



LION RE:SOURCES UK LIMITED (the “Company”)

ANTI-BRIBERY AND CORRUPTION POLICY

applicable to third parties acting on behalf of UK Publicis Groupe companies

Our values and principles

This Policy has been drafted in order to comply with the UK Bribery Act 2010 and applies to all external third parties, including their directors, officers and employees, who perform services for or on behalf of the Company, as well as to our joint venture partners, vendors, suppliers, consultants, subcontractors, agents and advisors (**“Third Parties”**).

It is a mandatory requirement that all Third Parties comply with this Policy at all times and ensure that they are fully familiar with its contents. Breaches of this Policy by Third Parties may result in the immediate termination for breach of all contract with the Company.

The Company will not tolerate any Third Parties it engages with behaving in a corrupt manner or in a way that involves any breach in local compliance laws including but not limited to bribery, corruption or the facilitation of tax evasion in any jurisdiction whilst carrying out services for or on behalf of the Company.

Further, engaging in bribery and corruption or the facilitation of tax evasion whether at home or abroad may constitute a criminal offence that will expose the Company and/or Third Parties, and their employees individually, to serious criminal sanctions, including the risk of imprisonment.

Should Third Parties become aware that any person acting or purporting to act on behalf of the Company may have committed an act of bribery or corruption, they must report your concerns immediately to the Company.

What we do

1) Definition of bribery and corruption

For the purposes of this Policy, **“Bribery”** and a **“Bribe”** mean:

“the offering, promising, giving, accepting or soliciting of an advantage (whether financial or otherwise) as an inducement for an action which is illegal or a breach of trust”.

“Corrupt”, **“Corruption”** and **“Corrupt Activities”** mean:



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“the abuse of entrusted power for private gain” and the facilitation of tax evasion”.

2) General anti-corruption and bribery obligations

The Company is committed to conducting its business around the world with the highest degree of integrity and in full compliance with all applicable laws. This commitment includes a zero tolerance approach towards all forms of Bribery and Corruption. Further, the Company is committed to maintaining in force appropriate policies and procedures to ensure that all persons working for or dealing with the Company comply with this Policy.

You must not engage in any form of Bribery or other Corrupt Activities anywhere in the world or request any third party to do so on your behalf. This prohibition includes, but is not limited to, the payment or receipt of Bribes by you or on your behalf and/or encouraging, asking or arranging for anyone else to pay or receive Bribes on your behalf. It also includes the bribery of a foreign public official to obtain or retain business or any advantage in the conduct of business.

Your breach of this Policy will be considered by the Company to be a serious offense and may result in the immediate termination for breach of all contracts with the Company.

This Policy sets out the minimum standards and requirements that the Company expects to be adhered to in all countries around the world. Where the local laws or customs in any country in which you carry out business require a higher standard of conduct, then that higher standard must be followed and you must act at all times in accordance with all applicable written local laws.

3) Use of Personal Funds

The use of money belonging to the Company or personal funds to finance any activities that are prohibited under this Policy is strictly prohibited.



4) Facilitation payments

In certain countries it may be customary to make small payments to local officials in order to obtain the performance of “non-discretionary or clerical routine government actions” such as obtaining visas or securing customs clearance.

You must report to the Company in writing any solicitation to make a facilitation payment on behalf of the Company.

5) Hospitality and gifts

Corporate hospitality and promotional or other business expenditure which seeks to improve the image of the Company and to foster and develop relations with clients and potential clients and suppliers, is recognised as an established and important part of doing business. Such hospitality and expenditure must not, however, be used to influence other people to secure business or a business advantage for the Company. It is essential that you be able to demonstrate that business decisions are reached on the basis of value for money and other transparent and defined criteria and for no other reason. Your employees must not use their position or authority for personal gain and every individual must uphold and enhance the reputation of the Company by:

- maintaining standards of honesty and integrity in all their business relationships; and
- rejecting any improper business practice.

All your employees must therefore comply with the following rules when providing entertainment or giving gifts:

a) Entertainment

From time to time, it may be appropriate for you in the course of legitimate business dealings to provide reasonable and proportionate entertainment to third parties. However, you must ensure that any such entertainment does not constitute (nor risk being perceived as constituting) Bribery.

Accordingly, entertainment may only be provided to third parties on behalf of the Company if the following rules are adhered to:



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i) No inappropriately lavish, costly or adult entertainment

Any form of entertainment that might be considered to be inappropriately lavish or expensive and is not for legitimate business purposes is prohibited in all circumstances. This includes any form of adult entertainment.

The total cost of any entertainment provided to or received by any one person on any one occasion must not exceed 500 euros and, must not exceed 3,000 euros in any one year, without the previous written consent of the Company.

ii) Entertainment to be paid for directly

You should pay the cost of any entertainment provided directly to the relevant service provider – i.e., the restaurant or hotel in question.

iii) No cash allowances

Under no circumstances are cash or cash allowances to be paid as part of any entertainment provided by you.

iv) Your representative to be present

It is only appropriate for you to fund entertainment at which your representative is present.

v) Person to whom entertainment may be provided

In the usual course of dealings, entertainment should only be provided to those individuals with whom the Company has business dealings or is looking to have business dealings (for example, prospective or target clients) and should not as a matter of course extend to the family or friends of the individual in question.

In this respect, the Company expects you to adopt a common sense approach that reflects both the spirit and letter of this Policy to decide whether it would be appropriate in the circumstances to provide entertainment to family members and to refer any uncertainties to the Company.



vi) **Timing of entertainment**

Entertainment must not be provided specifically in order to influence or attempt to influence any third party to follow a particular course of action.

In addition to applying when you are providing entertainment to a third party, the above rules apply equally when a third party offers to entertain your employees. You must immediately report to the Company any offer of entertainment which, if accepted, would constitute a breach of this Policy.

b) Gifts

From time to time, it may be appropriate for you in the course of legitimate business dealings to give reasonable and proportionate small gifts to third parties. To ensure that such gifts do not constitute (or risk being perceived as constituting) Bribery, gifts may only be given to third parties on the behalf of the Company if the following rules are adhered to:

i) **No cash gifts**

Under no circumstances are gifts of cash or cash equivalents (e.g. gift vouchers, bonus payments) to be provided on behalf of the Company.

ii) **Gifts to be of nominal value**

Gifts must be of nominal value and under no circumstances should any gift be open to the accusation that it is lavish or excessive. Accordingly, the cost of gifts given to any one person in any year must not exceed 500 euros in total without the previous written consent of the Company.

iii) **Gifts to be limited only to persons dealing with the Company**

Gifts may only be given to those individuals with whom the Company has business dealings.

iv) **Gifts to be given openly**



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Gifts should be given in an open and transparent manner.

v) **Timing of gifts**

Gifts must not be given specifically in order to influence or attempt to influence any third party to follow a particular course of action.

vi) **No routine gifts**

Other than in the case of small promotional items that you provide generally, no more than two gifts may be provided to any person on behalf of the Company in any year without the previous written consent of the Company.

In addition to applying when you are providing a gift to a third party, the above rules apply equally when a third party offers a gift to your employees. You must immediately report to the Company any offer of a gift which, if accepted, would constitute a breach of this Policy.

6) **Declaration of interests**

All of your directors, officers, employees, licensees, consultants, joint venture partners and agents must declare any personal or business interests that they or a close relative have in relation to any current or future business transaction. Any such interests must be reported to the Company in writing in advance of the transaction in question.

7) **Investigations and reporting**

You must promptly investigate any suspected bribery or suspicious activity and report the results of your investigation to the Company.

8) **Right to audit**

The Company has the right on reasonable notice to have access to your relevant records in order to audit your compliance with this Policy, both during the term of the relationship between the parties and for one year thereafter.

