



# Anti-Bribery and Anti-Corruption Policy

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**Inghams Group Limited**  
**ACN 162 709 506**

Adopted by the Board on 5 December 2019



## 1 Introduction and purpose

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Inghams Group Limited and its subsidiaries (**Company** or **Ingham's**) are committed to conducting business with high ethical standards and in full compliance with the law, including all applicable anti-bribery and anti-corruption laws in all countries in which Ingham's operates. This policy supports and supplements Ingham's Code of Conduct and is designed to promote and reinforce Ingham's culture of and commitment to lawful and ethical behaviour.

Bribery and corruption are morally wrong and illegal and could seriously damage Ingham's reputation. They also expose both Ingham's and its personnel to serious criminal and civil fines and other penalties including imprisonment.

The purpose of this policy is to:

- (a) set out the responsibilities of Ingham's companies and Ingham's personnel and directors in observing and upholding the prohibition on Bribery, Corruption and related improper conduct; and
- (b) provide information and guidance on how to recognise and deal with instances of Bribery and Corruption.

## 2 Who does this policy apply to?

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This policy applies to all Ingham's businesses, including those operated outside Australia. It applies to all Ingham's personnel, including directors, permanent and temporary staff and contractors, together with all third parties acting on Ingham's behalf or representing Ingham's interests (such as agents and consultants).

Joint ventures controlled by Ingham's must comply with this policy. Where Ingham's is involved in a joint venture that it does not control, Ingham's must use its influence to assist the joint venture to act in a manner consistent with this policy.

To the extent that laws and regulations in any countries are more rigorous or restrictive than this policy, those laws and regulations should be followed by any Ingham's business operating in that country. Ingham's may, from time to time, provide country-specific directions for businesses operating in countries outside of Australia.

## 3 Policy

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### 3.1 Prohibition on Bribery and Corruption

Ingham's personnel must:

- (a) not engage in, or tolerate, Bribery or other forms of Corruption;
- (b) not engage or make a payment to a third party, knowing or suspecting the third party may use or offer all or a portion of the payment directly or indirectly for Bribery or other forms of Corruption;
- (c) not make, or authorise anyone to make, Facilitation Payments;
- (d) not approve any offers, or make, accept or request an improper payment or other thing of value, to win business or influence a business decision in favour of any Ingham's group company;
- (e) not offer or accept gifts, entertainment or other things of value where to do so might unduly influence, or be perceived to unduly influence, objective business judgement;
- (f) not provide any gifts to, or receive them from, Government Officials;
- (g) not provide, or tolerate, secret commissions to any agent or fiduciary;

- (h) maintain accurate records of dealings with third parties;
- (i) ; be vigilant and report any breaches of, or suspicious behaviour related to, this policy; and
- (j) not threaten or retaliate against any Ingham's personnel who have refused to engage in conduct inconsistent with this Policy, or who have raised concerns under this Policy.

## 3.2 Definitions

For the purposes of this Policy:

- (a) **Bribery** is the improper offering, promising, giving, accepting or soliciting of anything of value in order to obtain or retain business or an advantage or to induce or reward improper conduct or an improper decision.

Bribery can take many forms and the benefit that is offered, given or accepted may be monetary (eg. donations, financial rewards, kickbacks or non-commercial loans) or non-monetary (eg. reciprocal favours, business or employment opportunities, hospitality or anything else of value to the recipient).

Offers designed to exert improper influence can constitute Bribery irrespective of whether the target is employed in the public or private sector, though dealings with Government Officials always require close scrutiny.

- (b) **Corruption** is the misuse or abuse of entrusted power or private or public office to obtain an improper advantage or gain (personal or for another), including the improper use of information obtained in an employment or official capacity to obtain an improper advantage or gain.
- (c) **Facilitation Payments** means unofficial payments (usually of nominal amounts) in order to secure or speed up the performance of a Government Official's routine duties or actions.
- (d) **Government Official** means anyone (regardless of seniority or title) who is:
  - a public official, whether elected or appointed and whether foreign or domestic;
  - i. a political candidate or party official or a member of any legislative, administrative or judicial body;
  - ii. an employee, contractor or other representative of a government-owned or government-controlled entity or government body (eg. a police or military force), including state-owned entities that operate in the commercial sector;
  - iii. an employee, contractor or other representative of a public international organisation (eg. World Bank or United Nations); or
  - iv. otherwise acting in an official capacity for a government, government agency, or state-owned enterprise;
  - v. a person holding an appointment, position or office created by custom or convention, such as potentially some tribal leaders or members of a royal family;
  - vi. an authorised intermediary or agent of a person covered by any of the above; or
  - vii. a close relative of any of the above.

## 4 Risk assessment and prevention

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### 4.1 Assessment

All Ingham's personnel have a responsibility to help detect and prevent instances of Bribery and Corruption, together with any other suspicious activity or wrongdoing in connection with Ingham's business. Ingham's personnel must continually assess the vulnerability of their business activities to risks of Bribery and Corruption.

Ingham's personnel should be wary of 'unusual' practices or requests. While unexpected fees or payment methods will not necessarily indicate Corruption, they should always be scrutinised to identify their nature and purpose.

#### 4.2 Record keeping

Ingham's must keep accurate and complete business records of all business transactions. No accounts may be kept "off the books" to facilitate or conceal improper payments.

Records of business transactions must be evidenced by invoices or receipts and be maintained:

- (a) in accordance with Ingham's accounting and finance policies;
- (b) in accordance with generally accepted accounting principles and practices; and
- (c) in a manner that reasonably reflects the underlying transactions and events.

All expenditure by Ingham's personnel, including on gifts, entertainment and hospitality, must be included in expense reports and approved in accordance with the relevant expense policy.

#### 4.3 Risk monitoring and control

Management must take the necessary steps to maintain an effective system of internal control and monitoring to prevent Bribery and Corruption. This must include education and training of employees.

Each Executive and General Manager (and other management as required by Ingham's Finance & Audit Committee) must provide a sign off to Ingham's Chief Financial Officer as part of the annual management representation process that:

- (a) the business for which they are responsible has assessed the vulnerability of its operations to risks of Bribery and Corruption;
- (b) appropriate controls and monitoring have been implemented within that business to prevent Bribery and Corruption; and
- (c) to the best of their knowledge, there have not been any instances of Bribery or Corruption within that business that have not been reported in accordance with this policy.

#### 4.4 Training

Ingham's will ensure that Ingham's personnel are informed of this Policy. Ingham's employees, including managers, will be provided with regular training on Bribery and Corruption awareness.

### 5 Key risk areas

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#### 5.1 Gifts, entertainment and hospitality

Ingham's recognises that offering or accepting gifts, entertainment or hospitality of moderate value is often customary and acceptable when done for legitimate purposes such as general relationship building. The practice of giving business gifts or offering hospitality or giving other things of value varies between countries and regions and what may be normal and acceptable in one region may not be in another. In all cases, and regardless of value, it is prohibited to offer or accept gifts, hospitality, entertainment or other things of value if to do so would constitute Bribery or Corruption.

When considering whether gifts, entertainment, hospitality or other things of value may be offered or accepted, Ingham's personnel must:

- (a) consider whether in all the circumstances it is reasonable, proportionate and justifiable;
- (b) ensure that it complies with local laws;



- (c) ensure that it does not contravene the other party's policies or the rules of any tender or competitive bidding process; and
- (d) consider the intention behind the offer.

Gifts, entertainment, hospitality or any other thing of value must not be accepted or given for the purpose of influencing a person corruptly or improperly in the exercise of their duty, or if the nature or value of the gift or hospitality would result in a perception of such influence.

Ingham's personnel should not give or accept gifts entertainment or hospitality over A\$250 in value. Where Ingham's personnel are unable to refuse gifts entertainment or hospitality over A\$250 without causing offence, you must (1) advise your HR Manager, who may direct you as to what is to be done and (2) copy the advice to your HR Manager to [peopleandperformance@ingham.com.au](mailto:peopleandperformance@ingham.com.au), so that the gift may be included in the Gift Register. The General Counsel must provide written approval of acceptance of any such gift, entertainment or hospitality.

Any gifts, entertainment or hospitality with a value in excess of A\$250 received by Ingham's personnel must be recorded in Ingham's gifts register which will be maintained by Group HR.

## 5.2 Political donations

All dealings with Government Officials which relate to Ingham's and its business activities must be conducted at arm's length and with the utmost professionalism. Ingham's does not seek to curtail an individual's freedom to make political contributions in their personal capacity, but neither Ingham's nor Ingham's personnel may make any direct or indirect contribution to any political party, organisation or individual engaged in politics as a way of obtaining an improper advantage for Ingham's business.

Ingham's personnel must not make any political contributions to candidates for any political office outside Australia on behalf of Ingham's.

All political donations made by or on behalf of Ingham's:

- (a) must be made and disclosed in accordance with applicable local laws and regulations;
- (b) must be recorded in Ingham's donations register to be maintained by Group HR; and
- (c) must have prior approval from Ingham's CEO (and prior approval from Ingham's Board in the case of donations in excess of A\$10,000).

## 5.3 Charitable donations

Ingham's makes charitable donations that are ethical, transparent and legal. In some countries, charities can be used as a screen for illegal or unethical activities, so all charitable donations made on Ingham's behalf outside Australia may only be made to charities that have been previously approved by Ingham's CEO. All charitable donations made on Ingham's behalf within Australia must have prior approval in accordance with Ingham's delegations of authority.

## 5.4 Third parties

Where a third party conducts business activities, or deals with Government Officials, on Ingham's behalf the result of their actions can be seen as benefiting Ingham's and Ingham's can be liable for their actions.

As part of their risk assessment responsibilities, Ingham's management are expected to evaluate the integrity and background of such third parties, critically assess the need for engaging such third parties, and ensure that the third parties comply with this policy.

## 6 Reporting concerns

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Ingham's is committed to ensuring that all Ingham's personnel have a safe, reliable, and confidential way of reporting any activity they reasonably suspect breaches this policy.



Any Ingham's personnel or stakeholder who reasonably suspects that a violation of this policy or any laws has been committed, is being committed, or is being planned, should use the procedure set out in Ingham's Speak Up Policy. A copy of the Speak Up Policy can be found on the Ingham's website or obtained from Ingham's General Counsel and Company Secretary.

Any material breaches of this policy will be reported to Ingham's Board.

Ingham's is committed to ensuring no one suffers detrimental treatment as a result of refusing to take part in conduct that may constitute Bribery or Corruption or raises a genuine concern in respect of any such conduct.

## 7 Amendment

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This policy will be periodically reviewed to check that it is operating effectively and to determine whether any changes are required.

This policy can only be amended with the approval of Ingham's Board.