

Anti-Bribery and Anti-Corruption Procedures

Contents

1	Applicability	1
2	Purpose	2
3	Foreign bribery offences	2
3.1	Foreign bribery offence under Australian law	2
3.2	Who is a foreign public official?	2
3.3	What is a “benefit”?	3
3.4	What does it mean to give or offer a benefit?	3
3.5	What does “intention” mean?	4
3.6	When is a benefit or business advantage “not legitimately due”?	4
3.7	What is to “obtain or retain business or a business advantage that is not legitimately due”?	5
3.8	When can Deep Yellow be guilty of the foreign bribery offence?	5
3.9	What are the penalties?	6
3.10	Foreign bribery and corruption in other jurisdictions	6
4	General fraud and corruption	6
4.1	What is domestic bribery?	6
4.2	What is fraud and corruption?	7
5	Gifts and hospitality	8
5.1	Examples of appropriate and inappropriate gifts	8
5.2	Reporting and record keeping	8
6	Charitable contributions and sponsorships	9
7	Business relationships	9
	Annexure A – Record of Gifts and Hospitality	11
	Annexure B – Red Flags	12

1 Applicability

A reference to **Deep Yellow** in these Anti-Bribery and Anti-Corruption Procedures (**Procedures**) is a reference to:

- (a) Deep Yellow Limited ABN 97 006 391 948 (**Company**) and each of its subsidiaries (together the **Group**); and
- (b) any joint ventures under a Group company’s operational control.

These Procedures apply to all persons to whom the Deep Yellow Anti-Bribery and Anti-Corruption Policy applies and should be read together with that policy. Defined terms in the Anti-Bribery and Anti-Corruption Policy have the same meaning when used in these Procedures.

Each person to who the Procedures apply:

- (a) will be given access to the Procedures via the Company’s website; and
- (b) will be provided with and must attend training and awareness sessions on the Procedures.

Adherence to the Procedures is a condition of employment or engagement by, or association with, Deep Yellow.

2 Purpose

The purpose of these Procedures is to provide further detail and instruction in relation to the matters in the Anti-Bribery and Corruption Policy to ensure the effective implementation of that policy.

3 Foreign bribery offences

3.1 Foreign bribery offence under Australian law

Under the Australian Criminal Code, it is an offence for a person (which includes a corporation), to bribe a foreign public official. A person must not provide, offer or promise to provide to another person (or cause to be offered, promised or provided):

- (a) a benefit that is not legitimately due to that person; and
- (b) with the intention of influencing a foreign public official (who may be the other person) in the exercise of the official's duty,

in order to:

- (c) obtain or retain business; or
- (d) obtain or retain a business advantage, which is not legitimately due to the recipient, or intended recipient, of the business advantage.

Under the Australian Criminal Code Act, any company incorporated in Australia, or anyone who is a citizen or who lives in Australia, can be prosecuted for corrupt conduct which occurs overseas.

Defences are available in two circumstances:

- where the conduct was lawful in the foreign public official's country, that is it was specifically permitted or required by written law; or
- where a payment is a facilitation payment made to expedite or secure the performance of a routine government action of a minor nature and the payment is of minor value. Facilitation payments are discussed in section 5 of the Anti-Bribery and Anti-Corruption Policy.

3.2 Who is a foreign public official?

A foreign public official is broadly defined under the Australian Criminal Code and is designed to capture all levels of government. A wide range of people who may not be directly linked to, or employed by, a foreign government are considered to be foreign public officials for the purpose of the Australian foreign bribery laws including, but not limited to:

- (a) an employee, contractor, official or someone in the service of a:
 - (i) foreign government or agency;
 - (ii) foreign government-controlled company; or
 - (iii) public international organisation (public international organisations are essentially bodies constituted by two or more countries, such as the United Nations),
- (b) an individual who holds, or performs the duties of, a position under a foreign law or custom;
- (c) a member of a foreign military or police force;
- (d) a member of the executive, legislature, judiciary or magistracy of a foreign country, including a politician or judge; and
- (e) an individual who is, or holds themselves out to be, an authorised intermediary of a foreign public official.

Personnel and Representatives should carefully consider whether Deep Yellow's local agents, contractors, suppliers and other business partners may be a foreign public official.

Although it is important to recognise who is, and is not, a foreign public official, please note that Deep Yellow's policy in relation to payments, gifts and other benefits applies regardless of someone's position or status.

Case Study:

In 2002, Glaxo Smith Kline, an American pharmaceutical company, was found, through the actions of its subsidiaries operating in a number of foreign countries, to have violated the US Foreign Corrupt Practices Act (FCPA). The subsidiaries were making payments to foreign doctors for the purpose and effect of influencing the doctors' decisions so that the pharmaceutical company could obtain or retain business with them and the hospitals that employed them. It was accepted that the doctors were foreign public officials within the meaning of the FCPA because they were employed by hospitals that were owned by foreign governments.

3.3 What is a "benefit"?

A benefit can be any advantage or reward and is not limited to money or property. The benefit may be tangible or intangible. Examples of benefits include but are not limited to:

- (a) direct and indirect payments;
- (b) shares or options;
- (c) gifts;
- (d) meals and entertainment;
- (e) assumption or forgiveness of debt;
- (f) promise of the grant of contracts;
- (g) confidential information;
- (h) offer of employment;
- (i) payment of travel expenses; and
- (j) personal favours.

Case Study:

In 2009, an employee from construction company Brilliant Ray was sentenced by Hong Kong's Independent Commission Against Corruption to two months' imprisonment for violating Hong Kong's Bribery Ordinance. The employee had offered 15 boxes of moon cakes to police officers who he had dealings with during the end of his company's project. The police officers returned the moon cakes the following day. This occurred eleven days before the mid-Autumn Moon Festival, a time when the cakes are traditionally offered as gifts.

This case is an example of a non-monetary benefit and highlights that irrespective of the value of the customary nature of the benefit, if the intention behind the benefit is to obtain or retain business or a business advantage, the benefit will be considered a bribe.

3.4 What does it mean to give or offer a benefit?

The definition of foreign bribery in Australia includes terms that encompass to "provide, cause to be provided, offer to provide, or cause an offer to provide" a benefit.

The terms, "offer" and "cause" as used in the Australian Criminal Code have a broad meaning which covers more than just the direct conferral of a benefit.

For example, someone can be said to have "offered" a benefit, or "caused" a benefit to be offered to a foreign public official even where they have not actually made the offer or given the benefit themselves, but have helped or told someone else to do so. The benefit can be conferred on any party or intermediary as long as there is an intention to ultimately influence a foreign public official in the exercise of his or her official duties. A benefit provided to a relative, friend or even a corporate entity will amount to a breach if the intention to influence a foreign public official is present.

Example:

The Company has incorporated a local subsidiary to conduct its operations in Namibia. You are engaged by the local subsidiary and have been asked to pay an additional “tax” by a local government official. You are concerned that the tax is illegitimate and may be a request for a bribe. Therefore, the local government official has suggested that you authorise the Australian parent company to direct the subsidiary to make the payment. That way neither the local government official nor the Namibian subsidiary will be held responsible, and neither will the Australian parent company as it is too far removed from the transaction. Is this correct?

No, it is not. The term “cause” in the Australian Criminal Code encompasses the actions of both the parent company and those of its subsidiary. Given that the parent company is an Australian company (even though the subsidiary is not) it may be found to have violated the Australian Criminal Code by directing its subsidiary to make the illegitimate payment.

The conduct of persons acting for, or on behalf of, a corporation may be a basis for corporate liability under the corporate attribution principles under the Australian Criminal Code.

Australian and international legislation includes an offence of 'accessorial liability'. A person may be guilty of bribery if they aid, abet, counsel or procure the commission of the offence, or conspire to attempt to commit the offence.

Therefore, if a Deep Yellow Personnel or Representative directs another person or entity to pay or offer to pay a bribe, their actions could potentially implicate themselves and the other person or entity (including another Personnel or Representative) by their conduct, as well as Deep Yellow itself, in the commission of an offence. In other words, all the persons or parties involved directly or indirectly in the payment or offering of a bribe may be found to have committed the offence of foreign bribery. This would also be a breach of Deep Yellow's policies and will be considered serious misconduct and may be subject to Deep Yellow disciplinary action.

3.5 What does “intention” mean?

A critical element of foreign bribery is the "intention to influence" a foreign public official in the exercise of his or her duties. Whether a person or a corporation "intends" to influence someone is a matter of fact, which can be inferred from the circumstances. Intention to influence or obtain a certain result can exist whether or not the desired result is actually achieved.

Example:

A person invites a member of the Ministry of Mines in Namibia to an expensive dinner in advance of applying for a permit adjacent to the Group's existing operations, which dinner he attends. The permit application is declined by the Ministry. Would the dinner invitation breach the law, even if the intention was to influence the Ministry's consideration of the permit application given that it was declined?

Yes. It is not necessary to prove that business, or a business advantage, was actually obtained or retained to constitute a breach of the Australian Criminal Code. Even though the permit was not actually issued, the fact that he intended to obtain the permit as a result of the dinner means that his behaviour would be in breach of the Australian Criminal Code.

3.6 When is a benefit or business advantage “not legitimately due”?

A benefit or a business advantage is legitimate when, for instance, it is given or offered in accordance with the law of the foreign country, it is a facilitation payment (see below in section 0), or it is given or offered to pay legitimate, reasonable expenses related to sales promotion activities or performance of a contract with the foreign country. There must be a legal basis for it.

In some circumstances, illegitimate (or illegal) payments will be disguised as government charges, levies or taxes. A business advantage awarded because of the making of a payment or giving of a gift, rather than because of merit, will be illegitimate.

If any Personnel or Representative is asked to make a payment, give a gift or confer a benefit that is not in accordance with Deep Yellow's standard business practice, as set out in this Policy, the matter must be referred to the Company's Managing Director/CEO (**CEO**) (who can, if necessary,

refer the matter to Deep Yellow's legal advisers), before the payment is made or the gift or benefit is conferred. A key point to remember is that any benefit which does not stand up to careful independent scrutiny cannot be considered to be legitimate and should not be made.

The following factors are not relevant to the determination of whether a benefit or business advantage is legitimately due:

- (a) the fact that the benefit or business advantage is customary, or perceived to be customary;
- (b) the value of the benefit or business advantage; or
- (c) any official tolerance of the benefit or business advantage.

Although it will typically be appropriate to accept or give customary gifts, possible foreign bribery consequences cannot be ignored just because a gift or benefit is customary, even if it is of little value or officially tolerated. At law, when assessing whether a benefit is "not legitimately due" the customary nature of any gift is irrelevant.

It is important to remember that, as illustrated by the "moon cake case" referred to above in section 3.3, it is the intention behind the gift/benefit that will be investigated. However, there is no doubt that a payment made because it was expected, or because it was the "local way", will not provide any protection from criminal prosecution.

3.7 What is to "obtain or retain business or a business advantage that is not legitimately due"?

To constitute a bribe, a benefit must be given or offered in order to:

- (a) obtain or retain business; or
- (b) obtain or retain a business advantage.

In general terms, a business advantage is an advantage gained that assists in the conduct of the business. Examples of things that would constitute a business advantage include a tax concession, the granting of a licence or permit in circumstances where it may not otherwise be granted and access to information not publicly available concerning upcoming tenders that provided an advantage over other prospective tenderers.

Case Study:

In 2009, Latin Node, an American telecommunications company, pleaded guilty to violating the United States Foreign Corrupt Practices Act and agreed to pay a fine of \$2 million. It was alleged that between 2004-2007 Latin Node paid over \$1 million in bribes to officials at Hondutel, a wholly state-owned telecommunications authority in Honduras. In exchange, Latin Node received a business advantage in the form of a reduction of operating costs because it received preferred telecommunications rates and continued operations in Honduras.

3.8 When can Deep Yellow be guilty of the foreign bribery offence?

Under the Australian Criminal Code, Deep Yellow is responsible for the conduct of certain natural persons in circumstances where its senior management has authorised the illegal conduct or the conduct was the result of a deficient 'corporate culture'.

Deep Yellow will have committed the foreign bribery offence if one of its Personnel or Representatives commits the foreign bribery offence:

- (a) whilst acting within the actual or apparent scope of employment or authority; and
- (b) in circumstances where Deep Yellow expressly, tacitly or impliedly authorised or permitted the commission of the offence. The authorisation or permission may be established if:
 - (i) the Board has expressly, tacitly or impliedly authorised or permitted the commission of the offence;

- (ii) a 'high managerial agent' (being an employee, agent or officer of Deep Yellow with duties of such responsibility that his or her conduct may fairly be assumed to represent Deep Yellow's policy) has expressly, tacitly or impliedly authorised or permitted the commission of the offence and Deep Yellow did not exercise 'due diligence to prevent the conduct, or authorisation or permission'; or
- (iii) a 'corporate culture' (meaning an attitude, policy, rule, course of conduct or practice existing within Deep Yellow generally or in the part of Deep Yellow in which the relevant activities takes place) existed within Deep Yellow that directed, encouraged, tolerated or led to non-compliance with the relevant provisions, or did not require compliance with the relevant provisions. To prove the existence of this 'corporate culture' it is relevant that authority to commit an offence of the same or a similar character had previously been given by a high managerial agent or that the employee, agent or officer who committed the offence believed on reasonable grounds, or entertained a reasonable expectation, that a high managerial agent would have authorised or permitted the commission of the offence.

Turning a "blind eye" to conduct is not a defence.

Case Study:

Frederic Bourke was convicted of conspiring to violate the United States Foreign Corrupt Practices Act (FCPA) by acting through third parties to influence public officials in the Republic of Azerbaijan in connection with the privatisation of a state-owned oil company. He was sentenced to one year imprisonment and ordered to pay a \$1 million fine. The Court expressly acknowledged that Bourke did not have actual knowledge of the FCPA violations, but nevertheless found that he had himself breached the FCPA because he "knew of the high probability that the bribes were being paid" to Azerbaijan officials and "took steps to ensure that he did not acquire knowledge" of any wrongdoing.

3.9 What are the penalties?

The consequences of foreign bribery and corruption are serious.

Penalties for individuals are a significant fine or up to ten years' imprisonment and for corporations even higher fines in the millions of dollars.

In addition to criminal penalties, any benefits obtained by foreign bribe can be forfeited to the Australian Government under the *Proceeds of Crimes Act 2002* (Cth).

3.10 Foreign bribery and corruption in other jurisdictions

Internationally, similar legislation to the Australian Criminal Code enables some other countries to prosecute their own citizens and corporations, as well as other persons within their jurisdiction, for bribery of public official abroad. Some of these laws are more onerous than the Australian Criminal Code. Personnel and Representatives are required to understand and comply with all laws that apply to Deep Yellow and to them.

4 General fraud and corruption

As outlined above, the individual and company penalties for foreign bribery are severe. For all other forms of fraud and corruption, Deep Yellow is likely to suffer financial loss and reputational damage, but the offences are mainly directed at penalising the individuals involved.

Deep Yellow has a zero-tolerance policy towards fraudulent and corrupt behaviour and such behaviour is unacceptable.

4.1 What is domestic bribery?

In Namibia, the Southern African country in which Deep Yellow operates, as well as in Australia, there are domestic bribery laws that make it an offence to bribe a local public official. There are also laws which make it an offence to bribe anyone, regardless of their position or status.

These domestic bribery laws involve similar concepts as those described above for the foreign bribery laws and therefore Deep Yellow's company policy in relation to payments, gifts and other benefits applies regardless of someone's position or status.

4.2 What is fraud and corruption?

A range of specific criminal offences for fraudulent and corrupt conduct generally also arise in the countries in which Deep Yellow operates.

Corruption is a broad concept that encompasses essentially any activity for personal gain. It includes dishonest activity in which Deep Yellow Personnel or Representatives acts contrary to the interests of Deep Yellow or misuses their position to achieve personal gain or an advantage for others.

For the purposes of these Procedures it is sufficient to understand that fraud is a type of corrupt activity. Fraud includes any dishonest activity by Personnel or Representatives causing financial loss to Deep Yellow, including theft of money or other property by deception, deliberate falsification of documentation or improper use of information or position for personal financial benefit.

As for foreign bribery, any benefit or personal gain is not restricted to obtaining money. A benefit could include preference for job selection, avoidance of disciplinary action or personal favours.

Common examples of fraud include but are not limited to:

- (a) theft of cash, plant, equipment, inventory, intellectual property or other confidential information;
- (b) false invoicing;
- (c) financial reporting fraud;
- (d) obtaining property, a financial advantage, or any other benefit by deception (e.g. falsifying expense claims);
- (e) causing a loss, or avoiding or creating a liability by deception (e.g. false accounting);
- (f) release or use of misleading or inaccurate information for the purposes of deceiving, misleading or to hide wrongdoing;
- (g) insider trading;
- (h) providing false or misleading information to Deep Yellow, or failing to provide information where there is an obligation to do so;
- (i) making, using or possessing forged or falsified documents;
- (j) bribery, or corruption (e.g. payment or receipt of kickbacks);
- (k) causing unauthorised benefits to be given to a second party (e.g. manipulation of a tender process);
- (l) bid or tender rigging;
- (m) falsification of supplier quotes resulting in inflated procurement costs;
- (n) fraudulent payment to fictitious suppliers or service providers;
- (o) falsification of financial statements; and
- (p) unlawful use of the Deep Yellow's computers, motor vehicles, telephones (including mobile telephones) and other property or services.

As it deems necessary, Deep Yellow will routinely review compliance with fraud and corruption issues, including to formally audit appropriate policies, practices and procedures to monitor activities and safeguard assets, particularly in Deep Yellow's high-risk areas

5 Gifts and hospitality

5.1 Examples of appropriate and inappropriate gifts

Examples of appropriate gifts

Flowers, chocolates, merchandise bearing corporate logos (hats/t-shirts/umbrellas) or small amounts of inexpensive wine.

Examples of inappropriate gifts

Cash, vouchers, controlled substances, expensive jewellery, airline tickets, holidays, electronic goods, expensive wine or extravagant purchases of any description.

The above examples are not exhaustive lists.

Case Study:

BHP Billiton, a dual listed Australian and United Kingdom entity and one of the largest mining corporations in the world implemented a hospitality program for the Beijing Olympics in 2000, having been named as a principal sponsor and having secured a contract to mint the medals for those Olympics.

BHP Billiton invited 176 government officials and employees of state owned enterprises to attend the Olympic Games at the company's expense, and ultimately paid for 60 such guests as well as some spouses and others who attended along with them. Sponsored guests were primarily from countries in Africa and Asia, and they enjoyed three and four day hospitality packages that included event tickets, luxury hotel accommodation and sightseeing excursions valued at \$12,000 to \$16,000 per package.

The United States Securities and Exchange Commission (SEC) fined BHP Billiton US\$25 million for contraventions of the books and records and internal control provisions of the US Foreign Corrupt Practices Act (FCPA). The SEC investigation found that BHP Billiton failed to devise and maintain sufficient internal controls over the Olympic hospitality program.

The Director of the SEC's Division of Enforcement said:

"BHP Billiton footed the bill for foreign government officials to attend the Olympics while they were in a position to help the company with its business or regulatory endeavours."

"BHP Billiton recognized that inviting government officials to the Olympics created a heightened risk of violating anti-corruption laws, yet the company failed to implement sufficient internal controls to address that heightened risk."

5.2 Reporting and record keeping

All gifts and hospitality provided, offered or received and valued at more than AUD200 in Australia, or NAD500 in Namibia must be reported to the Company Secretary within 2 business days of providing or receiving or being offered (whichever is the earlier) the gift or hospitality. A form for the purpose of providing the information that is required to be reported is contained in **Annexure A**.

In Australia

If a member of Personnel or a Representative is offered a gift or hospitality that is valued at more than AUD200 **and** it is not a:

- (a) working/business lunch;
- (b) work related conference; or
- (c) invitation to a networking event,

the gift or hospitality must not be accepted without the approval of the CEO.

If a member of Personnel or a Representative receives a gift that is valued at more than AUD200 with no opportunity to decline it prior to receipt, the gift must be declared to the CEO and the CEO may require that the gift is donated or returned.

Personnel and Representatives must not provide any gift or hospitality valued at more than AUD200 and that is not a:

- (a) working/business lunch;
- (b) work related conference; or
- (c) invitation to a networking event,

without the approval of the CEO.

In Namibia

If a member of Personnel or a Representative is offered a gift or hospitality that is valued at more than NAD500 **and** it is not a:

- (a) working/business lunch;
- (b) work related conference; or
- (c) invitation to a networking event,

the gift or hospitality must not be accepted without the approval of the CEO.

If a member of Personnel or a Representative receives a gift that is valued at more than NAD500 with no opportunity to decline it prior to receipt, the gift must be declared to the CEO and the CEO may require that the gift is donated or returned.

Personnel and Representatives must not provide any gift or hospitality valued at more than NAD500 and that is not a:

- (a) working/business lunch;
- (b) work related conference; or
- (c) invitation to a networking event,

without the approval of the CEO.

6 Charitable contributions and sponsorships

Risk based due diligence should be conducted, as appropriate, on the recipients of any charitable contributions or sponsorships and all benefits to be provided to the recipients should be documented in a written agreement.

Example:

Deep Yellow is requested by the principal of a local primary school to donate its old computer equipment to the school for use by its students. Can Deep Yellow donate the computers to the school?

Yes, subject to the donation being permitted by law; the donation being solely for charitable and community purposes; risk based due diligence being undertaken on the school to make sure that it is not linked a political cause; the donation being documented in a written agreement; and the donation being disclosed. The donation must also be approved in accordance with Deep Yellow's procedures.

7 Business relationships

Entry into business relationships is another area where Deep Yellow is potentially exposed to liability as a result of bribery and corruption. Joint venture or consortium partners, agents, consultants, intermediaries, contractors or suppliers are referred to in this section and in Annexure B as **third parties**.

To protect Deep Yellow, and its Personnel and Representatives from potential liability for bribery and corruption committed by third parties, there are a number of steps that must be taken as set out below:

- (a) **Due Diligence:** Risk based due diligence will be conducted, as appropriate, on third parties in relation to their reputation, qualifications and integrity before Deep Yellow enters into any arrangement with a third party. A checklist for this purpose can be obtained from the CEO. The level of due diligence will be guided by the results of the risk assessment process, categorising the third party a low, medium or high risk. If any issues of concerns or “red flags” (see **Annexure B**) are identified, the CEO must be informed immediately.
- (b) **Agreements:** Arrangements with third parties must be documented in a written agreement, which should include the following:
 - (i) the remuneration payable to the third party (which must be appropriate and for legitimate services provided or goods supplied);
 - (ii) a warranty that the third party has not engaged in corrupt conduct or bribery;
 - (iii) an agreement on the part of the third party that they will comply with all relevant anti-bribery and corruption laws, the Company’s Code of Conduct and this Policy; a requirement to provide an annual certification that it has not done so and an obligation to advise if there is any contravention;
 - (iv) a right on the part of the Deep Yellow counterparty to audit the third party’s financial records (the regularity and scope of the rights will depend on an assessment of the third party risk);
 - (v) a right of termination or exit right if the third party does pay a bribe or contravenes any relevant anti-bribery and corruption law, the Company’s Code of Conduct and/or this Policy.
- (c) **Joint ventures and consortia:** Where a Group company is unable to ensure that a joint venture or consortium partner has an anti-bribery and corruption policy at least consistent with this Policy, it should have the ability to exit from the arrangement if bribery occurs, or is reasonably thought to have occurred.
- (d) **Ongoing monitoring and approval:** Deep Yellow will establish monitoring and re-approval requirements for third parties, depending on the third-party risk assessment. This will include on-going review of third parties and acting on red flags and changes in risk rankings.

Last review date:	24 June 2022
-------------------	--------------

Annexure A – Record of Gifts and Hospitality

Record of Benefits (Gifts, Hospitality)	
Name of the person/company/Personnel/Representative who provided the benefit	
Description of benefit	
Date benefit was conferred	
Value of the benefit	
Name of the person who authorised the benefit	
Identity of the foreign public official to whom the benefit was provided/in relation to whom the conduct occurred	
If the foreign public official is not the person to whom the benefit was provided, the identity of that other person	
Reason for providing or accepting the benefit	
All other relevant details regarding the benefit (e.g. the location it was conferred or received)	

Are there any additional supporting documents attached?

YES/NO

If yes, what are these?

Please sign and date this record. Please also provide a signed copy to the Company Secretary within five business days of the date of the gift or hospitality.

Signature: _____

Print name: _____

Date: _____

If you require any assistance completing this form, please contact the Company Secretary.

Annexure B – Red Flags

1. You become aware that a third party engages in, or has been accused of engaging in, improper business practices.
2. You become aware that a third party has a reputation for paying bribes, or requiring that bribes are paid to them.
3. You become aware that a third party has a reputation of having a “special relationship” with government officials.
4. A third party insists on receiving a commission or fee payment before committing to sign up to a contract with a Deep Yellow company, or carrying out a government function or process for a Deep Yellow company.
5. A third party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made.
6. A third party requests that payment is made to a country or geographic location different from where the third party resides or conducts business.
7. A third party requests an unexpected additional fee or commission to “facilitate” a service.
8. A third party demands lavish gifts or hospitality before commencing or continuing contractual negotiations or provision of services.
9. You learn that a colleague has been taking out a particular supplier for very expensive and frequent meals.
10. A third party requests that a payment is made to “overlook” potential legal violations.
11. A third party requests that Deep Yellow provides employment or some other advantage to a friend or relative.
12. You receive an invoice from a third party that appears to be non-standard or customised.
13. A third party insists on the use of side letters or refuses to put terms agreed in writing.
14. You notice that Deep Yellow has been invoiced for a commission or fee payment that appears large given the service stated to have been provided.
15. A third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to Deep Yellow.
16. You are offered an unusually generous gift or offered lavish hospitality by a third party.
17. A government official makes a strong recommendation to engage a specified agent or consultant.
18. You become aware that an agent or consultant is a former government official or an associate or relative of a government official.