

7.12 Foreign Corrupt Practices Policy

Purpose:

The purpose of this document is to provide all Iskus Health employees guidance in relation to Corrupt Practices. The principles of fair, honest and lawful business activities, enshrined in the US Foreign Corrupt Practices Act and mandated for US Corporations are no less fundamental to Iskus Health and accepted, supported and applied to all our business dealings.

Should there be any item or issue that you are unclear about please discuss with your manager.

Scope:

Applies to all employees and the on-line training must be completed every two years.

Policy:

As a distributor for Companies based in the United States Iskus Health and its employees MUST comply with the Foreign Corrupt Practices Act.

The core principle is that the payment or promise of payment (either money or something of value) to a government official, health official, employee of any customer or prospective customer for the purpose of gaining an improper advantage in a business decision or tender is illegal.

A payment or anything of value includes, (but is not limited to), Money, Charitable Donations, Meals & Entertainment, Providing Extra Income, Gifts, Cars, Houses, Weekend Retreats, Sponsorships, Holidays or Flights.

The act and law is very broad and covers, Payments made either **directly** or **indirectly** to officials – it does not matter, Ignorance is **NOT** a defense if you should have known the activity was taking place? You can't pretend you **DID NOT** know.

Guide to Improper Advantage:

Understanding why a payment is being made helps determine if it is "improper":

- Is payment to support educational and/or practice development?
 PERMITTED (But Be Careful, ensure correct documentation!)
- Is payment to expedite a customs shipment?
 NOT PERMITTED
- Is payment to increase likelihood of winning a tender? NOT PERMITTED
- Is payment to persuade a customer to buy products or services?
 NOT PERMITTED

The consequences include company prosecution, individual prosecution, jail, heavy financial fines, suspension of trading licenses, loss of agencies and business closure.

Be careful in all dealings, report any suspicious activity or customer requests. If in any doubt consult with your manager or the managing director.

In addition all Employees must complete on-line Anti-Bribery on the IHasco web site. Anti-Bribery Training | IIRSM Approved Online Course | iHASCO Followed by a test where an 90% achievement rate must be attained. All employees must undergo the training every two years.