

ANTI-CORRUPTION AND ANTI-BRIBERY POLICY

1. OVERVIEW

This Anti-Corruption and Anti-Bribery Policy document supersedes all other policies relating to bribery at work. This document is applicable to all employees of Prescient Healthcare Group.

2. POLICY OBJECTIVES

Prescient is committed to acting professionally, fairly and with integrity in all our business dealings and relationships. This policy outlines Prescient's position on preventing and prohibiting bribery and corruption. Prescient will not tolerate any form of bribery by, or of, its employees, agents or consultants or any person or body acting on its behalf.

3. TO WHOM DOES THIS POLICY APPLY?

This policy applies to all employees of Prescient, and to temporary workers, consultants, contractors, agents and subsidiaries acting for, or on behalf of, the company ("associated persons"). Every employee and associated person acting for, or on behalf of, the company is responsible for maintaining the highest standards of business conduct. Any breach of this policy is likely to constitute a serious disciplinary, contractual and criminal matter for the individual concerned and may cause serious damage to the reputation and standing of the company.

Prescient may also face criminal liability for unlawful actions taken by its employees or associated persons. All employees and associated persons are required to familiarise themselves and comply with this policy, including any future updates that may be issued from time to time by the company.

4. DEFINITIONS

Bribe: A financial or other inducement or reward or advantage for action which is illegal, unethical, a breach of trust or improper in any way.

- Bribes can take many forms including money, gifts, loans, fees, hospitality, services, discounts, the award of a contract or any other advantage or benefit

Bribery: Offering, promising, giving, accepting or seeking a bribe.

Corruption: A situation in which a person in a position of authority or trust abuses their position for benefit or gain for themselves or for another person.

5. PROHIBITED ACTIVITIES

Prescient prohibits employees or associated persons from offering, promising, giving, soliciting or accepting any bribe to, or from, any person or company to ensure that person or company improperly performs duties or functions to provide a commercial, contractual or regulatory advantage for the company in either obtaining or maintaining business, or to gain any personal advantage, financial or otherwise, for the employee or associated person or anyone connected with the employee or associated person.

This prohibition also applies to indirect contributions, payments or gifts made in any manner as an inducement or reward for improper performance through consultants, contractors or sub-contractors, agents or sub-agents, sponsors or sub-sponsors, joint-venture partners, advisors, customers, suppliers or other third parties.

The following situations are examples of bribery and prohibited by the company:

- Giving or offering any payment, gift, hospitality or other benefit in the expectation that a business advantage will be received in return, or to reward any business received (see “Gifts and Hospitality” section for additional guidance)
- Promising or giving a bribe to a foreign public official with the intention of influencing that official in the performance of his or her duties (where local law does not permit or require such influence) (see “Facilitation Payments” section for additional guidance)
- Accepting any offer that is known or suspected to be made by a third party with the expectation that a business advantage will be provided for that party or anyone else

5.1 Additional Guidance: Gifts and Hospitality

Principle

Prescient permits the provision of corporate gifts, entertainment, hospitality and promotional expenditure that is undertaken:

- For the purpose of establishing or maintaining good business relationships
- To improve the image and reputation of the company
- To present the company’s services effectively

Provided that it is:

- Arranged in good faith
- Not offered, promised or accepted to secure an advantage for the company or any of its employees or associated persons or to influence the impartiality of the recipient

Procedure

If an employee or associated person wishes to provide gifts, entertainment or hospitality to suppliers, clients or other business contacts, he or she must verify that the code of conduct to which the potential recipient is subject does not prohibit the recipient from accepting entertainment, gifts or hospitality from a third party such as the company. If no such prohibition exists, the employee or associated person is required to set out in writing:

- The objective of the expenditure
- The identity of those involved
- The organisation that they represent
- The details and rationale of the gift or activity

Prescient will authorize reasonable, appropriate and proportionate gifts, entertainment, hospitality and promotional expenditure by issuing a purchase order for the corresponding expense only if they demonstrate a clear business objective and are appropriate for the nature of the business relationship. Prescient will not approve a gift, entertainment or hospitality:

- That consists of cash or a cash equivalent (such as a voucher)
- That is given in secret
- That is given in an individual employee's or associated person's name instead of the company's name
- Where it considers that a conflict of interest may arise
- Where it could be perceived that undue influence or a particular business benefit was being sought (for example, prior to a tendering exercise)

Any gifts, rewards or entertainment received from or offered by clients, public officials, suppliers or other business contacts should be reported immediately to the Compliance Team so that it can be documented. In certain circumstances, it may not be appropriate to retain such gifts or be provided with the entertainment and employees and associated persons may be asked to return the gift to the sender or refuse the entertainment where there could be a real or perceived conflict of interest. As a general rule, small tokens of appreciation, such as flowers or a bottle of wine, may be retained by employees.

Employees and, where applicable, associated persons must supply records and receipts for any entertainment, gifts or hospitality in accordance with Prescient's expenses policy.

5.2 Additional Guidance: Facilitation Payments

Principle

Prescient prohibits its employees or associated persons from making or accepting any facilitation payments. These are payments made to government officials for carrying out or speeding up routine procedures. They are more common overseas. Facilitation payments are distinct from an official, publicly available fast-track process. Facilitation payments, or offers of such payments, will constitute a criminal offence by both the individual concerned and Prescient under laws such as the UK Bribery Act 2010, even where such payments are made or requested overseas. Employees and associated persons are required to act with greater vigilance when dealing with government procedures overseas.

Procedure

Where a public official has requested a payment, the employee or associated person should ask for further details of the purpose and nature of the payment in writing. If the public official refuses to give these, this should be reported immediately to the Compliance Team.

If the public official provides written details, the Compliance Team will consider the nature of the payment. Local legal advice may be sought by Prescient.

If it is concluded that the payment is a legitimate fee, for example, part of a genuine fast-track process, or is permitted locally, Prescient will authorize the employee to make the payment.

Where the Compliance Team considers that the request is for a facilitation payment, the employee or associated person will be instructed to refuse to make the payment and notify the public official that the employee or associated person is required to report the matter to Prescient and the employee's or associated person's embassy.

Prescient will seek the assistance of the relevant employee in its investigation and may determine that the matter should be referred to prosecution authorities.

If an employee or associated person has any other concerns about the nature of a request for payment, he or she should report it to the Compliance Team at Compliance@prescienthg.com.

6. RECORD KEEPING

Employees and, where applicable, associated persons, are required to take particular care to ensure that records are accurately maintained in relation to any contracts or business activities, including financial invoices and all payment transactions with clients, suppliers and public officials. Accounts must not be kept "off-book" to facilitate or conceal improper payments. Employees and associated persons shall submit all expenses claims relating to hospitality, gifts or payments to third parties in accordance with the company's expense policy and record the reason for the expenditure.

Due diligence should be undertaken by employees and associated persons prior to entering into any contract, arrangement or relationship with a potential supplier of services, agent, consultant or representative.

Employees and associated persons are required to keep accurate, detailed and up-to-date records of all corporate hospitality, entertainment or gifts accepted or offered.

7. HOW TO RAISE A CONCERN

Prescient depends on its employees and associated persons to ensure that the highest standards of ethical conduct are maintained in all business dealings. Employees and associated persons must assist the company and remain vigilant in preventing, detecting and reporting bribery. While any suspicious circumstances should be reported, employees and associated persons are required particularly to report:

- Any suspected or actual attempts at bribery
- Concerns that other employees or associated persons may be bribed
- Concerns that other employees or associated persons may be bribing third parties, such as clients or government officials
- Close family, personal or business ties that a prospective agent, representative or joint-venture partner may have with government or corporate officials, directors or employees
- Requests from government officials, clients or suppliers for cash payments
- Requests for unusual payment arrangements, for example, via a third party
- Requests for reimbursements of unsubstantiated or unusual expenses
- A lack of standard invoices and proper financial practices

Employees and associated persons must report any concerns that they may have about possible or suspected bribery to the Compliance Team at Compliance@prescienthg.com as soon as possible and assist in any subsequent investigation. Employees or associated persons who report instances of bribery in good faith will be supported by the company. Prescient will ensure that the individual is not subjected to retaliatory or punitive treatment as a consequence of his or her report. Any instance of retaliatory or punitive treatment by a fellow employee because an employee has made a report will be treated as a disciplinary offence. See Prescient's Whistleblowing Policy for additional details. An instruction to cover up wrongdoing is itself a disciplinary offence. If told not to raise or pursue any concern, even by a person in authority such as a line manager, employees and associated persons should not agree to remain silent – they should report the matter to HR.

Prescient will fully investigate any instances of alleged or suspected bribery. Employees suspected of bribery may be suspended from their duties while the investigation is being carried out. Prescient will invoke its disciplinary procedures where any employee is suspected of bribery, and proven allegations may result in a finding of gross misconduct and immediate dismissal. The company may terminate the contracts of any associated persons, including consultants or other workers who act for, or on behalf of, the company who are found to have breached this policy.

Prescient may also report any matter to the relevant authorities and the police. The company will provide all necessary assistance to the relevant authorities in any subsequent prosecution.

8. REVIEW OF THE POLICY

Prescient will regularly communicate its anti-bribery measures to employees and associated persons. The company will set up training sessions where applicable.

The ESG Committee, Finance Team and Compliance Team will monitor and review the implementation of this policy and related procedures on a regular basis, including reviews of internal financial control systems and the expenses policy.

Employees and those working for, or on behalf of, Prescient are encouraged to contact the Compliance Team with any suggestions, comments or feedback that they may have on how these procedures may be improved.

Version	Date	Comment	Owner
1.0			
2.0	2019-02	Reviewed and updated for legislative changes	Mackie Adoniadis, Victoria Muir, Courtney Carlson
2.1	2019-07	Reviewed and updated for job title changes	Victoria Muir
3.0.1	2022-09	Initial consolidation of Prescient and Strategic North policies	Courtney Carlson
3.0.2	2022-11	Application of BDC policy structure	Courtney Carlson