company's business decisions. I agree to inform Sonsio immediately of any change in such status or representation.

本人声明并保证截至本人签署本声明之日, 本人公司_____及其员工或高级职员或该等人的直系亲属(父母、兄弟姐妹或配偶)均不是官员、员工或政府部门或机构的积极成员、政党或政治处候选人。本人亦声明并保证截至签署本声明之日, 没有政府机关或官员、政党、政治候选人或该等人的直系亲属成员(父母、兄弟姐妹或配偶)在本公司直接或间接地拥有权益或者控制本公司的商业决定。本人同意若上述状态或保证发生任何变化, 将立即通知 Sonsio。

I represent that my company, its employees, and any companies or individuals that my company may hire to fulfill contractual obligations with Sonsio, and that may represent my company and/or Sonsio before government officials, will exercise all due diligence and efforts to fully comply with the U.S. Foreign Corrupt Practices Act and all countries' anti-corruption laws, as well as the policies and procedures set forth in Sonsio's *Anti-Corruption Compliance Manual*.

本人声明本公司、其雇佣的员工以及本公司可能聘请的、履行与 Sonsio 的合同义务的任何公司或个人，以及可能在政府官员面前代表本公司和/或 Sonsio 的公司或个人，将尽职并努力遵守美国海外反腐败法和所有国家的反腐败法律，以及 Sonsio 《反腐败合规手册》中规定的政策和程序。

Signature 签名

Date 日期