



Group Legal – In person compliance training

Anti-Corruption

Sept. 2025 – Joe Simon

Case studies – 1) giving gifts and 2) supplier credit note

You consider giving an important customer a **gift** valued at EUR 300 as a mark of your appreciation at the conclusion of a contract.

What should be considered?

- Am I allowed to do this?
- Is there a difference if you pay for the gift with your own money?
- Does it make a difference if you hand over the gift only after the contract has been signed?
- Does it make a difference is the gift is made to a customer's team in public?
 - Or to an individual privately?

Your department receives a **credit note** from a supplier which was hired by the procurement department of your company to provide road transport services.

You notice that the credit note is 5 % of the amount previously paid to supplier for delivered road transport services.

What are your thoughts and what would you do?

Case studies – 3) gifts to agent's family and 4) hearing about this

An agent representing a large state-owned potential customer in Asia requests expensive gifts and meals for her family – “it is common practice in our country and will help NTG get a big transport contract with the government”.

What should be considered?

- Am I allowed to do this?
- Does it make a difference that an agent, and not an employee of the potential customer, makes this request?
- Does it make a difference that it is common practice to provide expensive gifts and hospitality to gain business in that country?

A senior manager at NTG HQ **hears rumors** about the agent case above and some similar cases in countries in Asia and EMEA. When a local manager brings a case up, the senior manager says “I don't want to know details – the less I know, the better!”

What should be considered?

- Is this an appropriate response?
- Does it make a difference that the senior manager is located in Denmark, not in a country where the bribery cases may occur?
- Does it make a difference that the senior manager does not know or want to know details about possible bribery?

What are the consequences in case NTG is involved in improper business practices?

- Civil and criminal Liability for NTG
- Civil and criminal liability for NTG employees involved in improper business practices
- Fines for NTG
- Fines for NTG employees involved in improper business practices
- Investigations and monitoring by regulators

Group Legal is here to help & guide you!

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NEWS

Ericsson fined \$1 billion for widespread corruption

The Swedish telecoms giant has agreed to settle a bribery allegation case spanning Asia and the Middle East. US authorities accused Ericsson of bribing government officials "through slush funds, gifts, and graft."

Beer giant Carlsberg bribed Indian officials: Danish report

Carlsberg said they would initiate an audit of its processes in India

Web Desk | September 16, 2019 23:02 IST



Maersk offices raided in Brazil over Petrobras bribe probe

Anti-bribery prosecutors say actions concern the securing of shipping contracts



XPO Last Mile settles third multimillion dollar wage lawsuit

XPO Logistics has settled another wage lawsuit with drivers in a California courtroom. This time, nearly 4,000 drivers will split \$5.5 million. Two other similar lawsuits have been settled since May.

According to federal court documents from the U.S. District Court in Northern California, XPO Last Mile agreed to pay 3,772 class members \$5.5 million to end a lawsuit that was originally filed in December 2016.

The lawsuit claims that XPO Last Mile failed to provide legally compliant meal and rest breaks, failed to pay wages for all hours worked, waiting time penalties, reimbursement of business expenses and legally compliant pay stubs, according to settlement documents.

EU's Court of Justice upholds fines on Kuehne & Nagel, Deutsche Bahn, others for cartels in the air freight sector

Atea bribery case: Former group CEO walks away with lighter sentence but former Danish sales manager gets more jail time

Two out of three Atea execs, including former group CEO, breathe a sigh of relief as their sentences are reduced, but their colleague now faces a six-month unconditional sentence



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Hempel to pay millions in bribery case

The coating manufacturer will pay a fine of approximately USD 33.44 million in a German bribery case which marks the largest fine in the history of the Danish financial police. "We have cleaned up and we have moved on," says CEO Henrik Andersen.



Further reading

Baltic eyes the end to the dry bulk downturn

Kuehne + Nagel's owner projects upwards of 20,000 layoffs

Hafnia reports USD

What is corruption?

In short: corruption is paying someone to do what they should not do, or not do what they should do

1

In detail: corruption in business means

- ...the **offer, promise** or receipt of **anything of value**...
- ...**to** or **from any person** (not limited to public officials)...
- ...in order to obtain an **illegal or improper business advantage**
- Includes **any act facilitating bribery**, e.g., approval, giving, money transfer, false accounting

2

Anything of value includes

- Cash
- Gifts
- Entertainment
- Travel
- Meals
- Political and/or charitable contributions or sponsorship
- Business, employment or investment opportunities
- Personal discounts or credits
- Assistance to or support of family members
- Facilitation payments
- Education scholarships



Scope of Anti-Corruption legislation

Rules apply to:

1

Legal entities – NTG A/S
and global subsidiaries



HQ must know what subsidiaries do
and take action – no *willful blindness*

2

Directors, managers, employees
- anyone *facilitating* bribery



3

Third parties acting on
NTG's behalf



Window dressing – not protection

Anti-Corruption legislation applicable to NTG



United States – The Foreign Corrupt Practices Act - FCPA

- Anti-Bribery provisions
 - Illegal to pay or reward a government official to *corruptly* obtain a business advantage
- Accounting Provisions - **maintain**
 - Accurate, detailed books and records
 - Internal control systems
- Applies to US legal entities / US persons/US banks/USD transactions
- Applies if non-US entities use US entities/persons to facilitate bribes
- Requires companies to actively learn about corruption risks and mitigate
- Can easily apply to NTG



United Kingdom – The UK Bribery Act

- Anti-Bribery provisions
 - It is illegal to **pay** or **receive** a bribe
 - Applies to all forms of bribery, e.g., kickbacks to company employees, bribing government officials
 - The bribery can occur **anywhere**
 - Attempts to influence government officials to gain business are illegal
 - Requires proactive actions to avoid bribery, e.g., due diligence, training
- Applies to UK legal entities / UK persons/ non-UK legal entities and non UK persons that conduct (part of their) business in the UK
- Applies to NTG – especially as HQ of UK subsidiaries



International Conventions, local laws & customers

- OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions (1997)
- UN Convention against Corruption (2003)
- Local anti-corruption legislation
- Danish anti-bribery laws
 - HQ must know what occurs globally and stop corrupt acts
- Apply to NTG
- **DON'T FORGET CUSTOMERS!** They expect clean suppliers & require NTG to commit to no corruption

Be careful when interacting with government officials

A government official is any member, employee or person acting on behalf of:

1 Government department or agency, e.g. Port agency



2 State-owned or controlled companies, e.g. National airline



3 Members of political parties or royal families



4 International organizations (e.g. IATA)



If you have interactions with government officials, contact Group Legal for advice.

Includes third parties acting on behalf of governments, e.g., agents



When could NTG be impacted?



Risks

- NTG can be responsible for third parties interacting on our behalf with governments, e.g.,
 - brokers, agents, consultants, advisors, lobbyists
- Request by government officials for facilitation payments
 - Small value (max. EUR 150) payment to a low level public official to perform routine service NTG is entitled to receive, e.g., signing Customs documents
- Giving or receiving gifts and/or entertainment to/from:
 - Non-government officials
 - Government officials



Mitigating measures

- Due diligence on the third party
- Integrity due diligence questionnaire to be filled out by the third party
- Inclusion of compliance wording in the contract with the third party
- Facilitations payments should be actively opposed – report ALL requests to Head of Global Compliance immediately
- If the payment cannot be avoided, report it to Group Finance and Group Legal
- For **non-government officials** it is **only** allowed when:
 - it is not done for a corrupt purpose *or* as an expectation that the giver or receiver will do something in return *or* to influence decision-making
 - It is **only** business related, reasonable and appropriate
- For **government officials** it:
 - requires approval from Group Legal

Dont' forget company to company bribery – cashbacks, kickbacks, etc.

Example: Supplier sales manager and Customer procurement manager agree that

- Supplier charges Customer above-market prices for services
- Commercial businesses – not state-owned
- Sales manager pays procurement manager 5% cashbacks of invoice sums

Private sector bribery is also illegal in a growing number of countries

- Sales manager and procurement manager guilty of bribery
- Supplier & its management may be guilty if they should have been aware of illegal actions but failed to investigate or stop them
- Both managers may also be guilty of fraud against Customer

Example:

Local finance team receives undetailed EUR 2K invoice from unknown company, *Mary Jones Ltd.*

- Invoice references local NTG sales manager

Should Finance just pay the invoice or contact the sales manager?

- Sales manager says “It’s special services from Customer X – no worries, just pay it!”
 - Should Finance ask why NTG is paying an unknown company?
- NTG must know whom we pay
 - Finance team must ask details of *Mary Jones Ltd* – and contact Group Finance
 - This could be a kickback to a key customer employee

But that's just how people always do business here!

Worn-out arguments often used to try to justify corruption, e.g.,

- It's part of the local business culture – and always has been!
- Different countries have different business customs – we need to follow them



Does the argument work? NO!

- Anti-corruption laws have a global reach – the FCPA, UKBA & Danish laws require US, UK and Danish companies to act the same abroad as they do at home
- These laws are intended to stop outsourcing corruption globally
- NTG's global customers have the same expectations!

Question:

- When a police officer comes to arrest you for stealing a car, you explain that 20 other persons have just stolen cars – will the officer let you go?
 - **Or say:** Thanks! After arresting you, I'll arrest them?



NTG's policy on Anti-Corruption



- NTG's Policy on Anti-Corruption sets out required actions and procedures to ensure compliance with anti-corruption laws – Find the Policy on NTG's Intranet or [here](#)
- **NTG enforces the policy** - violators risk severe employment consequences, e.g., dismissal
 - NTG will cooperate with public authorities in investigating suspected violations

What is expected of you?



- Read, understand and comply with the Policy
 - **The Policy applies to everyone in our group – whatever their role, wherever they are**
 - **NTG will always work harder to gain an honest deal than easily gain a corrupt deal**
 - *NTG would rather lose a lucrative business deal than gain it through corruption*
- Contact Group Legal - jsi@ntg.com or pk0@ntg.com - with questions, doubts, concerns
- Speak up in case of doubt or suspected violations - find NTG's Whistleblower System *Speak Up* [here](#) - and the Whistleblower Policy on NTG's Intranet or [here](#)

Case study – giving gifts and supplier credit note

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The background features a dark blue field filled with various 3D cubes and letters. The cubes are rendered in shades of blue and green, with some appearing to be stacked or overlapping. The letters, including 'N', 'T', 'G', and 'M', are scattered throughout in a lighter blue color, some appearing as large, bold characters and others as smaller, more subtle elements. The overall aesthetic is modern and geometric.

Thank you!