



Anti – Bribery and Corruption Policy

Isentia Group Limited
ACN 167 541 568

1. INTRODUCTION

1.1. Position Statement

Isentia Group Limited and its subsidiaries (**Isentia**) are committed to ensuring the implementation of the highest standards of honesty, integrity, ethical and law abiding behaviour in all of its business activities. Compliance with Australian and offshore laws is compulsory and compliance is an internal requirement. Isentia does not permit the promise to give, giving or receiving of bribes, corrupt and /or fraudulent conduct in order to receive unfair advantage or benefit. The reporting of any suspected instance of Bribery, Fraud or Corruption is encouraged and disclosers are protected. This Anti Bribery and Corruption Policy (**Policy**) supports Isentia's zero tolerance for Bribery, Fraud and Corruption and reinforces that it is the responsibility of all Isentia Workers to ensure that this Policy is complied with.

1.2. Values

i) Client Obsessed

We're avid listeners who make time to understand our clients, empowering them to make great decisions. Client obsession is in our DNA, it's who we are. ► We keep our word ► We are solutions focused ► We think about the client first ► We understand our clients' needs ► We strive to add value to our clients

ii) One Team

We're a family who looks out for each other and work together to make great things happen. We bring our whole selves to work, celebrating our successes and having fun along the way. ► We act with integrity ► We are stronger through regional diversity ► We respect and value each other ► We are accountable to each other ► We celebrate success

iii) Innovation

We seek out moments of inspiration to help us work smarter and create positive outcomes for our clients. From creating simple change to generating big ideas, we embrace diverse thinking, doing better than the day before. ► We are curious ► We challenge our thinking ► We are resourceful ► We lead and grow - our industry, our region and our people ► We keep informed

2. PURPOSE

2.1. The purpose of this Policy is to:

- clarify for Workers what is an Unacceptable Payment or Bribe, what amounts to Corrupt and or Fraudulent behaviour, what is prohibited conduct and what is acceptable conduct in the giving or receiving of gifts and/or entertainment, and
- reinforce that all Workers are bound by this Policy, that a breach of this Policy is a breach of Isentia's employment conditions and possibly of the law and that this Policy forms part of the Isentia Code of Conduct.

3. DEFINITIONS

3.1. Word used in this Policy have the following meanings:

'Bribe' includes:

- an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory, personal or any other advantage and can include gifts, kickbacks, Facilitation Payments, loans, fees, rewards or other advantages,
- a crime under Division 70 of the Criminal Code Act 1995 Commonwealth (Criminal Code), section 70.2 of the Criminal Code provides that a person commits an offence of bribery of a foreign Government Official if the person provides or offers to another person (either directly or indirectly), a benefit that is NOT legitimately due to the other person, with the intention of influencing the foreign Government Official in order to obtain a benefit, and
- a promise to give or receive a Bribe WITHOUT the payment or benefit having taken

'Corrupt' means a dishonest activity contrary to Isentia's interests where a Director or Worker abuses his or her position of trust in order to achieve some

personal gain or advantage for himself or herself or for another person or entity (conflict of interest). Corruption includes crimes such as fraud, embezzlement and extortion which may involve serious criminal and civil penalties including fines of up to millions of dollars and imprisonment for any length of time up to life imprisonment. Corrupt behaviour includes the offering or giving of an Unacceptable Payment to a Government Official.

'Director' means Isentia Executive and Non-Executive directors.

'Facilitation Payments' means a benefit of a minor nature, provided directly or indirectly to another person for the sole or dominant purpose of expediting or securing the performance of a routine government action (section 70.4 of the Criminal Code), and payments made to a non-government authority for the sole or dominant purpose of expediting or securing the performance of a routine function or approval of a minor nature. Examples of Facilitation Payments include, but are not limited to:

- passport clearance at borders,
- access to the 'fast lane',
- help speed up issue of documents,
- obtaining services such as telephone, power, water, mail collection, and
- processing work permits.

'Fraudulent' means the intended or actual misuse of Isentia's funds, including through deception to obtain an unjust or illegal advantage. Examples of Fraudulent conduct include, but are not limited to:

- stealing money or other assets including use of assets for private purposes,
- misappropriation of funds, securities, supplies, or other assets,
- impropriety in the handling or reporting of money or financial records,
- profiting from insider knowledge of Isentia's activities,
- unauthorised disclosure of confidential and proprietary information with the intent to receive a benefit,
- forgery or alteration of any document or account belong to Isentia,
- unauthorised destruction, removal, or inappropriate use of records or other Isentia property,
- accepting or seeking anything of value from contractors, vendors or persons providing services or goods to Isentia,
- creating and paying fictitious employees (i.e. ghost employees),

- falsifying invoices for goods or services never rendered, or expense reimbursement claims,
- inflating amounts on, or backdating, invoices or expense reimbursement claims,
- submission of exaggerated or wholly fictitious accident, harassment or injury claims, and
- misuse of sick or family leave.

‘Government Official’ means any person:

- elected to, employed or appointed by a government (federal, state or local),
- elected to, employed or appointed by a public international organisation (including an aid organisation),
- who is an owner, director, officer or employee of an organisation that performs a governmental function,
- employed or appointed by an agency, department, corporation, board, commission or enterprise that is owned in whole or in part or operated or controlled by a government (federal, state or local) or a public international organisation (including an aid organisation),
- acting in an official capacity for a government (federal, state or local), a public international organisation including an aid organisation or a controlled organisation,
- acting for or on behalf of a government (federal, state or local), a public international organisation (including an aid organisation) or a controlled organisation, and
- elected officials, candidates for public office, political parties, and officers, employees, representatives and agents of political parties.

‘Manager’ means the person a Worker immediately reports to.

‘Unacceptable Payment’ includes but is not limited to:

- any payment, promise to pay or authorisation of payment of any money, Facilitation Payment, secret commission, reward or transfer of anything of value and/or gift; and/or
- the provision of any service, benefit or entertainment to or from a Government Official or to or from any person or organisation

which is a **Bribe, Fraudulent or Corrupt** or for the purpose of improperly obtaining or retaining business or any other business advantage.

'Worker' means all of Isentia's officers, employees (whether full time, part time or casual and including executives and managers) and contractors (including consultants, advisers, agents, interns and free agents).

4. SCOPE

- 4.1. This Policy applies to all Directors and Workers in all Isentia locations wherever situated. Directors and Workers are subject to the laws of the country in which they operate which may include serious criminal and civil penalties. Where a country in which Isentia operates does not have bribery and corruption laws or the bribery and corruption laws are of a lesser standard to this Policy, this Policy prevails.

5. PROHIBITED CONDUCT

5.1. Directors and Workers are prohibited from and **MUST NOT** either directly or through any third party:

- Make or receive an Unacceptable Payment including:
 - demand, solicit, accept or receive an Unacceptable Payment,
 - promise, offer or pay an Unacceptable Payment,
 - cause or authorise an Unacceptable Payment to be promised, offered or paid,
 - pay or offer anything of value to a Government Official in order to influence any act or to induce the Government Official to use his or her influence with any level of government to affect or influence any act or decision of such government for the purpose of obtaining, retaining or directing business, or for any other business advantage.
- Make or receive a charitable donation (whether in kind services, knowledge, time or financial) without first obtaining their Manager's approval. Prior to approval, the Manager must conduct and record due diligence of the proposed recipient and ensure all applicable approvals under the Isentia Delegations Policy are obtained. The applicable Manager's approval must be recorded in the Gift and Entertainment Register at the relevant Isentia location.

- Make or receive a political donation without first obtaining approval from the Isentia Board of Directors and that approval must be recorded in the relevant Gift and Entertainment Register.

6. ACCEPTABLE CONDUCT AND GIFTS AND ENTERTAINMENT

- 6.1. Subject to this Policy and, in particular the prohibitions on Unacceptable Payments, Isentia recognises that it is accepted business practice that entertainment and small tokens such as cards and small gifts may be exchanged with customers and suppliers. The giving of gifts and entertainment is only acceptable where:
- the value of the gifts and entertainment is “modest” (see clause 6.3 below);
 - the giving or receiving of the gift and entertainment is reasonable and appropriate in the circumstances;
 - the giving or receiving of the gift and entertainment does not give or imply the giving of a benefit to the giver or receiver of the gifts or entertainment;
 - the giving or receiving of the gift and entertainment could not influence or appear to influence the conduct of the person giving or receiving the gifts or entertainment; and
 - the gift or entertainment received or given is recorded in the Isentia Gifts and Entertainment Register at the applicable location within 7 days of the gift or entertainment being given or received.
- 6.2. Gifts or entertainment not meeting the above criteria are not acceptable and could be regarded as Unacceptable Payments and against the law.
- 6.3. What is regarded as “modest” will depend on the circumstances and it is the responsibility of the Director or Worker to seek the guidance of their Manager when determining what is moderate in the circumstances. What is modest not only includes consideration of value but also takes into account frequency and the relationship with the person giving or receiving the gift or entertainment. As a guide gifts or entertainment having a value in excess of AUD\$150 (or other such amount specified in the Gift and Entertainment Register in the relevant location) should be considered carefully.
- 6.4. A Gift and Entertainment Register must be maintained at each location in which Isentia operates which records in writing all Facilitation Payments, gifts, charitable donations (under the Community Engagement and Social Responsibility programme), political donations and benefits (including entertainment and hospitality) offered, given or received.

- 6.5. It is the responsibility of the Chief HR Officer to appoint a responsible Isentia person in each location to maintain the Gift and Entertainment Register.
- 6.6. The Gift and Entertainment Register in each location must detail for each entry: nature and circumstances, name of organisation and title of person offering, giving and/or receiving, estimated or known value and relevant date/s.

7. REPORTING OBLIGATIONS

- 7.1. Any Worker who suspects Bribery, Fraud or Corruption **MUST** immediately report their suspicion to their Manager or the Chief HR Officer.
- 7.2. Any report of suspected Bribery, Fraud or Corruption will be kept confidential. Information will not be disclosed or discussed with anyone other than those who have a legitimate need to know or are required by law to know.
- 7.3. Isentia's Whistleblower Policy outlines protections for disclosers.

8. INVESTIGATION PROTOCOLS

- 8.1. All Bribery, Fraud or Corruption allegations will be thoroughly investigated and appropriate disciplinary action will be taken against any Worker who is found guilty of corrupt or fraudulent conduct. Any material breach of this Policy will be notified to the Isentia Board of Directors.
- 8.2. All actual instances of Bribery, Fraud and Corruption will be reported to the Isentia board of directors and where appropriate a referral will be made to the relevant law enforcement or regulatory agencies.
- 8.3. Isentia's Supplier Code of Conduct compels suppliers to submit their records and documents for investigation at Isentia's request.

9. POLICY REVIEW

- 9.1. This Policy will be periodically reviewed to check it is operating effectively and updated if required.
- 9.2. Any proposed changes to this Policy must be approved by the Isentia Board of Directors.

10. APPROVED AND ADOPTED

- 10.1. This Policy was approved by Isentia's Board of Directors on 20 August 2020.