kiwa

Anti-Bribery and Anti-Corruption Policy



creating trust *driving progress*

Anti-Bribery and Anti-Corruption Policy

Purpose: The objective of this Anti-Bribery and Anti-Corruption Policy ("Policy") is to provide principles, rules and minimum requirements to ensure compliance with laws and regulations regarding anti-bribery and corruption. Compliance with these laws is essential to maintain a good reputation and avoid criminal liability to Kiwa entities and their employees.

Scope: Kiwa Group: all entities directly or indirectly owned by Kiwa (Acta* Holding B.V.) for fifty percent (50%) or more, or the ability of Kiwa to affect (in)direct control of the management decisions of such entity. Furthermore third parties acting for or on behalf of the Kiwa entities as an extension of the entity's business (hereinafter referred to as "Third Parties") are also prohibited to take part in acts of bribery and corruption or acting, under reference to Kiwa's Third Party Due Diligence Policy for the extent to which, and the contractual clauses by which, this Policy applies to Kiwa third parties.

Prepared by	Courtney Marsden Kiwa Australia General Counsel	18 August 2025
Region	**Australia and New Zealand**	
Reviewed & approved	Kiwa ANZ Board	29 April 2025
Input obtained	Internal Audit & Corporate Risk & Control	
	Other business experts	
Version	3/18082025	
Policy implementation date	18 August 2025	

Contents

1 General 4
1.1 Introduction 4
1.2 Purpose 4
1.3 Applicability 4
2 Roles and responsibilities 4
3 Key principles 5
4 What are bribery and corruption? 5
5 What will you find in this policy? 5
6 How to deal with significant risks 6
6.1 Gifts and Hospitality 6
6.2 Political support, lobbying, sponsorships and charitable donations 8
6.3 Conflict of interest 9
6.4 Facilitation payments 9
6.5 Commissions or remuneration fees 10
7 Advice and 'Speak Up' 11
8 Consequences of non-compliance with this policy 11

"Kiwa's reputation is built on our commitment to act with integrity. The 8 statements in our Kiwa Code of Conduct and Compliance set rules relating to compliance, living up to proper conduct and a high moral standard. That means we act fairly and professionally, with a culture of zero tolerance to bribery and corruption, including facilitation payments, throughout our business. Organizations are held responsible for their own activities and those of the third parties they work with. A simple mistake reduces trust in us and can cause lasting damage. No business transaction is worth risking our integrity and reputation. We always respect our company motto, 'We create trust'. I trust you will use this Policy to ensure you do the right thing."

Luc Leroy, CEO Kiwa Group

1 General

1.1 Introduction

With a global presence in a wide range of activities, Kiwa must manage an extensive set of ethical and legal responsibilities. As part of our corporate values, we act with integrity. We do what is right within the legal frameworks of the countries we operate in.

The principles, rules and minimum requirements in this Policy are minimum standards. Where national laws have a higher standard or stricter rules, these are to be followed.

1.2 Purpose

Kiwa has a zero-tolerance policy towards bribery and corruption and must ensure business is conducted lawfully and with integrity. Consequently, it is prohibited to accept, ask for, engage in, make, offer, promise or authorize any bribe to anyone, at any place, at any time.

1.3 Applicability

This policy is applicable by all Kiwa group employees when conducting business on behalf of the company.

Ethics & Compliance reserves the right to revise, adjust and/or eliminate any part of this policy. This policy will be reviewed periodically in line with the Kiwa strategy.

2 Roles and responsibilities

Executive Board of Directors: The ultimate owner of this Policy is the Executive Board of Directors of ACTA* Holding B.V. It is responsible for regularly reviewing this Policy.

Kiwa entities and their management: Kiwa entities and their management must ensure compliance with all applicable anti-bribery and corruption laws and regulations, including this Policy. This also means their processes are in line with the principles, rules and minimum requirements described in the Policy.

Kiwa expects management at all levels to actively support this Policy. For this purpose, senior management must ensure sufficient resources, processes, and systems are in place. Furthermore, it is the responsibility of senior management of each Kiwa entity to ensure relevant employees and third parties in scope of this Policy are given appropriate training and are aware of the principles, rules and minimum requirements described in this Policy.

Corporate Ethics & Compliance: Corporate Ethics & Compliance is responsible for maintaining this Policy and supporting the local Ethics & Compliance contact persons with further guidance and advice.

Employees and representatives: To the extent applicable to their function and professional activities, Kiwa employees and Third Parties which act for or on behalf of the Kiwa entity, or act as an extension of the entity's business, are responsible for complying with the principles, rules and minimum requirements as set out in this Policy.

3 Key principles

Kiwa must ensure that all third parties with whom we do business uphold the same standards as stated in our Code of Conduct and set by the TIC Council. The following principles should be followed:

- **Integrity:** Kiwa operates in a professional, independent, impartial and ethical manner in all its activities. This entails carrying out work honestly, tolerating no deviation from approved methods and procedures and reporting actual findings and professional opinions.
- **(Avoiding) conflicts of interest:** Kiwa avoids conflicts of interest with any related entity in which it has a financial or commercial interest and to which it is required to provide services.
- **Anti-bribery:** Kiwa prohibits the offering, gifting or acceptance of a bribe in any form, including kickbacks on any portion of a contract payment. No improper benefits will be received or provided in doing business.

4 What are bribery and corruption?

Bribery is directly or indirectly offering, promising, giving, paying, soliciting, requesting, agreeing to receive or accepting money, a gift, promise, entertainment, service, hospitality, discount or anything of value:

- to or from a public official to obtain or retain business, or an advantage in business or induce any other act or omission from such public official; and/or
- to induce a third party to act, or refrain from acting, in breach of that person's duties to his employer or principal.

To qualify as bribe, it is not necessary that the person will act in violation of his or her duty.

Corruption is the abuse of entrusted power for private gain. This includes bribery, extortion and improper influencing, as well as laundering the proceeds of these acts. It does not matter if this involves a public official, political figure or a private citizen.

5 What will you find in this policy?

As already stated in the introduction, Kiwa has a zero-tolerance policy towards bribery and corruption. Nevertheless it can be hard to recognize and respond to bribery and corruption risks in practice. Chapter 6 provides principles and rules on how to deal with the most significant risks, including:

- gifts and hospitality;
- political support, lobbying, sponsorships and charitable donations;
- conflicts of interest;
- facilitation payments;
- commissions.

A **Principle** can be applied in any possible situation to support you in your decision-making and gives high-level guidance on how to deal with a specific topic.

A **Rule** specifies one or more aspects of a principle and must be followed.

6 How to deal with significant risks

6.1 Gifts and Hospitality

Gifts encompass any payment, gratuity, gratification, present or advantage – financial, material or otherwise – that is offered, promised, given or received without any direct or indirect material or immaterial compensation.

Hospitality covers all forms of social amenity (such as lunches and dinners), entertainment, travel or lodging, or an invitation to a sporting or cultural event that is offered, promised, given or received.

Principle: Gifts and hospitality can aid in building business relationships to help Kiwa lead in its markets. Gifts and hospitality must support a clear business objective, be openly disclosed, of reasonable and proportionate value, appropriate to the nature of the business relationship and never obligate the recipient towards the giver.

6.1.1. Gift and hospitality for public officials (including politicians)

Public official is any person who is appointed by the public authorities to perform a function that has an undeniably public character to carry out some of the powers of the state or its official agencies. This includes any individual that holds a legislative, administrative or judicial position of a foreign, national, local or municipal government, whether elected or appointed, including:

- a government official, an employee of a government or government-owned entity;
- a candidate for public office or a political party, an officer or employee of a political party;
- any officer or employee of a public international organisation;
- an arbiter or mediator;
- employees of state-owned enterprises, or state controlled commercial enterprises.

State-owned enterprises are any organ or instrument of the government, including companies over which the government exercises substantial control, even if the company's shares are owned in part by other entities or are publicly owned.

Rules:

- In general, no gifts, apart from branded items of minimal value, are offered to or accepted from public officials, their spouses, or other immediate family members.
- Hospitality offered to or accepted from public officials is only allowed to the extent permitted under the applicable (national) laws, external and internal regulations. At all times, the hospitality must be of reasonable value (for example proportionate drinks or meals) and offered as a matter of courtesy.
- Kiwa entities operating under laws or regulations that prohibit hospitality to public officials must take adequate (local) measures to avoid non-compliance with these laws or regulations.

6.1.2. Gifts and hospitality for other business partners

***Rules on gifts*:** Never offer or accept gifts to/from a business partner (ie. customer, supplier, or other third party):

- in return for a favourable decision or business advantage.

- as a personal payment in connection with business transaction.
- in the form of loans, cash, or cash equivalents advantages (ie. Pre-paid cards or free services).
- in the form of personal financial assistance.
- too frequently (too frequently is every two months, for example).
- at an inappropriate time (during a tender phase, pending legal proceedings, concession/authorization process, or sensitive negotiations, for example).
- if it is in violation of the laws of the country in which a gift is offered, recorded or received.
- if it is contrary to the known provisions of the recipient's code of conduct.

Kiwa employees and Third Parties may only offer or accept a gift worth no more than AUD$150 per event per person (wine, a book or tickets for a concert/game, for example). If local lower limitations are applicable (ie. A lower maximum value per person or a maximum amount of events per year), the local requirements/law prevail.

Gifts of a value between **$150 and $750** per event per person may only be accepted or given if these are for clear business reasons, in the interest of Kiwa and if the next level manager has given written permission. If the value is more than AUD$750, the Country Manager gives written permission (with a copy to Corporate Legal).

Accepting or giving gifts worth more than AUD$150 should be registered in a separate ledger on Country level.

Kiwa entities are free to use lower monetary thresholds and are obliged to do so if this is required by local standards. Where refusing to accept a gift out of line with the above rules would constitute an insult or embarrassment to the giving party, or would hurt the business relationship, and where it is otherwise impossible for a written approval to first be obtained, the gift may be accepted as long as:

- it is promptly reported to the relevant General Manager/Division President and Corporate Legal;
- it doesn't automatically trigger or require reciprocity; and
- the employee does not keep the gift and the gift will be donated or become company property.

***Rules on hospitality*:**

- Avoid all hospitality and entertainment that is so expensive it creates the appearance of impropriety. Hospitality of reasonable value (proportionate drinks or meals, for example), extended as a matter of courtesy, is allowed.
- Hospitality and entertainment in the form of reasonable, proportionate travel and lodging expenses for business partners visiting Kiwa for legitimate promotional or other business purposes is allowed.
- Never offer or accept hospitality in return for a favourable decision or business advantage.
- Kiwa prefers not to offer hospitality for spouses or other immediate family members of the third party, carefully consider whether it is appropriate when doing this.
- Hospitality must be appropriate to the situation and support Kiwa's reputation as a professional and trustworthy company.
- Hospitality cannot be contrary to the known provisions of the recipient's code of conduct.
- Kiwa's services should be promoted based on their competitiveness and quality, not on undisclosed advantages.
- Travel and lodging expenses for employees on business trips will, in general, be paid for by the Kiwa entities.

Kiwa entities must avoid inappropriate gifts and hospitality by Third Parties by including and referring to specific anti-bribery and corruption provisions in the contracts with medium and high risk Third Parties, as set in Kiwa's **Third Party Due Diligence Policy.**

6.2 Political support, lobbying, sponsorships and charitable donations

Political support is a contribution of anything of value to support a political goal. Examples include local, regional or national political fundraising events, providing goods or services, paying employees during working hours to work in a political function, or paying for campaign expenses.

***Rules*:** Kiwa entities do NOT give any political support.

Lobbying is any direct or indirect communication with public officials (for definition: see section 6.1.1), political decision- makers or representatives made, managed or directed for the purposes of influencing public decision-making. **Lobbyist** is anyone who engages in lobbying activities, for private, public or collective ends, with or without compensation.

Principle: Lobbying can play an important role in informing and developing government policy and making sure that legitimate points of view, including those of Kiwa entities, are included in a public debate and/or in the decision-making process. Lobbying should be practiced legally and honestly at all times.

Rules: *Lobbying must:*

- align with Kiwa's business strategy and corporate values;
- never involve gifts, entertainment, donations or payments to influence policy makers;
- be open and truthful when communicating with stakeholders;
- ideally be a joint effort with other stakeholders who have similar interests or points of view. (in case such stakeholders are competitors, there should be compliance with any local competition law and Kiwa's **Competition Compliance Policy**).

Sponsorship is where Kiwa entities sponsor organizations or events to promote the Kiwa brand, Group brands, or a local brand, product or service, to build awareness, enhance reputation, increase sales, or encourage customer loyalty.

Charitable donation is a philanthropic donation to a non-profit organization with no expectation of direct corporate gain. Such contributions are often related to disaster relief or humanitarian aid and may take the form of:

- financial donations;
- in-kind donations, including various kinds of non-monetary support such as donations of products, volunteer work done by Kiwa employees, and the free use of corporate facilities, property, or services.

Principle: Sponsorships and charitable donations are a great way of supporting Kiwa's growth for the benefit of our shareholders, our employees and the well-being of the communities we live and work in. Kiwa entities must carefully handle any requests for sponsorships and charitable donations in a way that is legal, supports our business objectives, and creates social value.

Rules:

Sponsorships and charitable donations must **ALWAYS** be:

- consistent with Kiwa's business strategy and corporate values;
- permitted by (local) law;
- assessed on their reputation and corruption risk profile;
- documented and accounted for in a separate ledger;
- given openly and directly to those who benefit (not via intermediaries) and transparent (suitable to communicate in public);

- approved by higher management.

Sponsorships and charitable donations must **NEVER** be offered directly or indirectly if:

- related to political support, or conducted in a way that can be interpreted as political payment or bribery;
- in connection to a business deal;
- in cash;
- to organizations, individuals, activities/events believed to be unethical, discriminating or out of line with Kiwa's corporate values.

6.3 Conflict of interest

A conflict of interest is a situation that has the potential to undermine the impartiality of a person due to a conflict between the person's self-interest and professional interest. Professional interest refers to the duties and demands of the employee's position, profession or activity. Self-interest includes personal benefit, financial gain, a desire for professional advancement, or doing favours for family and friends. These self-interests may not be wrong in and of themselves, but become objectionable if they have greater weight than the professional interests.

Principle: Kiwa entities make sure all decisions are taken independently of personal interests. Kiwa does this by actively avoiding or mitigating situations that create potential or perceived conflict of interest with our business activities.

Rules:

- Avoid potential, or perceived, conflicts of interest.
- Never participate in decision-making which creates, or can be perceived to create, a conflict of interest.
- Never engage in activities which conflict with Kiwa's corporate values.
- Never enter into competition with any Kiwa entity.
- Maintain a professional relationship with suppliers and business partners, and avoid over-familiarity in these relationships.
- Avoid situations that might create suspicions of preferential treatment.
- Don't give preferential treatment to personal contacts, such as family or friends.
- Employees (at all levels) must disclose any (perceived) conflict of interest, or the appearance of it, to their manager. Managers keep a register of disclosed (perceived) conflicts and take adequate measures to address the conflict in the interest of Kiwa.

6.4 Facilitation payments

Principle: Kiwa has zero tolerance towards corrupt behaviour, including facilitation payments.

Facilitation payments are unofficial payments (or gifts, or other advantages) made to public officials (for definition: see section 6.1.1) in order to secure or expedite the performance of a routine or necessary action. They are sometimes referred to as 'speed' or 'grease' payments. The payer of the facilitation payment usually has a legal or other entitlement to the relevant action. Examples are: small payments/gifts to speed up the issuing of government permits, licences and other administrative tasks, expedite an individual or goods through customs, and access essential utilities.

An exception is where there are standard fees publicly and transparently available to anyone to expedite a request or action and where the payer receives a payment confirmation - to get a visa faster, for example. These fees are not considered 'facilitation payments' and are allowed.

Rules: Kiwa entities, its employees and Third Parties (in scope of Kiwa's **Third Party Due Diligence Policy**) must never initiate a facilitation payment.

- To reduce the likelihood of receiving a facilitation payment request, the following preventive actions must be taken:
  - wherever possible use electronic communications to contact public officials;
  - make sure everything (paperwork, etc.) is in order;
  - plan suitable lead time when dealing with public officials;
  - avoid being alone when meeting with a public official;
  - avoid cash payments.
- If a facilitation payment request cannot be prevented, take the following actions to avoid the payment being made:
  - request the reason for the facilitation payment request (fines or fees are paid to the government office issuing it and not to the public official);
  - explain the Kiwa Policy: 'no improper payments or gifts';
  - if payment is still requested, ask for the public official's manager;
  - if the request remains, escalate to the Kiwa entity's management.
- In exceptional situations it may be impossible to prevent a facilitation payment - when not paying would put the health or safety of a Kiwa employee at risk, for example. In these cases:
  - record the payment transparently in the books and records of the Kiwa entity;
  - take proper action to inform the appropriate authorities in the country concerned that such payments were being demanded;
  - document the Kiwa entity's steps (such as the aforementioned preventive and reactive actions).

6.5 Commissions or remuneration fees

Principle: Kiwa wants to grow its business in a sustainable way. Paying commission, remuneration fees or giving other advantages (discounts, for example) to a third party as reward for bringing in new business is widespread in commercial transactions, and usually legitimate. The payments or advantages can be a percentage of the value of the services/goods provided, or a fixed fee per deal.

There can be situations in which commission or remuneration fees are (wholly or partly, directly or indirectly) used as bribes and facilitation payments. These are usually secret or not properly disclosed. Kiwa has zero tolerance towards corrupt behaviour like this. As a result, Kiwa entities need to carefully select and manage commission-based Third Parties.

Rules:

- Commission payments should only offer appropriate remuneration for legitimate services rendered to the Kiwa entity.
- Third Parties must not use any part of commission payment as a bribe or otherwise in contravention of Kiwa's corporate values or this Policy.
- Kiwa entities must apply the Kiwa **Third Party Due Diligence Policy**, before entering and when maintaining a business relation with any third party receiving commission or remuneration payments for their services. This includes, but is not limited to, due diligence, a commission or remuneration analysis, monitoring and mandatory contract clauses (such as an explicit agreement not to pay bribes).
- Commission or remuneration payments and the aforementioned analysis need to be documented and accounted for accurate and complete; and reported to Kiwa Corporate upon request.

Agents, intermediaries and advisors are part of the mandatory scope of the **Third Party Due Diligence Policy** and Kiwa entities should execute the due diligence process accordingly.

7 Advice and 'Speak Up'

If you are unsure what to do when dealing with the topics covered in this Policy, speak with your manager, Legal, HR, or contact the Speak Up reporting channels.

Any employee of a Kiwa company who suspects a violation against this Policy should speak up and raise the issue to their manager, Legal, HR or via the Speak Up reporting channels. Please refer to the **Speak Up Policy** for a detailed description of the reporting channel process, including the measures taken to protect employees bringing forward genuine concerns or issues.

8 Consequences of non-compliance with this policy

Non-compliance with this Policy is a serious matter. Employees of Kiwa entities (at all levels) failing to comply may be subject to disciplinary action, up to and including dismissal and criminal prosecution.