

# Anti-Bribery and Anti-Corruption Policy

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Approved and adopted by the Board in April 2024



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## Purpose

Flow Traders Limited and all its subsidiary companies ("**Company**") is committed to doing business with integrity, fairness and honesty and has a zero tolerance policy on bribery and corruption of any form.

This Anti-bribery and Anti-corruption policy ("**Policy**") establishes standards regarding the prevention of bribery and corruption as well as identifying, reporting and investigating any concerns of unlawful behaviour, thereby also aiming to protect the Company's integrity and reputation.

This Policy is leading, but stricter laws or regulations will prevail.

This Policy complements the Code of Conduct.

## Scope

The Company operates in a highly regulated environment. Integrity of the market as a whole starts with the integrity of the Company's employees.

This Policy applies to all employees, officers and directors globally. In the context of this Policy, an employee means any person on the Company's payroll, as well as temporary workers assigned by a staffing agency.

**Bribery** means the improper offering, promising, giving, soliciting for or the receipt or agreement to receive or accepting any financial or other advantage or any other inducement from any person, and is a criminal offence in many jurisdictions.

"Advantage" does not only mean cash, but also includes anything of value, e.g. gift cards, loans, commissions, services, favours, etc. Flow Traders absolutely prohibits any employees to commit any forms of corruption and paying or receipt of bribes for any purpose, whether in local jurisdiction or elsewhere, including but not limited to:

- solicitation and acceptance of bribes or improper advantages from others in relation to Flow Traders business;
- solicitation or acceptance of gifts from a third party, which are intended to or which may give the appearance of influencing any business decision;
- offering of bribes or improper advantages to agents of others for the purpose of obtaining and retaining business; and
- offering of advantages to government related officials and public servants while having business dealings with their organisations.

**Corruption** means an improper abuse of entrusted power for personal gain or that of family, friends or acquaintances. This can manifest itself in bribery, kickbacks, and/or conflicts of interest.

## **Commitment**

The Company continues to be a strong proponent of effective, efficient and fair regulation and we contribute to the regulatory dialogue in our key jurisdictions to campaign for markets to be fair, transparent and functioning in an orderly fashion. We are committed to complying with all relevant laws and regulations that apply to us in the different jurisdictions where we operate. Especially important are the rules around anti-bribery and anti-corruption.

### **Key Principles**

The Company strictly prohibits bribery and corruption, which means that employees, officers and directors are not allowed to:

- Commit or enable any form of bribery or corruption, whether active, passive, direct or indirect. We do not tolerate the use of a third party to pay or accept bribes or similar payments on our behalf.
- Arrange, give, offer, or approve bribes or other improper transfers of financial or other advantages (even if intended to benefit the Company).
- Pay, receive or otherwise participate in any facilitation payments. These are any payments made as an inducement to secure or expedite the performance of routine or necessary action, to which we have a legal entitlement to receive. This excludes payment for services where these are published in a general tariff and available to all, such as recognised 'fast-track' processes.
- Solicit or accept bribes, kickbacks, or other improper transfers of financial or other advantages for personal benefit or that of their family, friends, acquaintances, or co-workers.
- Give, approve, or accept gifts or entertainment that is not reasonable, appropriate and proportionate, especially when doing so could affect or be perceived to improperly influence the outcome of business decisions, regardless of whether it involves a government official or any other business partner.
- Hold positions outside of the Company or engage in any other external activities, if fulfilling them may lead to a potential or perceived conflict of interest.
- Give, cause or seek unjustified preferential treatment (with or without using Company resources) for the benefit of their family, friends or acquaintances, or which is perceived to be for the benefit of their family, friends or acquaintances.
- Enter into an agreement on behalf of the Company that could be or could be perceived as a conflict of interest.
- Make monetary or in-kind contributions on behalf of the Company to government officials, political parties, organizations or individuals engaged in politics or a charity founded by or close to a government official.

### **Internal control/ measures**

- The Company applies its counterparty due diligence (KYC) program to all existing and prospective counterparties. Unregulated digital asset counterparties are subject to enhanced due diligence measures, in line with our risk based approach. The Company's KYC program ensures that all counterparties are reviewed and monitored for money

laundering, terrorist financing and sanctions related risks when onboarding counterparties and on an ongoing basis.

- Employees are required to declare on an annual basis that he/she has not/will not accept, offer, solicit or give a bribe or make any facilitation payment in connection with his/her employment.
- All employees receive training in anti-bribery, anti-corruption and AML practices, as the Board would like to reinforce the importance of these policies.
- All employees have a responsibility to prevent bribery and corruption and should report any acts of bribery or corruption, or any suspicion thereof, to the Company's Compliance Department. Please refer to the Company's Global Whistleblower Policy for the process on how to report any acts or suspicions.
- Employees who are found in breach of this Policy will be subject to disciplinary procedures instituted by the Company, which could result in termination of employment.

## **Responsibilities**

This Policy falls under the oversight of the Company's Compliance Department.

For questions, concerns, exceptions, please contact the Company's Compliance Department.