

# Threesixty Elements Statement on Bribery and Corruption

## Introduction

Threesixty Elements takes a zero-tolerance approach to bribery and corruption and we are committed to conducting our global activities free from any form of bribery and corruption. We also expect the same from any third parties providing services for or on behalf of our company. Threesixty Elements Anti-Bribery and Anti-Corruption (ABC) Policy and Standards extend to all our business dealings globally, and they are supported and endorsed by the Board of Directors, which has ultimate responsibility for their implementation. Our ABC Policy are designed to help our company and its employees to comply with the UK Bribery Act 2010 and the US Foreign Corrupt Practices Act. Colleagues must also comply with their local anti-bribery and anti-corruption legislation.

## Threesixty Elements ABC Policy and Standards

Threesixty Elements ABC Policy and Standards apply to all our employees, and are designed to ensure that them know how to identify and manage the legal, regulatory and reputational risks associated with bribery and corruption.

Under the ABC Policy, Threesixty Elements employees are:

- Prohibited from offering, promising, providing, requesting, accepting or agreeing to receive anything of value (directly or indirectly) to or from any person or entity for the purpose of:
  - Improperly obtaining or retaining business or securing an advantage; and/or
  - Inducing the recipient to perform his/her role in breach of an expectation of good faith, impartiality or trust.
- Prohibited from improperly offering, promising or transferring anything of value to a public official (directly or indirectly) in order to: influence the public official in the exercise of their public functions; obtain or retain business for Threesixty Elements; or secure an advantage for Threesixty Elements, its employees or any other entity or person.

Consistent with this, Threesixty Elements employees are:

- Prohibited from making facilitation or “grease” payments, even if this represents local practice or custom;
- Prohibited from providing employment or other work opportunities (e.g. internships or work experience) to ‘connected’ individuals (e.g. individuals with a close family connection to an important client) in order to improperly obtain or retain business or secure an advantage;
- Required to carry out appropriate due diligence on third parties when before engaging them to perform services for or on our behalf and to include appropriate ABC clauses in contractual arrangements with such third parties;
- Prohibited from offering/giving/accepting gifts or entertainment to or from third parties unless this is permitted by the relevant local business policy and/or standard;
- Prohibited from making any political contributions on Threesixty Elements behalf. We are an apolitical organization and donations (financial or in kind) to political parties, individuals or campaigns are not permitted. Any exception is a matter for consideration by the Board;
- Required to adhere to our internal requirements regarding: escalation of ABC issues and concerns; timely reporting of suspicions of, or attempts at, bribery and corruption; and suspected or actual breaches of the ABC Policy and Standards.
- Required to complete mandatory ABC awareness-raising training and any role-specific ABC training as and when assigned.

The ABC Standards contain the minimum controls requirements that Threesixty Elements employees must follow in order to comply with the policy. The Standards provide more detailed requirements regarding, amongst other things, how to deal with facilitation payment requests, gifts & entertainment, charitable donations/community

investments, commercial sponsorship, political donations, lobbying, third party relationships and mergers & acquisitions.

#### Consequences of Failing to Comply with the ABC

Employees are made aware that a failure to comply with the requirements of our ABC may lead to disciplinary action, up to and including dismissal or termination of employment.