



WPP AUNZ Limited - Anti-Bribery and Corruption Policy

WPP AUNZ Limited is committed to conducting business with honesty and integrity and has approved this Policy to ensure that everyone who works with and for us complies with anti-bribery and corruption laws in carrying out their duties. All Group employees, contractors and agents (“**WPP AUNZ Personnel**”) are required to comply with this Policy. This Policy is available to on the WPP AUNZ Intranet: Inside WPP AUNZ.

1.1 Policy statement and purpose

It is WPP AUNZ Limited’s (“**WPP AUNZ**”) policy to comply with the local anti-bribery laws and regulations (and any other laws with an international reach, such as the *Foreign Corrupt Practices Act of 1977* (“**FCPA**”) and the UK *Bribery Act 2010* (“**Bribery Act**”) of all jurisdictions in which the WPP AUNZ Group (“the **Group**”) carries on business.

WPP AUNZ is subject to anti-bribery laws in Australia and New Zealand. **Annexure A** provides an overview of these laws.

Because WPP AUNZ’s majority shareholder, WPP plc (**WPP**), trades on a US exchange, WPP, WPP AUNZ and its subsidiaries (regardless of where they are located) must comply with the *FCPA*. WPP’s business operations in the UK give rise to potential liability under the *Bribery Act* to all of its subsidiaries. It also applies to other parties carrying out a service on our behalf (such as associates and other third parties).

1.2 Your responsibility

It is the responsibility of all WPP AUNZ Personnel to understand and comply with this Policy. If you do not understand any part of this Policy, or how it applies to you, you should raise the matter with WPP AUNZ’s Legal Department (“**WPP AUNZ Legal**”).

You should also make sure you complete the WPP on-line training modules on the WPP intranet on an annual basis to ensure you have a good understanding of compliance with anti-bribery and corruption laws.

1.3 What is bribery and corruption?

Bribery is the offering, promising, giving, requesting, agreeing to receive or receipt or acceptance of a benefit or an advantage for the purpose of (or which has the effect of) influencing the recipient in the exercise of their duties in order to obtain or retain a business benefit that is not legitimately due or to induce or reward the improper exercise of the duties or functions of a public official or any person within the public or private sector.

Corruption means the misuse or abuse of a public or private office or power for personal gain (or the gain of associated personal interests). Examples of corruption include:

- Money laundering;
- Embezzlement;
- Secret commissions – also known as ‘kickbacks’ or ‘backhanders’;
- Falsification of records;
- Corruption of justice.



The benefit can be direct or indirect and is not limited to financial payment and includes improper gifts, hospitality, benefits, loans, fees or other reward.

It is irrelevant whether the recipient of the act of bribery or corruption works in the public or private sector as the laws apply to public officials as well as any transaction in the private sector.

The offer or receipt of a bribe or corrupt payment will breach this Policy and will usually be an offence under the applicable legislation.

1.4 Prohibition on bribery and corruption

It is a criminal offence to pay, offer, or give anything of value to a foreign official/employee of a foreign government with the intent to improperly influence business decisions of those officials. Such payments made directly by a company, its officials, directors or employees, as well as payments made through a third party agent such as a consultant or business partner of a company, where the company knows or has reason to know, such payments will be made, are strictly prohibited. Companies are also required to maintain accurate books and records and proper systems of internal controls regarding all transactions.

In many jurisdictions it is also a criminal offence to give, offer, promise or receive **any** bribe, not just in relation to government officials. It also includes a strict liability corporate offence of failing to prevent bribes.

Violations of anti-bribery and corruption laws carry severe consequences - civil and criminal - both for the company and the individual employee involved. This Policy does not address every situation or deal with the specific laws or regulations that may govern each and every jurisdiction in which WPP and WPP AUNZ do business.

1.5 Facilitation payments not permitted

Facilitation payments are typically small, unofficial payments made to secure or expedite a routine task or service by a public official or other person to which an individual or company is otherwise legally entitled.

Facilitation payments must not be made by or on behalf of any WPP AUNZ Group Companies ("**Group Companies**").

If you are asked to make a facilitation payment on WPP AUNZ's behalf, you must immediately report the incident in writing to WPP AUNZ Legal.

1.6 Business gifts, expenses and hospitality

WPP AUNZ prohibits the giving or receiving of gifts, entertainment or sponsored travel in circumstances which could be considered to give rise to undue influence. Gifts, entertainment and sponsored travel must not be provided or accepted unless in accordance with this Policy and with WPP AUNZ's Gifts and Hospitality Policy. This Policy is available to employees on the WPP AUNZ Intranet: Inside WPP AUNZ.

1.7 Political and charitable donations

WPP AUNZ has a Political Donations Policy that must be following in every relevant instance. This Policy is available to employees on the WPP AUNZ Intranet: Inside WPP AUNZ.



1.8 Financial books and records

WPP AUNZ maintains detailed and accurate books and records that ensures accountability of all WPP AUNZ funds and assets and fairly documents all financial transactions, risk assessments and due diligence.

All payments must be made with all of the required supporting documentation in place. Any “off the books” payments or other fraudulent practices are strictly prohibited. These may include falsifying books and records to disguise or cover up payments, payment of false or fraudulent invoices, miscoding of the general ledger or falsifying expenses reports (particularly to hide improper payments).

1.9 Dealing with Third Parties

Depending on the nature of the work, the particular relationship and the risk of an improper benefit, it may be necessary to conduct due diligence before engaging a third party. Where the risk is thought to be high, any due diligence process will need to be more rigorous than where the risk is thought to be low (such as corruption risk of the jurisdiction where third party operates).

Specific areas of focus should be the percentage of the third party's business derived from government contracts, types and identities of agents and consultants it uses and their compensation arrangements, countries of operation, involvement of government officials in its business (either as owners or directors/employees) and the state of its internal controls and books and records.

Group Companies must use the Adviser Payment Policy available on the WPP AUNZ intranet (Inside WPP AUNZ) in all relationships with advisers as defined therein. New adviser relationships, or extensions to existing relationships, are no longer permitted. Exceptions may be requested from WPP and will only be valid if approved in writing by either the WPP CEO or the WPP Finance Director.

Moreover, Group Companies should be mindful of the *FCPA* and *Bribery Act* in all dealings with third parties or business partners, as well as in the context of doing due diligence for a new acquisition or joint venture.

1.10 How to raise a concern

WPP AUNZ Personnel should contact WPP AUNZ Legal for advice or to discuss any concerns relating to this Policy.

If you have reasonable grounds to believe that any improper conduct which may be related to WPP AUNZ has occurred or is occurring you must make a report to your supervisor, manager, WPP AUNZ Legal or in accordance with the Whistleblowing Policy (available on Inside WPP AUNZ).

All reports of wrongdoing or improper conduct will be treated in confidence and persons making such reports will be protected from retaliation, victimisation and other adverse treatment.

1.11 Consequences of failing to comply with the Policy

Any failure on the part of WPP AUNZ Personnel to comply with this Policy may constitute misconduct or serious misconduct under your terms of employment and WPP AUNZ Personnel may be subject to disciplinary action, which can include termination of employment or other contractual relationship with WPP AUNZ.



A failure by any third party to comply with this Policy may result in the termination of their contractual relationship with WPP AUNZ.

Non-compliance with this Policy may result in severe criminal or civil penalties for both WPP AUNZ and the individual involved which will vary according to the offence and which could include imprisonment.



Annexure A

[Australian position](#)

Anti-corruption laws generally

In Australia, there is no single government anti-corruption regime. Each state and territory have different laws (statute and common law) to deal with bribery and corruption. The investigation of bribery and corruption offences is divided between the AFP, ASIC and the state and territory law enforcement authorities.

- Criminal laws of states and territories make bribery (both active and passive bribery) of private and public officials a crime.
- There is also a common law offence of bribery of public officials in some states.
- The *Criminal Code Act 1995* (“**Criminal Code**”) is the federal legislation which criminalises bribery of foreign public officials and Commonwealth public officials.
- The *Corporations Act 2001* can apply to bribery where there are breaches of sections that relate to good faith duties and improper use of information by directors and officers. It also makes it an offence to falsify accounting records (for example, to describe bribes as some other kind of payment, such as a “commission”).
- The *Competition and Consumer Act 2010* can apply to bribery through its sections dealing with price fixing, market sharing and other cartel conduct (cartel conduct now being a criminal offence) (See the WPP AUNZ Antitrust Policy for more information on the *Competition and Consumer Act 2010*).

Corporate liability

Under the *Criminal Code*, corporations can be held to be criminally responsible for the conduct of a corporate agent in a range of situations, such situations arise where the corporate culture encourages or tolerates the behaviour and it leads to breaches of the legislation, or where there is a failure to create and maintain a compliant corporate culture with the applicable legislation.

[New Zealand position](#)

In New Zealand there are two key statutes relating to anti-bribery:

- Crimes Act 1961 (CA)
- Secret Commissions Act 1910 (SCA).

The SCA covers bribery offences in the private sector. It criminalises the bribing of an agent to act in a certain way regarding the principal’s affairs or business. Under the SCA, it is an offence to bribe an agent, or for an agent to accept a bribe, without the informed consent of the principal.

The CA covers bribery in the public sector, making it an offence to corruptly accept or obtain a bribe for something done or not done in an official capacity.

