

## **Bribery & Corruption Policy**

### **Purpose**

The Anti-bribery and Corruption policy establishes principles that must govern our conduct in order to: a) conform to the U.S. Foreign Corrupt Practices Act (FCPA), the U.K. Bribery Act, and similar anti-corruption laws worldwide and b) more broadly, reinforce our intention and obligation to act honestly and ethically in all of our business dealings.

***“People want to work with companies they can trust. We have built a strong reputation for being an ethical, trustworthy company. All employees and representatives have a responsibility to protect that reputation by demonstrating honesty and integrity as we interact with customers, business partners, and each other.” Mark Haylett, Directeur Generale.***

### **Policy statement**

Bribery and corruption are not only against our company values; they are illegal and can expose both the employee and the company to fines and penalties, including imprisonment and reputational damage.

At Plus Dynamique EURL, bribery is never permitted. We will not seek to influence others, either directly or indirectly, by offering, paying, or receiving bribes or kickbacks, or by any other means that is considered unethical, illegal, or harmful to our reputation of honesty and integrity. Employees and representatives of the company are expected to decline any opportunity which would place our ethical principles and reputation at risk. While certain laws apply only to bribes to government officials (domestic and foreign); this policy applies to non-government business partners as well.

### **What is bribery and corruption?**

Corruption is the act of improperly influencing or conducting an existing business, legal, or governmental process in a manner that is dishonest, fraudulent, or illegal with an intent to gain an advantage or procure some benefit either personally or for someone else. It is typically enabled via a bribe and often involves the use of public or fiduciary position for personal gain.

Bribery is offering, giving, or receiving anything of value with the intention of inducing a person to act or to reward a person for having acted. This includes kickbacks—giving a payment to someone who helps facilitate a transaction. It's important to understand that a corrupt act has occurred even if: A bribe does not succeed.

A person authorises or provides direction for a bribe, but no bribe is ultimately offered or paid.

“Anything of value” includes, but is not limited to:

- Cash, cash equivalents (such as gift certificates/cards), stock, personal property, and assumption or forgiveness of a debt.
- Gifts, meals, entertainment, and travel—any corporate travel, gifts, entertainment, and meals must be proportionate to the occasion.
- Political contributions whether made directly or indirectly
- Charitable contributions or sponsorships – if made to a charity at the direct request of a government official or private business partner, it could be considered an indirect bribe made in order to obtain or retain business or to secure other improper business advantage.
- Job offers or internship awards—offers to government officials (or their relatives) can present a risk of violating anti-bribery or anticorruption laws and regulations. Compliance must be consulted prior to making such offers.

### **Third parties**

Companies cannot avoid liability by using a third party to give or receive a bribe. A third party includes, but is not limited to consultants, agents, representatives, subcontractors, and subadvisors.

We must clearly convey to third parties representing the company that we expect them to comply with our Anti-bribery and corruption policy. In some jurisdictions, the company can be convicted of a criminal offense if it fails to prevent bribery carried out on its behalf by a third party even if no one in the company had actual knowledge of the bribe.

### **Government officials**

Laws and regulations are strict when dealing with government officials because they are in an ideal position to request or receive a bribe and therefore engage in corruption. Reasonable corporate hospitality that is acceptable with other business associates might not be allowable when government officials are involved.

Before such expenses are incurred, you must obtain approval from your compliance or legal contact.

A government official is any:

- individual elected or appointed to a governmental entity, official or employee of a government, official or an employee of a company wholly or partially owned or controlled by a government. This includes state-owned entities such as sovereign wealth funds.
- Candidate for political office, political party or official of a political party, or person acting in an official capacity for any of the above regardless of rank or position.

The definition of what could constitute a bribe to a government official is broad and can occur even when the benefit being offered is small, such as gifts, entertainment, and even business meals.

Some laws allow expenses which relate to reasonable and bona fide travel, accommodation, and meal expenses in connection with a contract between the company and the third party, or the demonstration of company capabilities relating to proposed business with the third party.

### **Facilitation payments**

“Facilitation or grease payments” are payments that facilitate a normal governmental function, such as to expedite processing paperwork. While these types of payments may be accepted as “a cost of doing business” in some cultures, they are illegal and counter to our values. They are not allowed under the U.K. Bribery Act and they are prohibited by this policy.

### **Reporting violations**

Employees and representatives should seek clarification on any questions or concerns regarding activities under consideration or the interpretation of any law. If offered a bribe from a person or entity doing business with or seeking to do business with the company, employees must report it immediately.

Signed on behalf of Plus Dynamique EURL



..... DIRECTEUR GENERALE

Date: 01/03/2026

### **Plus Dynamique EURL**