



Starion Group Bribery and Fraud Policy

Document type: Policy

Document classification: Public

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1 Introduction

'Bribery' is generally defined as the giving or receiving of a financial or other advantage, with the intention of influencing the recipient to act improperly in order to obtain or retain a business advantage.

Bribery includes payment, or promise of payment, extravagant or inappropriate gifts, excessive hospitality, charitable donations or other favours that may influence an individual's decision on how to act. Bribery may also extend to certain types of marketing expenditure, which might, in certain circumstances, be perceived as, or actually constitute, bribery.

In the context of public officials, an offence is committed if a bribe is offered to gain a business advantage, even if the official does not act improperly.

'Facilitation payments' are payments made to a public official to expedite routine governmental action where the government employee is already receiving a salary to perform their job. An example would be paying a customs official to speed up the clearance of goods through customs.

'Fraud' encapsulates a spectrum of deceptive practices or criminal acts pursued with the intent of securing either financial advantages or personal gains. These deceitful acts span from falsification of accounting records or altering documents to misrepresenting information for personal gain or economic benefit.

The gravity of fraud compromises the integrity of an organisation's business operations and its reputation, and impacts trust relationships both within the organisation, and with its customers and other external bodies.

Bribery is a serious crime globally. Laws combating bribery exist in many countries such as the UK (The Bribery Act 2010) and the Treaty on the Functioning of the European Union (TFEU), aiming to tackle corrupt practices.

2 Policy

Neither Starion nor any of its staff pay or will pay bribes or offer improper inducements to anyone for any purpose, nor will they accept bribes or improper inducements. We have therefore laid out a strict set of policy directives as identified below:

- Starion is dedicated to conducting its business to the highest standards of integrity and transparency while complying with the legislation and regulations of all countries in which we operate.
- Starion maintains a zero-tolerance standpoint against bribery and fraud and implements the necessary measures to prevent these practices from occurring. We believe in actively advocating against bribery and fraud, both within Starion's business and in society as a whole.
- Starion refrains from engaging in any business opportunities if there are indications of corruption or potential involvement in corrupt activities.
- The act of making facilitation payments on behalf of Starion is deemed unacceptable, regardless of the amount, except in situations where the safety of staff members or business partners is at

risk. Any such payments must be promptly reported to our Legal department for appropriate handling.

- Starion's dedication to preventing bribery and fraud extends to all levels of our staff. Under no circumstances should Starion employees, freelancers or business partners, when representing the company, offer, promise, give, request or accept anything of value, directly or indirectly, to gain an improper advantage. This holds true regardless of purpose, values involved or local business practices.
- No Starion staff member or business partners are permitted to engage in any form of fraudulent activity including, but not limited to, fraudulent accounting, reporting or expense claims, irrespective of the amount involved or local business practices.
- Bribery or fraud by Starion staff is considered a serious disciplinary offence, potentially leading to dismissal and legal actions. Similarly, Starion takes decisive action against any business partner found engaging in such misconduct while conducting business with Starion. It is important to note that fraud and bribery charges can incur custodial sentences as well as unlimited fines, dependent on each country's laws.

All Starion's employees, freelancers and business partners obliged to report any suspected instances of bribery or fraud through designated channels.

3 Application

The application of this Bribery and Fraud Policy includes a series of explicit definitions of actions that identify specific acts of bribery or fraudulent activity, in line with European legislation and Starion's Code of Conduct, and explains Starion's intention of dealing with such issues.

The ethical standards for Starion staff and business partners are explicitly outlined in Starion's Code of Conduct and Supplier Code of Conduct, respectively.

Starion's unwavering commitment to preventing bribery and fraud will be clearly and effectively communicated to all staff and associated individuals by Starion's CEO Gaëtan Desclée, and other nominated representatives, on a regular basis.

Staff members are encouraged to refer to the relevant policies and seek additional guidance when necessary.