

GLOBAL ANTI-BRIBERY AND CORRUPTION POLICY (PARTNERS)

Policy Statement

Marketplacer is committed to conducting business in an ethical way, acting honestly with integrity, and maintaining a high standard of customer confidence and good corporate governance.

Marketplacer takes a zero-tolerance approach to bribery and corruption and is committed to ensuring that bribery is prevented. As part of this commitment, we will not tolerate any form of bribery or corruption in our business or in those we do business with.

Marketplacer means the Marketplacer group of companies, which includes Marketplacer Holdings Limited, Marketplacer Pty Ltd, Marketplacer (NZ) Limited, Marketplacer (UK) Limited and Marketplacer LLC.

Purpose

Marketplacer's Global Anti-Bribery and Corruption Policy (Policy) is a critical part of delivering our vision and values of leading by example, and acting openly and honestly with integrity. The Policy outlines Marketplacer's requirements around the management of gifts, hospitality and other benefits, dealings with government or public officials, facilitation payments, political and charitable contributions, and dealings with customers and other third parties.

Scope

This Policy applies to all of our partners globally ("**Partners**"). If travelling or based outside of Australia, New Zealand, the UK or the USA, Marketplacer's Partners are subject to the laws of the country they are in. However, the principles of this Policy must be followed regardless of whether that country has specific anti-bribery and corruption laws. Where a country has anti-bribery and corruption laws which are of a lesser standard to this Policy, Partners are expected to follow the standards outlined in this Policy.

Definition of Bribery and Corruption

Bribery is the offering, promising, authorising, giving, accepting, seeking or soliciting of any financial or other advantage, to induce the recipient or any other person to act improperly in the performance of their functions, or to reward them for acting improperly, or where the recipient would act improperly by accepting the advantage.

Bribe means a financial or other inducement or reward for action which is illegal, unethical, a breach of trust or improper in any way. Bribes are benefits of any kind offered, promised, or provided to gain any business, commercial, contractual, regulatory, or personal advantage and can take the form of money, gifts, loans, fees, rewards, hospitality, services, discounts, award of contracts, offers of employment or other advantages or benefits. A bribe may not always be of large value and is not limited to payments of money. A bribe may be given to a person directly or indirectly, such as via their close family members.

Corruption is the abuse of entrusted power for private gain.

Bribery or corruption generally involve the improper influence of a person during the course of their duties, whether in the public or private sector. Serious criminal and civil penalties can result from committing bribery or corruption. Both are serious offences, any suggestion of which can have a serious impact on the people involved, the Marketplacer brand, reputation and profits.

Policy

1. Prohibition against bribery

Partners must never give, offer, promise, accept, request or authorise a bribe, whether directly or indirectly (i.e. through a third party).

2. Gifts, hospitality and other benefits

Partners must not accept or offer substantial gifts, excessive entertainment, favors or payments which may be deemed to constitute undue influence or otherwise be improper or embarrassing to Marketplacer.

3. Dealings with government or public officials

Government or public officials include employees, officials or contractors of government, government bodies (including military and police) or government-controlled companies; members of the executive, legislature or judiciary; statutory officeholders; public international organisation employees and contractors; and politicians (including candidates for office); as well as spouses of any of them.

In most countries, government or public officials are highly regulated in their work environment. What might be considered acceptable practice in commercial business environments may be unacceptable for government or public officials. We do not condone any action which has a corrupt motive. Further, Partners must take care that their actions, regardless of their intent or motive, do not place government or public officials in a situation where they might breach their employment regulations or duties.

Partners must never accept, give, offer, or cause the giving of a bribe to a government or public official, whether in Australia, the USA or overseas.

4. Facilitation payments

Facilitation payments are low value, unofficial payments to government officials or employees designed to expedite or facilitate routine government actions, e.g. processing visas, permits and other actions of a non-discretionary nature (i.e. actions which they are already bound to perform). The payment is not intended to influence the outcome of a government official's action, only its timing. Facilitation payments are not easily distinguishable from bribes. Partners are prohibited from making facilitation payments.

5. Political contributions

Political contributions include gifts, payments, loans or anything of value made to a political party, candidate or elected parliamentarian in federal, state or local government.

Political contributions made on or behalf of Marketplacer are prohibited.

6. Dealing with third parties

Third party means any individual or organisation that Partners come into contact with during the course of provision of services to Marketplacer, including potential customers, partners, suppliers, distributors, business contacts, agents, advisers, as well as government and public bodies (including their advisors and representatives) and officials, politicians and political parties.

In dealing with third parties, this Policy requires sufficient due diligence to be undertaken in respect of those third parties to ensure they are suitable to be associated with Marketplacer, and that appropriate controls are implemented to prevent and detect bribery and corruption. This is to avoid the possibility of Marketplacer engaging third parties at risk of committing bribery or a corrupt act on Marketplacer's behalf or for which Marketplacer may be responsible or otherwise liable.

7. Anti-facilitation of tax evasion

Tax evasion means the offence of cheating the public revenue or fraudulently evading tax, and is a criminal offence in some jurisdictions. The offence requires an element of fraud, which means there must be deliberate action, or omission with dishonest intent.

Tax evasion facilitation means being knowingly concerned in, or taking steps with a view to, the fraudulent evasion of tax by another person, or aiding, abetting, counselling or procuring the commission of that offence. Tax evasion facilitation is a criminal offence in some jurisdictions, where it is done deliberately and dishonestly.

Marketplacer takes a zero-tolerance approach to the facilitation of tax evasion. As an employer, if we fail to prevent our employees, workers, agents, or service providers from facilitating tax evasion, we can face criminal sanctions including an unlimited fine, as well as exclusion from tendering for public contracts and damage to our reputation. We therefore take our legal responsibilities seriously.

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

- Engage in any form of facilitating tax evasion;
- Aid, abet, counsel or procure the commission of a tax evasion offence by another person;
- Fail to promptly report any request or demand from any third party to facilitate the fraudulent evasion of tax, or any suspected fraudulent evasion of tax by another person, in accordance with this policy;
- Threaten or retaliate against another individual who has refused to commit a tax evasion offence or who has raised concerns under this policy.

8. Conflicts

The following are potentially compromising situations which must be avoided. Any exceptions must be reported to Marketplacer's General Counsel at legal@marketplacer.com and written approval for continuation must be obtained:

- (a) Participating in civic or professional organizations that might involve divulging information about Marketplacer which Partner is not authorized to divulge.
- (b) Investing or holding outside directorships in suppliers, customers, or competing companies, including financial speculations, where such investment or directorship might influence in any manner the Partner's provision of services to Marketplacer.
- (c) Improperly using or disclosing to Marketplacer any proprietary information or trade secrets of any former or concurrent employer or other person or entity to whom obligations of confidentiality exist.
- (d) Unlawfully discussing prices, costs, customers, sales or markets with competing companies or their employees.
- (e) Improperly using or authorizing the use of any inventions which are the subject of patent claims or any other person or entity.

Partner must take every necessary action to ensure compliance with this Policy and to bring problem areas to the attention of Marketplacer higher management for review.