

# MediaKind Anti-Corruption and Bribery Policy

Rev B – October 19, 2020

## **COMPANY ANTI-CORRUPTION POLICY**

MK Systems USA Inc. and its direct and indirect subsidiaries (“MediaKind” or the “Company”) is committed to the highest standard of integrity in our business practices, as set forth in our Code of Business Ethics. We are a company that believes in the rule of law and thus in complying with applicable laws and regulations everywhere we conduct business.

MediaKind takes a zero-tolerance approach to bribery and any other form of corruption. No MediaKind director, officer, employee, or any other person acting on behalf of the Company may, directly or indirectly, promise, offer, give, authorize, request, agree to receive or receive a bribe or kickback anywhere in the world.

This Anti-Corruption Policy, which is part of the Company’s broader Anti-Corruption Compliance Program, applies to MediaKind as an organization, as well as to its directors, officers, employees, and other persons acting on the Company’s behalf. The Policy is intended to promote compliance with all applicable anti-corruption and anti-bribery laws and regulations (“Anti-Corruption Laws”), including but not limited to the US Foreign Corrupt Practices Act (FCPA), UK Bribery Act, laws implementing the OECD Convention on Combating Bribery of Foreign Officials, and laws prohibiting commercial bribery.

In certain circumstances, MediaKind has adopted measures in this Policy that are more restrictive than required by law because of the Company’s commitment to the highest ethical standards and its business reputation worldwide.

## **A. RECORDKEEPING AND INTERNAL CONTROLS**

1. Company directors, officers, employees, and Third-Party Representatives must ensure that MediaKind's books and records (including electronic documents) accurately and fairly reflect, in reasonable detail, all transactions and dispositions of assets.
2. No MediaKind director, officer, employee, or Third-Party Representative shall participate in falsifying any accounting or other business records of the Company. All business records must reflect the true facts and nature of the transactions reported.
3. No undisclosed or unrecorded fund or asset may be established or maintained for any purpose in connection with MediaKind's business.
4. MediaKind directors, officers, employees, and Third-Party Representatives must inform appropriate supervisors or departments of questions, concerns, or suspicions regarding accounting practices affecting the Company. MediaKind directors, officers, employees, and Third-Party Representatives must also respond fully and truthfully to any questions from MediaKind's Legal and Compliance group, management or auditors.
5. Adequate internal controls must be maintained to provide reasonable assurance that management is aware of and is directing all transactions ethically and in compliance with MediaKind's policies.

## **B. PROHIBITION ON BRIBERY**

1. MediaKind directors, officers, employees and Third-Party Representatives are prohibited from, directly or indirectly, giving, paying, offering, authorizing, or promising to give or pay Anything of Value to a Government Official, or to any person for the benefit of a Government Official, with the intention of (i) inducing or influencing a Government Official to do or refrain from doing any official act in order to assist MediaKind in obtaining or retaining business or directing business to any person, or (ii) securing any other improper advantage in the conduct of business. It is important to note that Government Official is broadly defined in this Policy and

covers not only elected and appointed Government Officials, but also (among others) employees of government-owned or government-controlled entities.

2. MediaKind directors, officers, employees, and Third-Party Representatives are further prohibited from giving, paying, offering, authorizing, or promising Anything of Value to a Customer Representative or Other Covered Individual to induce or reward the improper performance of the Customer's function or the breach of a duty owed by the Customer Representative or Other Covered Individual to his or her employer.
3. MediaKind directors, officers, employees, and Third-Party Representatives must not provide Anything of Value, directly or indirectly, to any Government Official, Customer Representative, or Other Covered Individual unless the MediaKind director, officer, employee, or Third-Party Representative is doing so in accordance with this Policy or otherwise has the prior written approval of the CLO.
4. In extraordinarily rare circumstances involving threats to life or safety, it may become necessary for a MediaKind director, officer, employee, or Third-Party Representatives to make a payment to a Government Official. Providing payments under these circumstances is not considered a violation of this Policy but must be reported immediately to the CLO. The MediaKind director, officer, employee, or Third-Party Representative is also responsible for accurately describing the payment in his/her expense report so that it can be properly accounted for in MediaKind's books and records.
5. It is not an acceptable excuse or defense to a violation of the Policy that a prohibited payment was demanded or extorted by the recipient, except in the limited circumstances stated in paragraph 4 above. Should a prohibited payment be demanded or extorted, MediaKind's directors, officers, employees and Third-Party Representatives involved must report it to the CLO immediately.

### **C. HOSPITALITY EXPENSES**

1. Under certain circumstances, payments for or receipt of Hospitality Expenses could be considered to be prohibited payments under this Policy and/or applicable law.

2. All Hospitality Expenses, regardless of recipient, must be:
  - a. Made in accordance with applicable law
  - b. Reasonable, bona fide, and made for a legitimate business purpose and
  - c. Properly and transparently recorded in MediaKind's books and records.
3. MediaKind directors, officers, employees, and Third-Party Representatives who are involved in or could influence a tender or competitive bidding process with third parties shall obtain approval from the CLO before offering, giving, promising, or receiving any Hospitality with those third parties.

#### **D. GIFTS AND PROMOTIONAL ITEMS**

1. Giving or receiving gifts may violate this Policy and/or Anti-Corruption Laws, even though gift-giving is customary in many business cultures. Therefore, gifts and promotional items offered, given, promised, or received are subject to the following guidelines and will be evaluated in conjunction with other Company policies and ethical business practices.
2. All gifts and promotional items provided or received by MediaKind directors, officers, employees, and Third-Party Representatives must be:
  - a. Given in accordance with applicable law
  - b. Reasonable in size and value
  - c. Given for a legitimate business purpose
  - d. Avoided during ongoing negotiations
  - e. Made openly
  - f. Free from obligation or expectation
  - g. Not embarrassing to MediaKind or the individual giving or receiving the gift if publicly disclosed

- h. Permissible under the internal rules of the recipient's organization
  - i. Supported by receipts or other documentation and properly, transparently recorded in MediaKind's books and records,
  - j. Given in accordance with this Policy and the Code of Business Ethics.
3. Cash, cash-equivalents, and loans are never an acceptable gift in the context of MediaKind's business. Giving or receiving cash, cash-equivalents, or loans may be viewed as a bribe or kickback and is always against this Policy.
  4. MediaKind directors, officers, employees, and Third-Party Representatives must obtain prior written approval from the MediaKind CLO before offering to a Government Official, Customer Representative or Other Covered Individual any gift, on behalf of the Company, with a fair market value in excess of **US\$100**.
  5. MediaKind directors, officers, employees, and Third-Party Representatives shall adhere to the most stringent applicable requirements, whether they are set out in this Policy, contract terms, local law, or elsewhere. Stricter rules apply when interacting with Government Officials (including employees or representatives of state-owned companies). It is therefore important that MediaKind directors, officers, employees, and Third-Party Representatives know the rules that apply to their circumstances.
  6. MediaKind directors, officers, employees, and Third-Party Representatives who are involved in or could influence a tender or competitive bidding process with third parties shall obtain approval from the CLO before offering, giving or receiving any Gifts with those third parties.

## **E. FACILITATION PAYMENTS**

1. MediaKind does not tolerate any facilitation payments. Facilitation payments are unofficial payments demanded by Government Officials intended to speed up or secure the performance of routine government actions (e.g., issuance of visas, permits or licenses). Such facilitation payments are illegal in most countries and may result in prosecution and punishment of the payer.

## **F. POLITICAL AND CHARITABLE CONTRIBUTIONS**

1. No Political Contribution may be made with MediaKind funds or otherwise on behalf of MediaKind.<sup>1</sup>
2. MediaKind must ensure that Charitable Contributions are given only to bona fide charities and are used only for proper charitable purposes and not otherwise misapplied in violation of this Policy or Anti-Corruption Laws. Prior written approval by the Company CEO, CLO, and CFO is required for any Charitable Contribution to be made with MediaKind funds or otherwise on behalf of MediaKind.

## **G. THIRD-PARTY REPRESENTATIVES**

1. This Policy expressly prohibits giving Anything of Value to a Third-Party Representative or any other person with knowledge that all or a portion of Anything of Value will be offered, given, or promised, directly or indirectly, to any Government Official for an improper purpose. As used here, “knowledge” means both (i) actual awareness and (ii) awareness of facts or circumstances that would cause a reasonable person to believe that something is likely to occur. For purposes of this Policy, “knowledge” will exist regardless of any refusal to know, deliberate ignorance, conscious disregard or wilful blindness.
2. MediaKind shall ensure that any joint venture will make and keep accurate books and records regarding the joint venture and maintain an anti-corruption compliance program and system of internal accounting controls.
3. Before entering into any relationship with a Third-Party Representative, MediaKind shall conduct reasonable due diligence into compliance with Anti-Corruption laws and shall take other reasonable steps to ensure compliance with Anti-Corruption Laws during the course of the relationship.

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<sup>1</sup> Nothing in this Section shall prohibit the establishment and operation of a separate segregated fund, as permitted by United States law (specifically 2 U.S.C. § 441b(b)(4)(B)) to collect voluntary donations from certain eligible employees of MediaKind and to make contributions to candidates for elected political office in the United States.

## **H. Joint Ventures, Mergers, Acquisitions and Divestments**

1. MediaKind shall assess and take reasonable steps to mitigate anti-corruption compliance risks arising from the Company's joint ventures, mergers, acquisitions or divestments, including by:
  - a. conducting risk-based due diligence
  - b. implementing appropriate internal controls, such as adequate books and records and auditing
  - c. requiring that relevant contracts contain provisions regarding compliance with Anti-Corruption Laws and
  - d. conducting risk-based monitoring post-transaction or -formation.

## **I. TRAINING**

1. MediaKind shall provide training on this Policy and Anti-Corruption Laws to MediaKind directors, officers, employees and, where appropriate, Third-Party Representatives, on a regular basis. The MediaKind CLO may require that certain MediaKind personnel, including Third-Party Representatives, receive additional, specialized training and/or periodically certify their compliance with this Policy, because of the nature of their role and responsibilities on behalf of MediaKind.

## **J. RISK ASSESSMENT**

1. MediaKind's Legal and Compliance department, with the support of the Company, shall conduct a periodic risk assessment.
2. Based on the risk assessment results, MediaKind's Legal and Compliance department will propose changes as needed to promote compliance with Anti-Corruption Laws and related MediaKind policies and procedures.

## **K. MONITORING**

1. MediaKind shall regularly monitor activity to reasonably assure conformance to this Policy and applicable Anti-Corruption Laws, including but not limited to:



- Gifts, Entertainment or Hosting of Government Officials;
  - Training; and
  - Conformance to Third Party DD processes.
2. Relevant data on the status of the above activities shall be, reported to MediaKind’s Legal and Compliance department, and reviewed by the Company’s leadership team at least once per year.

**L. REPORTING POTENTIAL VIOLATIONS**

1. It is the responsibility of all MediaKind directors, officers, employees, and Third-Party Representatives to report any violations or suspected violations of this Policy or the Anti-Corruption Legislation.
2. Any MediaKind director, officer, employee, or Third-Party Representative with questions about this Policy or information concerning possible violations should contact his or her supervisor, or the MediaKind CLO. MediaKind directors, officers, employees, and Third-Party Representatives may also report issues or communicate concerns anonymously through the MediaKind’s Whistleblower Hot Line, which is accessible at:

CLEARVIEWCONNECTS.COM or  
1 833 286 4003 or  
P.O. BOX 11017, TORONTO, ONTARIO M1E 1N0

3. MediaKind does not tolerate any form of retaliation against any director, officer, employee or Third-Party Representative for making a good-faith report of a suspected violation of this Policy or cooperating with investigations relating to potential violations of this Policy. Reporting in good faith means sharing full and accurate information about a situation that is believed to be true.

**M. COMPLIANCE**

1. Violations of applicable Anti-Corruption Laws can result in severe civil and/or criminal penalties for both the Company and the individuals involved. Failure to comply with

this Policy, including failure to report violations or suspected violations, may be grounds for disciplinary action, up to and including termination.

## **N. RESPONSIBLE OFFICE**

1. MediaKind's Legal and Compliance department, with support from the Company's Executive Management Team, is responsible for administering the Anti-Corruption Compliance Program. The Legal and Compliance department has the authority to report matters to the Board of Directors and/or the appropriate committee(s) thereof.

## **O. DEFINITIONS**

1. The term Anything of Value should be interpreted broadly and may include, but is not limited to, anything that has a monetary value or would constitute an advantage, financial or otherwise, to the recipient, such as cash or cash equivalent (e.g., cashier's checks, money orders, bearer bonds, gift cards), travel expenses, entertainment, meals, gifts, favors, education expenses, services, charitable donations, political contributions, jobs, internships, and intangible benefits, such as enhanced reputational, social, or business standing. The prohibited benefit need not be given directly to the subject individual. For example, providing Anything of Value to a third person related to, or somehow closely affiliated with, a Government Official, Customer Representative, or Other Covered Individual, such as a close family member, is prohibited just the same as if the benefit were provided directly to the Government Official, Customer Representative, or Other Covered Individual.
2. Charitable Contribution means any donation of MediaKind funds, facilities, or services of any kind.
3. Customer means any current or prospective MediaKind customer.
4. Customer Representative means anyone who is an owner, shareholder, employee, director, or officer of, or other person holding a position of trust with, a current or prospective MediaKind customer.

5. Facilitation Payment means a payment to a Government Official intended to secure or speed up a routine, non-discretionary government action such as processing a visa, scheduling an inspection, obtaining police protection, or obtaining access to utilities.
6. Government Official means anyone who is a(n):
  - a. Official (elected, appointed, or career) of a national, federal, state, provincial, local, or municipal government or subdivision thereof
  - b. Officer, employee, or other person acting on behalf of a government or a governmental agency or department
  - c. Officer, employee, or other person acting on behalf of a government-owned or government-controlled company, enterprise, organization, or other instrumentality (e.g., a government-owned or government-controlled mobile operator)
  - d. Official or employee of a public international organization (e.g., UN, World Health Organization, World Bank, European Union)
  - e. Officer, employee, or other person acting on behalf of a political party and/or candidate for political office and
  - f. Any other person who is considered a government official under applicable law.
7. Hospitality Expenses means payments for, or related to, travel, accommodation, meals or entertainment.
8. Other Covered Individual means any individual who holds a position of trust with a Customer or other business relation (such as a supplier or partner) of the Company.
9. Political Contribution means the provision of Anything of Value to a political candidate, campaign, or party.
10. Third-Party Representative means any outside party acting on behalf of MediaKind, including, but not limited to agents, intermediaries, channel partners, consultants,

lobbyists, representatives, distributors, contractors, sub-contractors, consortia, and joint venture partners.

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**Table 1 – Revision history**

<i>Revision</i>	<i>Date</i>	<i>Drafter</i>	<i>Comments</i>
<b>A</b>	<i>Jul 2019</i>	<i>B Tasich</i>	<i>Initial release</i>
<b>B</b>	<i>10-19-2020</i>	<i>P Gannon</i>	<i>Added revision history and MK template design</i>

# 1. Title level 1

## 1.1. Title level 2

### 1.1.1. Title level 3

#### 1.1.1.1. Title level 4

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#### 1.1.1.1.1. Title level 5

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