



# Anti - Bribery & Corruption Policy

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# Definitions

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- **“Agent”** Any individual acting as an agent, paid by the Agile Content Group or acting on the Agile Content Group’s behalf in negotiating with Third Parties.
- **“Bribery” / “Corruption”** Bribery occurs when one person offers, pays, seeks or accepts a payment, gift, favour, or a financial or other advantage from another person to influence a business outcome improperly, to induce or reward improper conduct or to gain any commercial, contractual, regulatory or personal advantage. It can be direct or indirect and through Third Parties.
- **“Agile Content Group”** All subsidiaries and affiliated companies of the Agile Content Group.
- **“Conflict of Interest”** Occurs when an individual or organization is involved in multiple interests, one of which could possibly corrupt, or be perceived to corrupt, the motivation for an act in another interest.
- **“Donation”** A Donation is a voluntary contribution in the form of monetary or non-monetary gifts to a fund or cause for which no return service or payment is expected or made. Contributions to industry associations or fees for memberships in organizations that serve business interests are not necessarily considered Donations.
- **“Employee”** For the purposes of this policy this includes all individuals working at all levels and grades, including senior managers, officers, directors, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded staff, home-workers, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with Agile Content, or any of our subsidiaries or joint ventures or their employees, wherever they are located.
- **“Facilitation Payments”** A form of Bribery in which small payments are made with the purpose of expediting or facilitating the performance by a Public Official of a routine governmental action and not to obtain or retain business or any other undue advantage. Facilitation payments are typically demanded by low level and low-

income Public Officials in exchange for providing services to which one is legally entitled without such payments.

- **“Gifts, Invitations & Hospitality”**: Invitations given or received in social functions, sporting events, meals and entertainment, gifts or customary tokens of appreciation.
- **“Intermediary”** Includes but is not limited to Agents, distributors, consultants, sales representatives, implementation partners, sales partners.
- **“Kickback”** A bribe to obtain an undue advantage, where a portion of the undue advantage is 'kicked backed' to the person who gave, or is supposed to give, the undue advantage. <sup>bribe</sup>
- **“Public Official”** Officials or employees of any government or other public body, agency, or legal entity, at any level, including officers or employees of state-owned enterprises and officers or employees of enterprises which are mandated by a public body or a state-owned enterprise to administrate public functions.
- **“Third Party”** Any individual or organization you may come into contact during your work with the Agile Content Group. This includes actual and potential customers, suppliers, business contacts, Intermediaries, government, and public bodies, including their advisors, representatives and officials, politicians and political.

## Policy Statement

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It is the Agile Content Group policy to conduct our business in an honest and ethical manner. We take a zero-tolerance approach to Bribery and Corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and to implementing and enforcing effective systems to counter, prevent and deter any fraudulent or corrupt act. Agile Content Group prohibits corruption of government officials and the payments of bribes or kickbacks of any kind, whether in dealings with public officials or individuals in the private sector.

We are committed to observing and enforcing the standards of conduct derived from any and all laws relevant to countering bribery and corruption, in all the jurisdictions in which we operate. If you have any doubts or concerns regarding the applicable legislation or how this may concern you, don't hesitate to contact [legalteam@agilecontent.com](mailto:legalteam@agilecontent.com).

Agile Content Group prohibits any type or form of payment, offering or promising of bribes (or anything of value), for obtaining an improper benefit, to any Third Party, public or private, with whom Agile Content is/can or will be doing business.

Agile Content Group also prohibits any type or form of request or acceptance to receive a bribe (or anything of value), to provide an improper benefit, to any Third Party, public or private, with whom Agile Content is/can or will be doing business.

## Scope

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This Policy applies to the Agile Content Group universe, including officers, directors, agents and relevant third parties, partners, providers, and customers.

It shall be communicated to everyone in the Agile Content Group universe, at the beginning of every relationship and as appropriate thereafter.

It also applies to all countries or territories where the Agile Content Group operates. Where local customs, standards, laws, or other local policies apply that are stricter than the provision of this policy, the stricter rules must be complied with. However, if this policy stipulates stricter rules than local customs, standards, laws or other local policies, the stricter provisions of this policy shall apply.

## Prohibition of Bribery

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No person subject to this Policy shall offer, provide, or authorise, a bribe or anything which may be viewed as a bribe either directly or indirectly or otherwise through any third party; or request or receive a bribe or anything which may be viewed as a bribe either directly or

indirectly or otherwise through any third party, or perform their job functions improperly in anticipation, or in consequence, of a bribe.

The prohibition on accepting a bribe from, or giving a bribe to, any person applies to any person acting during a business, as an employee of a business or otherwise on behalf of others in relation to their performance of their duties and to public officials. Any dealings with public officials present a particularly high risk. Even the appearance of improper conduct in the context of public officials would have a significant reputational impact on the Agile Content's group public image. Therefore, it is mandatory that every Agile Content employee and contractor take special care in these situations and always comply with this Policy.

Under this Policy, public officials include any officer, employee or representative of the government or a government-owned entity. The term will also extend to a legislative, administrative, or judicial official, regardless of whether elected or appointed; an officer of, or individual who holds a position in, a political party; a candidate for political office; or person who otherwise exercises a public function for or on behalf of any country. This list is not exhaustive so if you have any doubts concerning this policy you should consult with the legal department ([legalteam@agilecontent.com](mailto:legalteam@agilecontent.com)) if you have any questions or concerns.

Agile Content can be held responsible for the actions of third parties (e.g., distributor, agent, contractor, supplier, joint venture partner) acting on its behalf. As such, care must be taken to ensure that those third parties do not engage or attempt to engage in bribery. Therefore, all group companies shall always ensure that:

any new third parties (or third parties whose contracts are being renewed) who provide services on behalf of RB contractually agree to abide by the principles set out in our Code of Conduct and this Policy:

- Undertake sufficient due diligence in relation to any proposed acquisition or joint venture to ensure that bribery is unlikely. This may include a search of the database on anti-bribery and sanctions lists and checking for relationships with public officials. The results of the due diligence process shall be appropriately documented.
- Undertake sufficient due diligence (including checking of responses) in relation to the new third party's background, capability, and reputation to ensure that bribery is unlikely, where any of the "red flags" (see list of Red Flags further below in this

Policy) are met. This shall include a search of the database on anti-bribery and sanctions lists, checking for relationships with public officials and documenting the reasons for choosing a particular third party. The results, assessments and report of the due diligence process shall be documented and produced on request by Business owner and Procurement. If the due diligence process raises concerns, you must contact the Legal Department immediately ([legalteam@agilecontent.com](mailto:legalteam@agilecontent.com))

- repeat due diligence every year for ongoing third-party relationships or those which have not previously been checked but which meet the requirements above.

## Gifts, meals, entertainment, Invitations & hospitality

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This policy does not prohibit normal and appropriate gifts and hospitality (given and received) to or from Third Parties. In any case, its value should never exceed 100 (one hundred) Euros. Every exceeding situation must be previously analysed by the legal department which, in case of exceeding values for gifts and hospitality shall, in cooperation with the CFO, decide on each individual case, whose final opinion shall be mandatory.

Notwithstanding the above, you are prohibited from accepting a gift or giving/promising a gift to a Third Party in the following situations:

- it is made with the intention of influencing a Third Party to obtain or retain business, to gain a business advantage, or to reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favours or benefits.
- it is given in your name and not in the name of the Agile Content Group.
- it includes cash or a cash equivalent (such as gift certificates or vouchers).
- it is of an inappropriate type and value and given at an inappropriate time (e.g., during a tender process); and
- it is given secretly and not openly and transparently.

Under this Policy, we appreciate that the practice of giving business gifts varies and depends on the countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether in all the circumstances the gift or hospitality is reasonable, justifiable and proportionate. The intention behind the

gift should always be considered.

If you have any doubts or concerns, always confer with your manager and/or contact [legalteam@agilecontent.com](mailto:legalteam@agilecontent.com)

## Facilitation payments & kickbacks

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In many jurisdictions, making Facilitation Payments is illegal. We do not make, and will not accept, Facilitation Payments or Kickbacks, of any kind, anywhere in the world.

Where the facilitation payment is being extorted or you are being coerced into paying and your safety or liberty is under threat or you feel you have no alternative but to pay for personal or family peace of mind, then you should pay the Facilitation Payment and report this as soon as possible to your line manager.

## Donations

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In many jurisdictions, making Facilitation Payments is illegal. We do not make, and will not accept, Facilitation Payments or Kickbacks, of any kind, anywhere in the world.

Where the facilitation payment is being extorted or you are being coerced into paying and your safety or liberty is under threat or you feel you have no alternative but to pay for personal or family peace of mind, then you should pay the Facilitation Payment and report this as soon as possible to your line manager.

- Agile Content Group Legal Department has been consulted regarding acceptability under local law.
- There is no expectation that the donation is given in exchange for any return favor or business advantage from the government.
- The donation is not made directly to an individual government official, and there is no



- Indication that the donation will be redirected to an individual official's personal use; and
- The donation is infrequent and reasonable in amount, under the circumstances.

However, as with other government dealings, before making any donation to a government agency, always seek prior approval from the Agile Content Group Legal Department at [legalteam@agilecontent.com](mailto:legalteam@agilecontent.com)

## Books and records

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The keeping of books and records will, in reasonable detail, reflect the transactions and assets dispositions of the company. We have instituted, developed, and maintain a system of internal and external accounting controls, with periodical audits.

We will never agree to requests for false invoices or for payments of expenses that are unusual, excessive, inadequate, or otherwise that raise questions under these guidelines.

We will never make any payments to anonymous accounts that are neither in the name of the payee nor an entity known to be controlled by the payee.

## Your responsibilities

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It is not acceptable for you (or someone on your behalf) to:

- Give, promise to give, or offer, a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given.
- Give, promise to give, or offer, a payment, gift or hospitality to a Public Official or Third Party to 'facilitate' or expedite a routine procedure.
- Accept payment from a Third Party that you know, or suspect is offered with the expectation that it will obtain a business advantage for them.

- Accept a gift or hospitality from a Third Party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us in return.
- Threaten or retaliate against another Employee who has refused to commit a bribery offence or who has raised concerns under this policy; or
- Engage in any activity that might lead to a breach of this policy or perceived breach of this policy.
- Engage in any activity that might lead to, or could be construed to be, a potential conflict of interest. In such cases you should always disclaim your personal interest and abstain from participating in the related process.

It is your responsibility to ensure that all accounts, invoices, memorandum and other documents and records relating to dealings with Third Parties, such as clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts must be kept 'off-book'.

You must declare and keep a written record of all Gifts, Invitations & Hospitality according to Agile Content Group practice accepted or offered, which will be subject to managerial review.

You must ensure all expense claims relating to Gifts, Invitations & Hospitality or expenses incurred to Third Parties are submitted in accordance with the Agile Content Group's expenses policy and specifically record the reason for the expenditure.

The prevention, detection and reporting of any form of Bribery & Corruption are the responsibility of all Employees. You must notify, as soon as possible, your manager, the channel [legalteam@agilecontent.com](mailto:legalteam@agilecontent.com), or any other reporting channel made available to you by the Agile Content Group, if you are ever offered a bribe, are asked to make one, suspect that this may happen in the future, or believe that you are a victim of another form of unlawful activity.

All Employees have the responsibility to read, understand and comply with this policy. You should always avoid any activity that might lead to, be construed as, or suggest, a breach of this policy. Whenever You have any doubts or questions you should contact the Legal Department which will assist you immediately ([legalteam@agilecontent.com](mailto:legalteam@agilecontent.com))

Any Employee who breaches this policy will face disciplinary action. Any failure/violation is a cause for disciplinary action, which can lead to a dismissal.

This policy should be read in conjunction with the Agile Content Group's Code of Conduct and Business Ethics.

Employees are encouraged to raise concerns, questions, doubts, about any instance, or suspicion, of malpractice at the earliest possible stage through their line manager or other available reporting mechanisms such as the [email legalteam@agilecontent.com](mailto:legalteam@agilecontent.com)

Agile Content Group will require that all employees complete training on this Policy. Information on this Policy will form part of the induction process when collaborators begin the collaboration within the company. Existing employees will receive relevant updated training on this Policy periodically.

## Red Flags

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The following is a list of possible red flags that may arise during your work for Agile Content Group and which may raise concerns under various anti-bribery and anti-corruption laws.

The list is not intended to be exhaustive and is for illustrative purposes only.

If you encounter any of these red flags while working for us, you must report them promptly to your manager, legal department or through the email: [legalteam@agilecontent.com](mailto:legalteam@agilecontent.com).

- You become aware that a Third Party engages in, or has been accused of engaging in, improper business practices.
- If the Third-Party refuses to divulge adequate information during due diligence procedure.
- You learn that a Third Party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a 'special relationship' with foreign Public Officials.

- A Third Party insists on receiving a commission or fee payment before committing to signing up to a contract with us or carrying out a government function or process for us.
- A Third-Party requests payment in cash and/or refuses to sign a formal commission or fee agreement or refuses to provide an invoice or receipt for a payment made.
- A Third-Party request that payment is made to a country or geographic location different from where the Third Party has its tax residency or conducts business.
- A Third Party requests an unexpected additional fee or commission to 'facilitate' a service.
- A Third Party demands lavish Gifts, Invitations or Hospitality before commencing or continuing contractual negotiations or provision of services.
- A Third-Party request that a payment is made to 'overlook' potential legal violations.
- A Third-Party request that you provide employment or some other advantage to a friend or relative.
- A Third-Party request that you make a political contribution or donation to the party or charity of their choice before agreeing to undertake a business relationship with the Agile Content Group
- You receive an invoice from a Third Party that appears to be non-standard or customized.
- A Third-Party refuse to put terms agreed in writing.
- You notice that we have been invoiced for a commission or fee payment that appears large given the service stated to have been provided.
- A Third Party requests or requires the use of an Agent, intermediary, consultant, distributor, or supplier that is not typically used by or known to us; or
- You are offered an unusually generous gift or offered lavish hospitality by a Third Party.

## Protection

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Employees who refuse to take part in bribery or corruption, or who report in good faith under this policy their suspicion that an actual or potential bribery or other corruption offence has taken place or may take place in the future will be protected from detrimental treatment/retaliation. Detrimental treatment includes dismissal, disciplinary action, threats, or any other type of unfavourable treatment, connected with raising a concern.

## Governance

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The CFO and CEO shall have overall responsibility for ensuring this policy complies with our legal and ethical obligations, and that all those under our control comply with it.

The Legal Department will assist on its use and effectiveness. Managers at all levels are responsible for ensuring those reporting to them are made aware of and understand this policy and are given adequate and regular training on it.

## Monitor and reviewing

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The Agile Content Group will establish and put in place appropriate performance measures and reporting systems to monitor performance against metrics and compliance with the relevant policies, procedures, and controls.

The Legal Department will assist in the effectiveness of procedures and review, whenever necessary, the implementation of this policy, considering its suitability, adequacy, and effectiveness.

Internal control systems and procedures will be subject to regular audits to provide assurance that they are effective.