



**PLUME DESIGN, INC.
GLOBAL ANTI-CORRUPTION POLICY**

Revised on July 12, 2021

Plume Design, Inc. (“**Plume**” or the “**Company**”) is dedicated to fostering and maintaining the highest ethical standards. Bribery and corruption are prohibited by the laws of many countries in which Plume does business, including by the United States Foreign Corrupt Practices Act of 1977, as amended (the “**FCPA**”), United Kingdom Bribery Act of 2010, as amended (the “**Bribery Act**”), and other applicable anti-corruption or anti-bribery laws (collectively referred to as the “**Anti-Corruption Laws**”). It is the policy of the Company to fully comply with both the letter and spirit of the Anti-Corruption Laws.

The purpose of this Global Anti-Corruption Policy (this “**Policy**”) is to describe the practices and procedures that the Company’s officers, directors, and employees (“**team members**”), as well as its distributors, consultants, agents, contractors, business partners, and any other third-party representatives that act on the Company’s behalf (“**Third-Party Representatives**”), must follow to ensure that the Company’s practices meet or exceed all applicable legal and ethical standards. Team members and Third-Party Representatives are collectively “**Covered Persons**.” This Policy is intended to inform Covered Persons of the Policy and to help Covered Persons comply with Anti-Corruption Laws.

This Policy is implemented and overseen by the Company’s CFO (“**CFO**”) and may be amended at any time at the Company’s discretion. The Company requires annual certifications from all team members certifying that they have read and understand this Policy. The Company does not expect Covered Persons to become experts in compliance with the Anti-Corruption Laws. However, the Company expects and requires Covered Persons to be familiar with the requirements of such laws and to seek guidance regarding any conduct that may present a risk of violating the Anti-Corruption Laws or this Policy. Please consult with the CFO or his/her designee should you have any questions or concerns.

Anti-Corruption Laws

The FCPA, Bribery Act, and other Anti-Corruption Laws prohibit the bribery of “Public Officials” and the bribery of private individuals. A bribe is any offer, promise, authorization, or payment of **anything of value** to an individual to improperly influence that individual in any way, such as to misuse such individual’s official position, obtain or retain business, direct business to another person, secure any advantage, or violate an expectation that the individual will act in good faith, impartially, or in accordance with a position of trust. Bribes can consist of anything of value, including entertainment and gifts, as well as money, no matter what the value. Bribes can occur in the public and private sectors. Bribery is a criminal offense. To be legitimate, all provisions to Public Officials and private persons must be reasonable in value (not lavish or excessive), provided openly and transparently, and comply with applicable Anti-Corruption Laws.



For the purposes of compliance with this Policy, the term “**Public Official**” is interpreted broadly and includes, but is not limited to: (1) any employee, director, or officer of a foreign or domestic government or any department, agency, or instrumentality of a government; (2) any employee, director, or officer of a state-owned or controlled entity, including, in many countries, sovereign wealth funds, telecom, health care, and educational institutions; (3) any employee, director, or officer of a public international organization, such as the Red Cross, the World Bank, or the United Nations; (4) any person acting in an official capacity for or on behalf of such governmental bodies, state-owned or controlled entities, or public organizations, including consultants, agents, or representatives (e.g., entities hired to review and accept bids for a government agency); (5) foreign or domestic political parties or party officials, candidates for political office, and members of royal families; and (6) family members of any such persons. Covered Persons should contact the CFO with questions regarding who may qualify as a Public Official. As noted below, you must seek guidance from the CFO prior to providing anything of value to a foreign or U.S. Public Official.

The Anti-Corruption Laws also prohibit offering, giving, or promising a bribe to any individual, whether or not a foreign or U.S. Public Official, for an improper purpose or to influence the performance of a relevant function or activity, including any activity connected with a business, trade, or profession, or any activity associated with any such individual’s employment. Such “commercial bribery” has increasingly been a focus of enforcement in many countries, including the U.S. and U.K. Actions that may violate the FCPA or Bribery Act may also violate other laws in the countries where the Company does business, including state, local, and municipal laws, as well as constitute crimes such as conspiracy or mail and wire fraud. The Anti-Corruption Laws also prohibit you from receiving or accepting bribes or other improper things of value.

Bribery of anybody, whether or not a Public Official, as well as accepting or soliciting bribes, is therefore illegal and strictly prohibited by the Company’s policies.

Facilitating Payments Not Permitted

Certain Anti-Corruption Laws prohibit facilitating payments. Facilitating payments are unofficial payments made to Public Officials to facilitate, secure, or expedite the performance/non-performance of a routine or necessary action or procedure. Facilitating payments are sometimes referred to as speed money, grease payments, or good-will money. **It is against Company policy to make any facilitating payment.** If you have any question regarding whether a payment qualifies as a facilitating payment or whether an exception may be granted from this Policy to make a facilitating payment, contact the CFO.

Permissible Payments and Provisions

The Anti-Corruption Laws permit companies, including Plume, to provide certain types of entertainment, meals, gifts, and travel to Public Officials provided that such expenses are: (a) bona fide and related to a legitimate business purpose (*i.e.*, not provided to obtain or retain business or to gain an improper advantage); (b) reasonable in amount; (c) legal under the written laws of the Public Official’s home country; (d) not in the form of cash; and (e) properly booked in the Company’s books and records. For example, legitimate business purposes may include to educate, promote, or explain the Company’s products or services or to provide training or educational information to customers. **As noted below, all provisions of entertainment, meals, gifts, travel support, or other things of value to Public Officials must be**



pre-approved, in writing, by the CFO. Any approved expenditure must then be recorded in the Company's Gift and Hospitality Register.

Covered Persons may provide modest meals, gifts, travel, and entertainment to private persons provided the expenditure is reasonable in value (not lavish or excessive), in good taste, related to a legitimate business purpose, legal under the laws of the recipient's home country, not in the form of cash, in accordance with the Company's Business Code of Conduct and, for team members, the Employee Handbook, and properly booked in the Company's books and records. However, **you must obtain pre-approval from the CFO's office for any expenditure on or to a private person that is in excess of \$250 or to make more than one expenditure on or to the same company or individual during the same year.** Any approved expenditure over \$250 must then be recorded in the Company's Gift and Hospitality Register.

Covered Persons may never solicit meals, gifts, travel, or entertainment from customers or third parties and may not accept any meals, gifts, travel, or entertainment that could influence or be perceived as influencing the exercise of their duties on behalf of Plume or that could affect Plume's interests. However, Covered Persons may accept or receive things of value that are offered by customers or third parties provided that the things of value are modest, of nominal value, and not in excess of \$100. **Anything of value that is received and is in excess of \$100, or constitutes more than one thing of value received from the same company or individual during the same year, must be reported to the CFO and recorded in the Company's Gift and Hospitality Register.**

Risk-based Due Diligence and KYC Checks of Third-Party Representatives

The Anti-Corruption Laws prohibit indirect bribery carried out through a Third-Party Representative, such as a distributor, consultant, agent, contractor, business party, reseller, joint venture partner, or any other intermediary or third-party acting on the Company's behalf. In addition, the Company can be held liable if it disregards or ignores signs (also known as "red flags," as discussed below) that should have alerted the Company that a Third-Party Representative intended to make an illegal bribe on its behalf. This includes disregarding or ignoring a firm belief that the Third-Party Representative will pass through all or part of the value received from the Company to a Public Official, or an awareness of facts that create a "high probability" of such a pass-through. As such, Third-Party Representatives must be subject to due diligence, prior to their engagement with the Company and monitored throughout the course of the business relationship to identify and evaluate any risks associated with compliance with the Anti-Corruption Laws.

Team members must conduct risk-based due diligence and Know Your Counterparty ("KYC") checks on Third-Party Representatives prior to their engagement. Risk-based due diligence and KYC generally consists of vetting of a Third-Party Representative based on the particular risks presented by such third party. Before entering into, renewing an agreement with, or compensating a Third-Party Representative, the appropriate team members must perform an analysis of that party's reputation for, and history of, legal compliance to ensure that the party has a reputation for integrity and does not appear to be involved in illegal or unethical activities, particularly with respect to the Anti-Corruption Laws. The due diligence and KYC checks may include, but are not limited to: evaluating the Third-Party Representative's history of compliance (or non-compliance) with the Anti-Corruption Laws and whether it has policies, procedures, or other measures in place to support its compliance with



Anti-Corruption Laws; conducting screening; reviewing connections to Public Officials, if any (e.g., whether any individual employed by the potential Third-Party Representative is or has been a Public Official); and assessing geographic and industry risk (e.g., whether the country or region in which the Third-Party Representative resides and/or may render services to or on behalf of the Company, or the industry in which the Third-Party Representative is engaged, has perceived high levels of corruption or an absence of effective anti-bribery legislation). The Third-Party Representative’s qualifications must be determined and documented, and team members must take into account any risk of bribery or corruption identified in the course of due diligence. Team members should consult with the CFO should they have any questions regarding the nature and extent of due diligence that should be conducted or how to appropriately address any risks identified.

Company personnel must be particularly alert to any “red flags” that may be encountered during due diligence or in transactions with Third-Party Representatives. “Red flags,” as discussed in more detail below, can arise with any third party involved with the Company’s business operations, but arise more frequently in dealings with joint venture partners and agents (such as promoters, sales agents, distributors, resellers, or consultants). **The basic rule is simple: a red flag cannot be ignored, it must be addressed.**

“Red flags” can arise at any stage of a business relationship or transaction – during due diligence, during contract negotiations, in the course of operations, or at renewal or termination. “Red flags” that do not present serious issues at one stage of a transaction or relationship may pose significant liability risks when they appear at a different stage or in combination with a different overall set of facts. Thus, the significance of “red flags” must be considered in context rather than in isolation. **Team members must monitor Third-Party Representatives on an ongoing basis throughout the business relationship to identify and report any bribery-related red flags to the CFO.** All “red flags” must immediately be investigated and appropriately addressed. If you become aware of facts that may be “red flags” but are not sure how to respond to them, you must immediately contact the CFO’s office.

The following are examples of “red flags” that may arise with Third-Party Representatives:

- The Third-Party Representative engages in, or has been accused of engaging in, improper business practices;
- A reference check reveals the Third-Party Representative’s flawed background or reputation, such as for paying bribes or requiring that bribes are paid to them;
- The Third-Party Representative resides or operates in, or its services otherwise involves, a country known for corrupt practices;¹
- The Third-Party Representative is suggested by a Public Official, particularly one with discretionary authority over the business at issue;
- The Third-Party Representative objects to Anti-Corruption Law-related provisions in Company agreements;

¹ See, e.g., <https://www.transparency.org/en/cpi/2020/index/nzl>.



- The Third-Party Representative has a close personal or family relationship, or a business relationship, with a Public Official or relative thereof;
- The Third-Party Representative requests unusual contract terms or payment arrangements, such as payment in cash or payment in another country's currency;
- The Third-Party Representative requires that his or her identity or, if the third party is a company, the identity of the company's owners, principals or employees, not be disclosed;
- The Third-Party Representative's commission exceeds the "going rate" or must be paid in cash;
- The Third-Party Representative indicates that a particular amount of money is needed in order to "get the business" or "make the necessary arrangements" or because "you know how business is done";
- The Third-Party Representative requests lavish entertainment or gifts or seeks approval of an excessive or unusual expenditure;
- The Third-Party Representative requests that the Company prepare or accept false invoices or any other type of false documentation; or
- The Third-Party Representative requests payment in a third country (*i.e.*, not where services are rendered, or where the third party resides), or to an account in another party's name.

After due diligence is completed and any risks are mitigated, the Third-Party Representative's relationship with the Company must be memorialized by a written contract and **such contract must contain appropriate language related to compliance with the Anti-Corruption Laws**. The contract terms should require the Third-Party Representative to either commit to complying with this Policy or have in place its own anti-corruption policies and procedures with which it will comply throughout its relationship with the Company. The Company will, where appropriate, obtain periodic Anti-Corruption Laws certifications from Third-Party Representatives and/or conduct periodic audits thereof. The Company's CFO or his/her designee must be involved in the Third-Party Representative contracting process.

Political Contributions

The Company reserves the right to communicate its position on important issues to elected representatives and other Public Officials. It is, however, always the Company's policy to comply fully with all local state, federal, foreign, and other applicable laws, rules, or regulations regarding political contributions. No Company funds, facilities, or services of any kind may be paid or furnished to any Public Official, including any candidate or prospective candidate for public office, to any political party, or to any political initiative, referendum, or other form of political campaign, in violation of Anti-Corruption Laws. **The CFO's express prior written approval must be obtained before any political contribution is made on behalf of the Company or using Company funds, facilities, or services.**

Charitable Contributions

The Company is committed to improving and promoting the interests of the communities in which it conducts business operations. Those working on the Company's behalf may provide charitable



donations only to not-for-profit *bona fide* charitable organizations. However, no charitable donation may be made for the purpose of inducing any individual or entity to purchase, lease, recommend, use, or arrange for the purchase or lease of a Company product or service, or otherwise in violation of Anti-Corruption Laws. **The CFO's express prior written approval must be obtained before any charitable donation is made on behalf of the Company or using Company funds, facilities, or services.**

Books and Records and Internal Controls

This Policy requires Plume to keep books and records which: (1) have reasonable detail; (2) accurately and fairly reflect transactions and the disposition of assets; and (3) are not false. In addition, this Policy requires that the Company maintain a system of internal controls that provide reasonable assurances that transactions: (1) occur only as permitted by the Company's policies and procedures; and (2) are accurately recorded in the Company's books and records. As such, all Covered Persons (not just team members working in finance) must assure that the Company's books and records are accurate and must never create, submit, authorize, or otherwise permit false or fictitious documents to be incorporated into the Company's books and records. All Company funds must be properly accounted for and no side, off-the-books, or "slush funds" may be maintained by the Company or Covered Persons. All Covered Persons are responsible for compliance with books and records and internal controls laws, not just those working in the finance department.

Records documenting the Company's compliance with the requirements of this Policy must be retained for five (5) years following the completion of the relevant transaction or termination of the relevant business relationship, whichever is later. Such records include, but are not limited to, all records collected and maintained in the course of carrying out due diligence and KYC checks, as well as records related to internal approvals, the Gift and Hospitality Register, resolution of "red flag" indicators, and training.

Penalties

Violations of Anti-Corruption Laws can result in severe criminal and civil penalties for both the Company and the individuals involved, including imprisonment, forfeiture of profits, and significant fines. In addition, bribery is always a violation of the Company's policies and will result in disciplinary action, up to and including termination of employment or termination of any engagement and/or contract.

The Company's Policy

It is the policy of the Company that:

- (1) The use of Company funds or assets for any unlawful or improper purpose is strictly prohibited.
- (2) No payment or other thing of value shall be offered, promised, authorized, or given to any Public Official or other individual, directly or indirectly, for the purpose of obtaining or retaining business, obtaining favorable action by a government agency/department/entity, securing any advantage, directing business to any person, or



inducing that individual to misuse an official position or violate an expectation that the individual will act in good faith, impartially, or in accordance with a position of trust. In furtherance of this policy:

- a. All gifts, entertainment, meals, Company-sponsored travel, or other things of value provided to any person must be (a) bona fide and related to a legitimate business purpose (i.e., not provided to obtain or retain business or to gain an improper advantage); (b) reasonable in amount; (c) legal under the written laws of the Public Official's home country; (d) consistent with the Company's Code of Conduct and, for team members, the Employee Handbook; (e) not in the form of cash; and (f) properly booked in the Company's books and records;
 - b. All gifts, entertainment, meals, Company-sponsored travel, or other things of value provided to a Public Official must be pre-approved in writing by the CFO and recorded in the Company's Gift and Hospitality register;
 - c. All gifts, entertainment, meals, Company-sponsored travel, or other things of value provided to private persons do not require prior approval from the CFO unless the total value of the provisions is more than \$250 per person or you are seeking to make more than one expenditure on or to the same company or individual during the same year; such approved provisions over \$250 must be recorded in the Company's Gift and Hospitality register; and
 - d. Facilitating payments are prohibited.
- (3) The offer, payment, authorization, or promise to transfer in the future any Company funds, assets, gifts, or anything else of value to any Public Official or other individual is **strictly prohibited** for the purpose of influencing any act or decision of any such person in his or her official capacity or to induce improper performance of any relevant function or activity.
- (4) You may not request, solicit, receive, or accept any bribe or other improper things of value (e.g., lavish gifts, entertainment, travel, favors, etc.).
- a. Covered Persons may accept or receive nominal things of value offered by customers or third parties, but the things of value must be modest, of nominal value, and not in excess of \$100.
 - b. Anything of value in excess of \$100, or that constitutes more than one thing of value received from the same company or individual during the same year, must be reported to the CFO and recorded in the Company's Gift and Hospitality Register.
- (5) The retention of Third-Party Representatives, such as distributors, consultants, agents, contractors, resellers, joint venture partners, or any other intermediary, who may be reasonably expected to represent or act on behalf of the Company, may occur only after



risk-based due diligence, including screening and KYC checks, has been conducted and any “red flags” have been addressed in consultation with the CFO’s office.

- (6) Contracts with Third-Party Representatives must contain appropriate representations and warranties related to compliance with the Anti-Corruption Laws.
- (7) Team members must monitor Third-Party Representatives on an ongoing basis throughout the business relationship to identify and report any bribery-related “red flags.”
- (8) Prior written approval of the CFO must be obtained before any political contribution or charitable donation is made on behalf of the Company or using Company funds, facilities, or services.
- (9) All records must truly and accurately reflect the transactions they record. All assets and liabilities shall be recorded in the regular books of account. No undisclosed or unrecorded fund or asset shall be established for any purpose. No false or artificial entries shall be made in the books and records for any reason. No payment shall be approved or made with the intention or understanding that any part of such payment is to be used for any purpose other than that described by the document supporting the payment.
- (10) Any Covered Person who learns of or suspects a violation of this Policy must promptly report the matter according to the guidelines under “Reporting Violations or Potential Violations of this Policy” below. All managers shall be responsible for the enforcement of and compliance with this Policy.
- (11) Relevant team members will receive anti-corruption training on a regular basis, but in no event less than once every two (2) years according to the guidelines under “Training and Communication” below; and
- (12) A violation of this Policy may lead to disciplinary action, up to and including termination of employment or engagement/contract.

Training and Communication

Training on compliance with the Anti-Corruption Laws and this Policy will be provided on a regular basis to relevant team members, with training provided at least once every two (2) years. All team members must sign a certificate confirming that they have read and understood this Policy annually. However, failure to read the Policy or sign an annual certification does not excuse you from complying with this Policy

The Company’s zero-tolerance approach to bribery and corruption must be communicated to all Third-Party Representatives, including through written contract terms containing language related to compliance with the Anti-Corruption Laws and in accordance with the general directions that the CFO may issue concerning such communications.

Audits and Monitoring



The Company audits and monitors compliance with this Policy to identify weaknesses and opportunities for improvement. Audit and monitoring efforts are structured based on the risk profile of the Company's activities. The CFO is responsible for leading and implementing self-assessments and audits related to this Policy periodically.

Reporting Violations or Potential Violations of this Policy

Plume encourages and highly values good faith reporting of potential conduct that may violate this Policy. If a Covered Person suspects or becomes aware of any action related to bribery, recordkeeping, or internal controls that he or she believes may be illegal, unethical or inappropriate, or otherwise in violation of this Policy, he/she must immediately report the situation to the CFO or otherwise in accordance with Company policy. Any manager or People Team representative who receives a report of a potential violation of this Policy or the law must immediately inform the CFO or otherwise submit a report in accordance with Company policy.

The Company will not permit harassment, dismissal or retaliation of any kind against anyone who makes a report or complaint in good faith with a reasonable basis for believing that a violation of this Policy or other illegal, unethical, or inappropriate conduct has occurred. The Company encourages and highly values such good faith reporting of potential conduct that may violate Anti-Corruption Laws or related laws or regulations, or this Policy.