

**TAXI
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Anti-Corruption & Anti-Bribery Policy

Zero tolerance · Integrity in every trip, every partnership, every transaction

TAXITEL

ISSUED BY

MHD Nael Almallah & His Partners Co. (TaxiTel)
Ground transportation across Syria since 2004 · Offices in Aleppo and
Damascus

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REVIEW

Reviewed at least annually by the Managing Director

APPROVED BY

Mohamed Almallah, Managing Director

CLASSIFICATION

Shareable with clients and business partners

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Issued by	MHD Nael Almallah & His Partners Co. (TaxiTel)
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Applies to	All owners, staff and drivers; freelance car owners, suppliers, agents and business partners acting for TaxiTel; and affiliated transport and mobility ventures
Approved / next review	September 2026 / September 2027 (reviewed at least annually)
Classification	Shareable with clients and business partners
Basis	Consolidates the integrity standards applied under TaxiTel's contracts with UN agencies and international NGOs (including the UN Supplier Code of Conduct) and its Driver Conduct and Service Quality Handbook

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SECTION 01

1 Policy Statement

Zero Tolerance

Since 2004, TaxiTel has earned the trust of United Nations agencies, international NGOs, international business partners, companies and families across Syria by doing one thing consistently: delivering safe, reliable transport honestly. That trust is our most valuable asset, and bribery or corruption of any kind would destroy it.

TaxiTel has zero tolerance for bribery and corruption. We will never offer, pay, request or accept a bribe, a kickback or any other improper advantage — directly or through anyone acting on our behalf — to win or keep business, to obtain a licence or permit, to pass a checkpoint, to speed up a service, or for any other reason. We would rather lose a contract, a trip or a day's work than obtain it improperly.

This Policy brings together, in one written document, the integrity standards TaxiTel already works under in its contracts with United Nations agencies, international NGOs and other partners — including the United Nations Supplier Code of Conduct — and in its Driver Conduct and Service Quality Handbook.

This commitment applies equally to everyone who works for or with TaxiTel, from the Managing Director to every driver on the road, and to every freelance car owner, workshop and supplier we engage.

Commitment of the Managing Director

I personally own this Policy and expect every member of the TaxiTel team to follow it without exception. No one at TaxiTel will ever be penalised, demoted or lose work for refusing to pay or accept a bribe, even if that refusal costs the company business.

Mohamed Almallah
Managing Director, TaxiTel

SECTION 02

2 Purpose

This Policy sets out TaxiTel's standards and the practical rules that all covered persons must follow in order to:

- prevent bribery, corruption, fraud, kickbacks and conflicts of interest in every part of our operations;
- comply with applicable Syrian law, with the anti-corruption and sanctions laws that apply to our international partners, and with the integrity, anti-fraud and supplier-conduct requirements of our clients and partners, including United Nations agencies, international non-governmental organisations and international companies;
- protect TaxiTel, its people, its clients and its business partners from legal, financial and reputational harm; and

- give staff, drivers and partners clear guidance on what to do when they face a difficult situation or suspect wrongdoing.

SECTION 03

3 Scope

This Policy applies to all **covered persons**, namely:

- the owners, partners and Managing Director of MHD Nael Almallah & His Partners Co. (TaxiTel);
- all employees, whether permanent, temporary or on probation, in the Aleppo and Damascus offices and in the field — including office staff, accountants, dispatchers, maintenance staff and **all drivers**;
- freelance (third-party) car owners and their drivers when performing trips for TaxiTel;
- subcontractors, agents, consultants, workshops, spare-parts and fuel suppliers and any other person acting for or on behalf of TaxiTel (together, **associated persons**);
- any company established, owned or controlled by the owners of TaxiTel to carry on transport or mobility business, including new ventures, franchise operations and joint projects with international partners, unless that company adopts its own policy at least as strict as this one.

It covers all TaxiTel activities in all fourteen governorates of Syria and any activity outside Syria carried out on TaxiTel's behalf, including dealings with clients, business partners, public officials, regulators, security and military personnel, suppliers, and other transport companies.

SECTION 04

4 Definitions

Term	Meaning in this Policy
Bribe	Offering, promising, giving, requesting, agreeing to receive or accepting anything of value, directly or indirectly, to improperly influence a person in the performance of their duties or to reward improper performance.
Anything of value	Includes cash and cash equivalents (vouchers, mobile credit, fuel coupons, transfers), gifts, meals, entertainment, travel, free or discounted transport, use of a vehicle, jobs or internships, loans, favours, donations and any other benefit — however small.
Corruption	The abuse of entrusted power or position for private gain, including bribery, embezzlement, extortion, nepotism, collusion and trading in influence.
Facilitation payment	A small unofficial payment made to speed up or secure a routine action that the recipient is already obliged to perform, such as passing a checkpoint, issuing a permit or releasing a vehicle.
Kickback	A payment or benefit returned to a person in exchange for awarding business, approving an invoice or selecting a supplier (for example, a garage paying a staff member for sending cars to it).

Term	Meaning in this Policy
Public official	Any person holding a legislative, administrative, judicial, security, military or municipal position (including traffic police, licensing and transport authority staff), employees of state-owned bodies, officials of de facto authorities, political party officials and candidates, and staff of public international organisations.
Client and partner personnel	Employees, consultants and representatives of any organisation that buys, or may buy, services from TaxiTel, or with which TaxiTel has or seeks a commercial partnership — including UN agencies, NGOs and international companies — and their family members.
Fraud	Any deliberate act of deception to obtain an unjust or illegal advantage, including false records, inflated invoices, fictitious trips and altered receipts.
Conflict of interest	A situation in which a covered person's personal, family or financial interests could influence, or appear to influence, their decisions on behalf of TaxiTel.

SECTION 05

5 Legal and Contractual Framework

Bribery and corruption are criminal offences under Syrian law, including the Syrian Penal Code, and may expose both the individual and the company to imprisonment, fines and loss of licences. In addition, TaxiTel's contracts with international organisations and companies commit us to their anti-fraud, anti-corruption and sanctions standards, including the **United Nations Supplier Code of Conduct** and the codes of conduct and integrity policies of each client, partner and donor.

This Policy is also aligned with international good practice, including the **United Nations Convention against Corruption**, the **OECD** anti-bribery principles and, where they may apply, the **UK Bribery Act 2010**, the **US Foreign Corrupt Practices Act** and the anti-corruption laws of the European Union member states in which our international partners are based.

The strictest rule applies

Where Syrian law, a client or partner contract and this Policy set different standards, covered persons must always follow the strictest one.

SECTION 06

6 Prohibited Conduct

Covered persons must never, directly or through any third party:

- offer, promise, give or authorise a bribe or any improper advantage to any person, whether a public official, client or partner personnel, or a private individual;

- request, agree to receive or accept a bribe, kickback, commission or personal benefit in connection with TaxiTel business;
- make facilitation payments of any amount, except as permitted in Section 8 in situations of duress;
- offer anything of value to client or partner personnel to influence a tender, a request for quotation (RFQ), a contract award, a commercial negotiation, a price, an invoice approval, a trip assignment or a performance evaluation;
- collude with other transport companies to fix prices, divide clients or rig bids;
- create false, inflated or misleading records, invoices, trip logs, fuel or maintenance claims;
- use a third party, relative, friend or intermediary to do anything this Policy prohibits; or
- threaten or retaliate against anyone who refuses to engage in, or who reports, a breach of this Policy.

SECTION 07

7 Public Officials, Licences and Permits

Our business depends on licences, permits, vehicle registrations, inspections and approvals from public authorities. These must always be obtained **on merit, through official procedures, and by paying only official fees.**

- All official fees, taxes and charges must be paid against an official receipt, in the company's name, and recorded accurately.
- No covered person may offer or give anything of value to a public official — including licensing, transport, traffic, customs or tax staff — to obtain, renew or speed up a licence, permit, registration, inspection, approval or decision, or to avoid a fine or inspection.
- Meetings with officials about licences or regulation are held openly, preferably with two TaxiTel representatives present, and their outcome is recorded.
- Agents or consultants may be used to deal with authorities only with the Managing Director's written approval, after enhanced due diligence (Section 11) and under a written contract that includes this Policy.
- Hiring a public official, or a relative of an official involved in a pending TaxiTel matter, requires the Managing Director's prior written approval and must follow normal recruitment on merit.

SECTION 08

8 Facilitation Payments and Checkpoints

Our drivers operate across all governorates and pass through many checkpoints. **Facilitation payments are prohibited**, whatever their size, whoever requests them and however common the practice may seem. This includes cash, cigarettes, fuel, mobile credit or any other item given to pass a checkpoint faster, avoid a routine inspection or secure the release of a vehicle or document.

What drivers must do when a payment is requested:

- politely refuse, explaining that TaxiTel policy does not allow any payment;

- contact the dispatch office or line manager immediately for guidance, and wait or take an alternative route where it is safe to do so;
- inform the client's focal point if the delay affects a client trip.

Exception — personal safety (duress)

If a covered person faces an **imminent threat to their life, liberty or physical safety**, or to that of passengers, they may comply with a demand to protect themselves. Safety always comes first. Any such payment must be:

- reported to the line manager and the Managing Director **within 24 hours**, with the date, location, amount and circumstances;
- recorded truthfully in the company's records as a duress payment — **never** disguised as fuel, maintenance or any other expense, and **never** passed on to a client invoice;
- notified to the affected client or business partner where its contract or policy so requires.

SECTION 09

9 Gifts, Hospitality and Entertainment

9.1 Public officials and client personnel — no gifts

Most of our institutional clients prohibit their staff from accepting any gift or hospitality from suppliers, and gifts to officials carry a high risk of being seen as bribery. TaxiTel therefore applies a strict rule: **covered persons must not offer or give any gift, meal, entertainment, favour, free or discounted private trip, or any other benefit to public officials or to personnel of UN agencies and NGOs**, regardless of value or occasion. Transport provided to client personnel must always be official, authorised and billed according to the contract.

9.2 Other business contacts

Modest gifts and hospitality with other business contacts (for example, commercial partners, suppliers or private-sector customers) may be given or received only if **all** of the following conditions are met:

- the value does not exceed **USD 50** (or its equivalent) per person, and it is occasional;
- it is given openly, not in secret, and is not cash or a cash equivalent;
- it is not offered or received during a tender, a commercial or price negotiation, or an invoice approval with that party;
- it could not reasonably be seen as creating an obligation or influencing a decision, and it is permitted by the recipient's own policies.

Token items customary in Syria, such as sweets shared during religious holidays, are acceptable within these limits. Any gift or hospitality above USD 50, or any doubtful case, must be declared to the Managing Director, recorded in the **Gifts and Hospitality Register**, and either returned or retained by the company.

9.3 Receiving from suppliers

Employees who choose, approve or deal with suppliers — including maintenance staff, dispatchers and accountants — must not accept any payment, commission, discount for personal use, free repair of a personal vehicle or other benefit from workshops, spare-parts dealers, fuel stations, freelance car owners or any other supplier.

SECTION 10

10 Conflicts of Interest

TaxiTel is part of a family business group, and family and community ties are an important part of Syrian working life. They are not wrong in themselves, but they must be **transparent**. Covered persons must declare in writing to the Managing Director, before acting, any situation in which their personal interests could conflict with TaxiTel's, including:

- a family member or close associate who owns, works for or supplies a workshop, spare-parts shop, fuel station, freelance vehicle or other supplier used or proposed by TaxiTel;
- a family member or close associate who works for a client, business partner or public authority in a role connected to TaxiTel's contracts, tenders, licences or invoices;
- any financial interest in, or paid work for, a competitor, supplier or client;
- using a TaxiTel vehicle, fuel, driver or client relationship for private paid trips or personal business.

Related-party transactions are permitted only when declared, approved in writing, and made on terms and prices no less favourable to TaxiTel than those available from an independent party. Every employee in a supervisory, procurement or finance role must renew a conflict-of-interest declaration **once a year**.

SECTION 11

11 Business Partners, Suppliers and Other Third Parties

TaxiTel can be held responsible for bribes paid by people acting on its behalf. Before engaging an associated person, and periodically afterwards, the responsible manager must:

- verify the identity, ownership and legitimacy of the partner, supplier, freelance car owner, agent or subcontractor, and keep copies of the relevant documents;
- screen them against applicable sanctions lists (see Section 16);
- apply **enhanced due diligence** to any agent, consultant or intermediary who will deal with public officials on TaxiTel's behalf — including checking their reputation and links to officials — and pay them only a fixed, documented fee that is proportionate to genuine, described work;
- obtain competitive quotations for purchases above **USD 1,000**, or record in writing why this was not possible;
- make sure the agreement includes this Policy, or an equivalent anti-bribery clause, and a right to terminate for breach;

- pay only against genuine invoices, to the named supplier, through traceable means wherever possible — never to an unrelated third party or in an unexplained location.

Every freelance car owner and key supplier must sign the **Supplier Anti-Bribery Declaration** in Appendix C.

SECTION 12

12 Tenders, Commercial Negotiations and Fair Competition

- All communication about tenders and RFQs must go through the client's official channels and the points of contact named in the tender documents. Commercial negotiations with partners are conducted openly by authorised TaxiTel representatives and documented.
- Covered persons must not seek or use confidential information about competitors' prices or a client's evaluation, and must immediately report any offer of such information.
- Prices submitted must be genuine and independently prepared. Any agreement or contact with competitors about prices, fares, bids or dividing clients or territories is prohibited.
- No offer of employment, consultancy or other benefit may be made to client, partner or public-sector personnel involved in TaxiTel's contracts or licences, or to their family members, while they are involved or within twelve months afterwards, without the Managing Director's prior written approval.
- Any request for a payment or favour from client or partner personnel must be refused and reported immediately to the Managing Director, who will report it to the organisation concerned.

SECTION 13

13 Accurate Records, Invoicing and Cash

Honest records are our strongest protection. All trips, kilometres, working days, vehicle movements, fuel fills, maintenance costs, driver cash advances and repayments must be recorded **accurately, completely and promptly** in TaxiTel's management system (TaxiTel Admin).

- Invoices to clients must reflect only services actually delivered, at the prices in the applicable contract. Inflated kilometres, fictitious or duplicate trips, and altered dates, receipts or odometer readings are strictly prohibited.
- Fuel and maintenance claims must be supported by genuine receipts and match the vehicle and the driver concerned.
- No off-the-books account, cash fund or undocumented payment may be created for any purpose.
- Driver cash advances must be recorded and reconciled; cash must be held and handled in line with company procedures.
- Accounting and operational records must be kept for **five years**, or longer if a client contract or the law requires it, in line with the Records Management and Data Retention Policy (TT-POL-003), and be made available to clients, partners, donors and auditors exercising their contractual audit rights.

SECTION 14

14 Anti-Money Laundering and Payments

Syria remains a largely cash-based economy, which increases the risk of money laundering and hidden payments. TaxiTel applies the following controls:

- Payments to and from the company are made through traceable channels — bank transfer, recognised money-transfer companies or receipted cash — and always in the name of the real counterparty.
- Cash payments are kept to what is operationally necessary, are receipted and approved at the appropriate level, and are reconciled regularly.
- TaxiTel does not accept payments from, or make payments to, unknown third parties, and does not split payments to avoid approval limits or reporting.
- Revenue collected from passengers, clients or partners is recorded completely and remitted in full, in line with the relevant contract.
- Any unusual payment request, source of funds or transaction pattern must be reported to the Managing Director before the transaction proceeds.

SECTION 15

15 Donations, Sponsorships and Political Activity

- TaxiTel does not make contributions of any kind, in cash or in kind, to political parties, candidates, armed groups or political campaigns.
- Charitable donations and sponsorships may be made only to legitimate, identifiable organisations, must be approved in writing by the Managing Director, recorded, and must never be linked to obtaining or keeping business or to any official decision.
- Employees may take part in community life in a personal capacity, but must never use TaxiTel vehicles, funds or name for political purposes.

SECTION 16

16 Sanctions, Export Controls and Counter-Terrorism Financing

Because we operate in Syria and work with humanitarian clients and international partners, TaxiTel takes special care that no company funds, vehicles, fuel or services — and no client or partner assets — benefit sanctioned persons or armed groups, or are diverted from their intended purpose.

- Business partners, suppliers, freelance car owners and agents are screened before engagement, and periodically afterwards, against the **United Nations Security Council Consolidated List** and the **EU, UK and US sanctions lists** that apply to TaxiTel or to its international partners, and any other list required by contract.
- TaxiTel complies with the sanctions and export-control restrictions that apply to technology, software, equipment and funds provided by international partners, and will not re-transfer them to any prohibited person or use.

- TaxiTel will not knowingly deal with, or make funds available to, any person or entity on those lists.
- Client vehicles, fuel, cargo and passengers are used only for the purposes authorised by the client.
- Any suspicion of diversion or of a link to a sanctioned party must be reported to the Managing Director immediately, and will be notified to the affected client or partner.

SECTION 17

17 Reporting Concerns and Whistleblowing

Every covered person has a duty to report, as soon as possible, any actual or suspected breach of this Policy, and any request or offer of a bribe. You do not need proof — a genuine concern is enough.

Channel	How to use it
Line manager or office manager	In person or in writing, for most concerns.
Managing Director	Directly, in person or by e-mail to mohamed@lemallah.com — especially if the concern involves your manager.
Anonymous written note	Delivered in a sealed envelope marked “Confidential — Managing Director” at the Aleppo or Damascus office.
Client and partner channels	Staff, drivers and partners may also report directly to the ethics, fraud or investigation channel of the client or partner concerned.

Protection for people who speak up

Reports are handled confidentially and shared only with those who need to know. **TaxiTel will not tolerate any retaliation** — dismissal, loss of trips, reduced pay, threats or harassment — against anyone who refuses to pay a bribe or who reports a concern in good faith, even if the concern turns out to be mistaken. Retaliation is itself a serious breach of this Policy. Deliberately false or malicious reports will be treated as misconduct.

SECTION 18

18 Investigation and Cooperation with Clients and Partners

- The Managing Director, or a person appointed by them who is independent of the matter, will ensure that every report is assessed promptly and, where appropriate, investigated fairly and confidentially.
- Evidence and records must be preserved. No one may destroy, alter or hide documents or data relating to a report.
- Where a matter concerns a client's or partner's contract, funds, assets, platform or personnel, TaxiTel will inform the organisation concerned promptly and within any period set in the contract, and will cooperate fully with investigations and audits by that organisation, its donors and competent authorities.

- Where appropriate, matters will be referred to the competent authorities.

SECTION 19

19 Consequences of a Breach

- **Employees and drivers:** disciplinary action up to and including dismissal, in line with TaxiTel's disciplinary and written-warnings procedures. Serious breaches — such as paying or accepting a bribe, a kickback, or falsifying invoices — may lead to immediate dismissal without prior warning.
- **Business partners, agents, freelance car owners, suppliers and subcontractors:** immediate termination of the relationship and exclusion from future work.
- **All covered persons:** recovery of any loss suffered by TaxiTel, its clients or its partners, and referral to the competent authorities where the law requires or the circumstances justify it.

SECTION 20

20 Roles and Responsibilities

Who	Responsibility
Managing Director	Owns this Policy; acts as Compliance Officer; approves exceptions, related-party transactions and the appointment of agents dealing with public officials; oversees reports and investigations; reports to clients and partners where required.
Office managers (Aleppo and Damascus)	Ensure staff and drivers are trained and follow the Policy; keep the Gifts and Hospitality Register; escalate concerns immediately.
Accounting and finance	Maintain accurate records; check invoices, fuel and maintenance claims against operational data; reconcile cash; flag irregular payments.
Maintenance and procurement staff	Select suppliers fairly; obtain quotations; refuse any personal benefit from suppliers; obtain Supplier Declarations.
Every covered person	Read, understand and follow this Policy; refuse improper requests; report concerns; sign the annual acknowledgement.

SECTION 21

21 Training, Communication and Review

- All new staff and drivers receive a briefing on this Policy during induction and sign the acknowledgement in Appendix B.
- Refresher training is provided at least once a year and whenever the Policy changes. Driver training is delivered in Arabic through practical, scenario-based briefings.
- This Policy is shared with suppliers, agents and freelance car owners, and is available to clients and business partners on request.

- The Managing Director will review this Policy at least **once a year**, and after any significant incident, change in law, or new client or partner requirement.

APPENDIX A

Red Flags — Warning Signs

The following situations do not always mean wrongdoing, but they must be taken seriously and reported to a manager or the Managing Director:

- A request for payment in cash, to a third party, or to an account in another name or country.
- A supplier, agent, workshop or freelance owner suggested strongly by a public official or by client or partner personnel.
- Invoices with vague descriptions, round figures, or kilometres, days or fuel that do not match trip records.
- A staff member who always uses the same workshop or parts dealer and resists competitive quotations.
- Unusually high commissions, “consultancy” or “facilitation” fees with no clear service.
- Client, partner or public-sector personnel asking for free private trips, personal favours or jobs for relatives.
- An agent or consultant who asks for a success fee, an advance in cash, or payment in a third country to obtain a licence or approval.
- A request to change a price or invoice after approval, or to split an invoice to avoid approval limits.
- Pressure to skip documentation “just this once”, or refusal to sign a Supplier Declaration.

APPENDIX B

Employee / Driver Acknowledgement

Every employee and driver must sign this acknowledgement on joining TaxiTel and renew it every year. The signed copy is kept in the personnel file.

EMPLOYEE / DRIVER ACKNOWLEDGEMENT AND ANNUAL DECLARATION

I confirm that:

- ☐ I have received, read and understood the TaxiTel Anti-Corruption and Anti-Bribery Policy (TT-POL-001), and its contents have been explained to me.
- ☐ I will comply with it at all times, will not offer, pay, request or accept any bribe, kickback or facilitation payment, and will report any breach or request I become aware of.
- ☐ I understand that a breach may lead to disciplinary action, including dismissal, and to referral to the competent authorities.
- ☐ I have no conflict of interest to declare **OR** I have declared the following conflicts of interest in writing to the Managing Director:

Full name		Position	
Office		Date	
Signature			

APPENDIX C

Supplier Anti-Bribery Declaration

To be signed by every freelance car owner, subcontractor, workshop and key supplier before working with TaxiTel, and renewed each year.

SUPPLIER ANTI-BRIBERY DECLARATION

On behalf of the supplier named below, I declare that:

- ☐ We have received TaxiTel's Anti-Corruption and Anti-Bribery Policy and will comply with it when working for or with TaxiTel.
- ☐ We have not offered, paid or promised, and will not offer, pay or promise, any bribe, commission or benefit to any TaxiTel employee, client personnel or public official in connection with TaxiTel business.
- ☐ No TaxiTel employee or relative of a TaxiTel employee has any ownership or financial interest in our business, except as declared below.
- ☐ Neither we nor our owners appear on the United Nations Security Council Consolidated List or any other applicable sanctions list.
- ☐ Our invoices will reflect only genuine services and goods actually delivered. We accept TaxiTel's right to review records relating to its work, and that any breach allows TaxiTel to terminate our relationship immediately.

Declared interests

Supplier name

Type of supply

Signatory name

Date

Signature

Stamp