
Excelsior Capital Limited

(ACN 050 542 553)

Anti- Bribery and Corruption Policy

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1 INTRODUCTION AND PURPOSES

Excelsior Capital Limited (ECL or the Company) including its Subsidiaries is committed to complying with the laws and regulations of the countries in which its businesses operate and acting in an ethical manner, consistent with the principles of honesty, integrity, fairness and respect.

Bribery and the related improper conduct referred to in this policy are serious criminal offences for both the Company and any individuals involved. They are also inconsistent with the Company's values.

Laws prohibiting the types of improper payments covered by this policy apply in all of the countries in which the Company operates or engages in trading activities

The purpose of this policy is to:

- (a) set out the responsibilities of the companies and personnel in observing and upholding the prohibition on bribery and related improper conduct; and
- (b) provide information and guidance on how to recognise and deal with instances of bribery and corruption.

2 OUR COMMITMENT

The Company prides itself on our reputation for acting with integrity and honesty wherever we do business. The Company is committed to a zero tolerance approach to bribery and corruption. Our reputation is built on our values as a company, the professionalism of our employees and our collective commitment to acting with integrity, accountability and transparency at all times.

Bribery and Corruption undermines legitimate business activities, distorts competition and exposes the Company and its employees to significant risks. The Company's commitment to doing business with integrity includes always complying with the laws of every country in which we operate.

3 OUR STRATEGY

The Company will act with integrity by:

- 1** Never offering, paying, soliciting or accepting bribes in any form (including Facilitation payments);
- 2** Never offering or accepting an item, money, travel, hospitality, entertainment or other token of appreciation that may be construed or used by others to allege favouritism, discrimination, collusion or similarly unacceptable practices;
- 3** Never engaging in any form of corrupt business practice, whether for the benefit of the Company, yourself or another party;
- 4** Providing critical anti-bribery and corruption education and awareness through web-based and in-person training; and
- 5** Conducting periodic anti-bribery assessments and audits of our business to detect potential misconduct and monitor compliance with anti-corruption laws and policy.

4 RESPONSIBILITY

All the Company's employees, vendors, contractors, consultants and other business partners are expected to read, understand and adhere to this policy and all related standards, guidelines and procedures.

4.1 Effective date

This code is effective from 9 September 2021.