

Splitting Image Colour Studios P/L

Anti Bribery policy (and corrupt practices)

Splitting Image Colour Studios P/L (Splitting Image) is committed to the highest possible standards of openness, probity and accountability. This Anti Bribery policy applies to those who work for or on behalf of Splitting Image and aims to ensure that we conduct all business in an honest way and without the use of corrupt practices or acts of bribery to obtain advantage.

Splitting Image's commitment to the highest legal and ethical standards is reflected in every aspect of the way in which we operate. Our Code of Conduct for staff reinforces the requirement for us to ensure integrity in all our dealings.

This policy has been adopted by the Splitting Image Board and will be communicated to all employees. Any breach of this policy will be regarded as a serious matter by the Company and is likely to result in disciplinary action.

1. Safeguards

Splitting Image will take the following steps to prevent Bribery:

A. Risk Assessment

An annual review will examine the business activities to ensure there is an awareness of how we conduct ourselves in relation to the 2000 Bribery Act (Australia).

B. Accurate Books and Record Keeping

Our books, records and overall financial reporting will be transparent and accurately reflect each of the underlying transactions.

C. Effective Communications, Monitoring and Internal Control

Each Director will take steps to prevent bribery and corruption. Management will ensure that all staff are made aware of the standards of behaviour which are acceptable when doing business and staff will be made aware of the policies and procedures which exist to protect the business from allegations of improper conduct in its dealings.

Entertainment and hospitality include meals, invitations to events or social functions which are proportionate and reasonable are unlikely to engage the Act.

2. How to evaluate what is acceptable in relation to corporate gifts

First take a step back and ask yourself the following:

What is the intent? Is it building a relationship or is it something else?

How would this look if these details were published?

What if the situation were reversed? Would there be a double standard?

When in doubt, please consult your Director.

Circumstances which are *never permissible* include examples that involve:

- A 'quid pro quo' (offered for something in return)
- Cash gifts or cash equivalent vouchers
- Entertainment of a sexual or similarly inappropriate nature

Circumstances that are *usually acceptable* include:

- Modest/occasional meals with someone with whom we do business
- Occasional attendance at ordinary sports, theatre or social events
- Gifts of a nominal value, e.g., pens or other promotional gifts

Transparency is key – so keep the client manager informed of gifts and hospitality – in advance of acceptance if possible.

3. Conflicts of loyalty or interest

All employees are expected to declare in writing if they find themselves in a situation where their loyalty to the company comes into conflict with personal interests or loyalties. Such a declaration should be made to the Director(s).

4. Responsibility

The prevention, detection and reporting of bribery is the responsibility of all employees throughout Splitting Image. Responsibility for the compliance with this policy lies ultimately with the Board.

5. Personal or business inducements

1. This policy also applies if you are asked by any other party to offer/provide (personally or by the business) inducements to encourage behaviour that might not be ethical or in the best interests of our company or those of the other party's organisation. This applies whether they are staff, contractors, customers, suppliers or any other party that you come into contact with during work.
2. Gifts given out, such as confectionery, modest meals and invitations to social events should be pre-authorized by the Director(s).