

Anti-Corruption & Anti-Bribery Policy

Effective 26 October 2025 | Version 1.4

Purpose

The Cprime Group of Companies and any other affiliates (collectively, "We", "Our", "Us," "Cprime" or "the Company") are committed to doing business ethically, transparently, and in full compliance with applicable anti-corruption laws in every country where We operate. This Anti-Corruption & Anti-Bribery Policy ("Policy") helps you understand what corruption and bribery look like, how to avoid them, and what to do if you suspect a violation.

We expect everyone to follow both the letter and the spirit of this Policy – not just what's written, but what's right.

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Scope and Applicability

This Policy applies to:

Personnel

All Cprime personnel globally (whether employees, contractors, independent directors, or otherwise), including, without limitation:

- Board members
- Executive leadership
- Permanent and temporary staff
- Interns and volunteers

Business Associates

Anyone working with or on behalf of Cprime, including, without limitation:

- Agents, contractors, consultants
- Freelancers
- Employees engaged via Employers of Record (EORs) or Professional Employer Organizations (PEOs)
- Partners, subcontractors and resellers

All Personnel and Business Associates must:

- Understand and follow this Policy
- Comply with applicable anti-corruption laws
- Participate in training and audits if required
- Agree to these obligations in their contracts (for Business Associates)

Cprime has zero tolerance for bribery and corruption. No one may engage in or ignore corrupt behavior under any circumstances.

The Compliance Group

Cprime has a dedicated Compliance Group responsible for overseeing this Policy.

Compliance Officer

Name: Katrina Brigham

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Phone: +61 424 146 834

Regional Compliance Reporters

Region	Compliance Reporter
Cprime Group	Katrina Brigham
Americas	Joëlle Quilla
EMEA (except Ukraine)	Shefali Shandilya
Ukraine	Alex Karaulschuk
APAC (except India)	Katrina Brigham
India	Vinod Eswaran

The Compliance Group:

- Provides guidance and interpretation
- Investigates suspected violations
- May consult external legal counsel when needed

Standards of Conduct

These are the ethical and professional behaviors expected of everyone covered by this Policy. They are based on global anti-corruption laws and Cprime's values. Everyone is expected to:

- Act with integrity and transparency
- Avoid any conduct that could be seen as corrupt or improper
- Use good judgement – if in doubt, ask:
"Would I be comfortable if this appeared on the front page of a newspaper?" (the Headline Test)

Key definitions

Term	What it means	Examples
Corruption	Misusing your position or authority for personal or corporate gain	Bribery, kickbacks, conflicts of interest, misuse of company assets
Bribery	Offering or accepting something of value to influence a decision or action	Cash payments, facilitation payments, favors, inappropriate donations

Acceptable vs. Unacceptable Conduct

Situation	✅ Acceptable	❌ Unacceptable (Prohibited)
Cash Payments	Petty cash for legitimate business expenses	Cash gifts, cheques to "cash" or "bearer"
Gifts	Modest (less than \$100USD or local equivalent), Cprime or affiliate logo / branded items customary to the region	Lavish gifts, cash, or anything creating obligation
Hospitality & Entertainment	Hosted meals tied to business purposes	Luxury entertainment, meals for government officials
Travel	Business-related travel reimbursed under policy	Personal side trips or luxury travel
Charitable Contributions	Donations to reputable non-profits aligned with our values	Donations linked to officials or used to disguise bribery
Facilitation Payments	Official fees for expedited services (e.g. visa processing)	Unofficial "grease" payments

Political Contributions	Personal political activity in your own name	Using Cprime funds or name to support political candidates.
Government Officials	Must follow procedures outlined below.	Any payment or benefit intended to influence an official

Important Reminder

If you're unsure whether something is acceptable:

- Stop and ask the Compliance Group before proceeding
- Document the reason for any gifts, hospitality, or expenses
- Never assume that a practice is okay just because it's common in a particular country

Dealings with Government Officials

Business transactions dealing with government-controlled or quasi-government controlled entities or government officials are considered high risk. Before any dealings, you must consult the Compliance Group.

The Compliance Group will:

1. Confirm if the dealing is permitted under local law and/or client contract.
2. Evaluate if it is reasonable in value (not extravagant/lavish), consistent with local practices, and comparable to courtesies provided to other parties.

Business Associate Obligations

To mitigate the risk of being held liable for a Business Associate's improper actions, each prospective Business Associate will be vetted prior to onboarding and thereafter audited as appropriate. Cprime strictly prohibits using a Business Associate to make any payment or gift that would be prohibited if made by Cprime personnel.

Due Diligence Before Engagement

Before appointing any Business Associate, we must carry out thorough due diligence to assess integrity, risk, and suitability. This includes:

- Background checks by qualified third-party providers
- Completion of compliance questionnaires
- Online research and verification with relevant authorities
- Review of public records and references
- Identification of any conflicts of interest

No Business Associate may begin work until due diligence is complete and internal approvals are in place.

Legal Controls

We may require Business Associates to be contractually bound to comply with this Policy. Contracts must include:

- A clear prohibition on bribery and corruption
- Acknowledgement of this Policy and agreement to comply
- Commitment to participate in training if requested
- Agreement to cooperate with audits and investigations
- Obligation to notify Cprime of any bribery or corruption allegations
- A clause allowing immediate termination for breach

For mergers, acquisitions, or joint ventures, we must assess anti-corruption risks, review the target's policies, and check for any past or pending proceedings.

Financial Controls

We must maintain accurate financial records and ensure transparency in all transactions.

- **Recordkeeping:** All transactions must be properly documented and recorded
- **No Manipulation:** It is strictly prohibited to falsify records or maintain off-book accounts
- **Expense Documentation:** All gifts or hospitality must be logged with supporting documentation and a clear business justification

Operational & Transactional Controls

We apply both physical and digital safeguards to protect Cprime assets and ensure secure operations.

- **Operational Controls:** These include secure access systems, encryption, and audit trails
- **Transactional Controls:** Additional scrutiny is required for high-risk transactions

High-Risk Transactions Include:

- Dealings involving government entities or officials
- Engagements in sectors with elevated corruption risk
- Transactions in countries with high corruption perception
- Political donations and sponsorships
- High-value deals
- Petty cash usage

These transactions must be reviewed and approved by the Compliance Group before proceeding.

Risk Assessment

Cprime adopts a risk-based approach to anti-corruption compliance. This includes periodic assessments to identify high-risk jurisdictions, sectors, and transaction types.

The Compliance Group will use these assessments to prioritize monitoring, training, and due diligence efforts.

Reporting Obligations

All Personnel and Business Associates must promptly report any suspected or actual violation of this Policy or Anti-Corruption Law.

How to Report

You can report a concern via email or by sealed envelope:

- **Email:** SpeakUp@cprime.com

- **Sealed Envelope:**

Marked "*For Compliance Officer: Anti-Corruption and Anti-Bribery Policy*" to one of the following Legal Department addresses:

- 5700 Granite Pkwy, Suite 670, Plano, Texas, United States 75024
- 9 E, 9th Floor, IIT Madras Research Park, Kanagam Road, Taramani, Chennai 600 113, India
- Bruntwood Platform - Office 3D, New Station Street, Leeds LS1 4JB, United Kingdom
- Level 5, 440 Collins Street, Melbourne, Victoria, Australia 3000

Anonymous reports are allowed but must include enough detail to investigate.

Include in Your Report

- What happened
- Who was involved
- Supporting documents
- When it occurred

Whistleblower Protection

Eligible whistleblowers will be protected by the [Global Whistleblower Protection Policy](#). We strictly prohibit any retaliation against those who report concerns in good faith or cooperate with investigations. Any person who retaliates may be subject to disciplinary action, up to and including termination.

Enforcement & Penalties

Violating this Policy or applicable anti-corruption laws may result in:

- Disciplinary action, up to and including immediate termination of your employment or business relationship
- Fines, imprisonment, and reputational damage
- Debarment from government contracts

Acknowledgement

When you join Cprime and thereafter on a periodic basis, you may be asked to electronically sign an acknowledgement confirming:

- You've read and understood this Policy
- You agree to follow it
- You understand the consequences of non-compliance

This Policy will be shared during onboarding and made available on the company intranet.

Referenced Laws

This Policy aligns with global anti-corruption laws, including:

- **United States:** Foreign Corrupt Practices Act (FCPA)
- **United Kingdom:** UK Bribery Act (UKBA)
- **Canada:** Corruption of Foreign Public Officials Act (CFPOA)
- **India:** Prevention of Corruption Act, 1988
- **Australia:** Criminal Code Act 1995 (Cth)
- **New Zealand:** Crimes Act 1961, Secret Commissions Act 1910
- **Singapore:** Prevention of Corruption Act, 1960
- **Finland:** Criminal Code 39/1889
- **Ukraine:** Law on Prevention of Corruption
- **Mexico:** General Law of Administrative Responsibilities (GLAR)

Approval & Version Control

Version	Date	Approver	Description
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1.0	April 6, 2024	Kristy Chin	Document origination; distributed in 2024 Employee Handbook
1.1	May 24, 2024	Kristy Chin	Changed format to improve readability; added additional applicable jurisdictional laws & regulations; added additional reporting addresses and channels; distributed via website micropage
1.2	September 1, 2024	Justina Buckles	Updated entity names and addresses
1.3	May 26, 2025	Shefali Shandilya	Following details updated: Entity names, Compliance group members, Communication address.
1.4	October 26, 2025	Joëlle Quilla	Rebrand; full policy restructure and clarity improvements