

<b>Application of Policy:</b>	<p>Global</p> <p>This Policy sets out the minimum requirements for the Group and applies to all Personnel and every member of the Group. Where the Group operates in a jurisdiction that imposes a higher standard, or a member of the Group has adopted its own policy on a matter covered in this Policy which adopts a higher standard, those local standards or the local policy are deemed to be incorporated into and supplement this Policy as it applies in that jurisdiction or to that particular member of the Group and in the event of conflict supersede this Policy.</p>
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**Definitions:** Capitalised terms used throughout this Policy are defined in paragraph 12.

## 1. Purpose

The purpose of this Policy is to:

- (a) assist the Group and its Personnel to be aware of, recognise and avoid engaging or being involved in, potentially corrupt behaviour or practices;
- (b) set out the Group’s prohibitions on corrupt behaviour and practices and the responsibilities required of the Group to uphold these prohibitions;
- (c) help ensure compliance by members of the Group and their respective Personnel with the provisions of foreign corrupt practices or anti-bribery laws (**FCP Laws**) in the countries in which they operate; and
- (d) outline the requirements for record keeping, reporting and training in relation to this Policy.

## 2. Summary

The Group has a zero-tolerance policy for bribery and corruption in any form and is committed to maintaining a high standard of integrity in its operations and at all times strives to operate in an ethical manner and in accordance with the Statement of Values and the Code of Conduct. Bribery and other types of corrupt conduct are serious criminal and civil offences for both the applicable member of the Group and any individuals involved and have potential to cause significant reputational damage to the Group. The Group will conduct business with integrity and will comply with applicable laws and regulations, including the FCP Laws. Bribery and other corrupt practices in any form are expressly prohibited.

### 3. Policy

#### 3.1. Prohibition on bribery and corruption

The Group prohibits the offering, promising, giving, requesting or accepting of bribes in any form whatsoever.

Personnel and members of the Group are prohibited from engaging in any activity that seeks to bribe or otherwise improperly influence:

- (a) a Public Official in any country to act (or omit to act) in a way that differs from that official's proper duties, obligations and standards of conduct; or
- (b) any other individual or company in the public or private sector to act (or omit to act) in a way that differs from the proper performance of their role, duties or function.

#### **What is bribery?**

Generally, bribery occurs when a person offers, promises, gives, requests or accepts a benefit or something of value with the intention of improperly influencing a person in order to obtain or retain business or a business advantage that is not legitimately due.

Bribery can involve a benefit that is monetary or non-monetary and can include non-cash gifts, cash or cash equivalents (i.e. gift vouchers), political or charitable donations, loans, reciprocal favours, business or employment opportunities, promotional expenditure and corporate hospitality and travel.

Bribery can occur even if the benefit is given or offered indirectly to the person sought to be influenced (for example, to a business associate or family member) and can occur irrespective of whether the bribe is accepted or ultimately paid. Merely offering a bribe will be a contravention of this Policy and will usually be enough for an offence to have been committed.

A non-exhaustive list of example "red flag" circumstances which may be indicative of bribery and corruption or indicate a breach or potential breach of this Policy is set out in Annexure A. This list is designed to assist Personnel to recognise and be aware of situations which may be suspicious. If in doubt, Personnel should notify the Head of Risk and Compliance.

#### **What is a Public Official?**

The exact definition of a foreign Public Official will vary according to the applicable FCP Laws. However, as a general proposition, a "public official" is any person who is employed by or is acting in an official capacity for a government, a department, agency or instrumentality of a government, regulator, or a public international organisation. This includes:

- (a) elected or appointed persons who hold legislative, administrative or judicial positions such as politicians, bureaucrats, civil servants and judges;
- (b) persons who perform public functions such as professionals working for public health agencies, water authorities, planning officials and agents of public

international organisations such as the UN or World Bank; and

- (c) employees of government-owned or controlled businesses such as the manager of a state-owned public entity.

This Policy does not distinguish between and applies equally to conduct involving Public Officials, as well as companies in the public or private sector and individuals. The Group recognises however that Public Officials are often subject to additional restrictions and therefore special attention must be given to this Policy by any Group member or Personnel who may have dealings directly or indirectly through any Third Party with a Public Official in any way relating to Group business.

### 3.2. Prohibition on facilitation payments

The Group prohibits the making of facilitation payments.

Facilitation payments generally involve unofficial payments made to secure or expedite a routine government action by a government official or employee. Group members and Personnel are not permitted to make facilitation payments of any kind. Facilitation payments must not be made, irrespective of the amount involved and even if they would not breach the law.

### 3.3. Prohibition on secret commission

The Group prohibits the paying or receiving of secret commissions, 'kick-backs' or similar corrupt payments to any person or entity.

Secret commissions or payments occur where a commission from a third party is taken or solicited without disclosing that commission to their principal. The secret commission may be given as an inducement to that person to use their position to influence the conduct of their principal's business.

### 3.4. Prohibition on money laundering

The Group prohibits any forms of money laundering in connection with its business activities.

Money laundering is the process by which a person or entity conceals the existence of an illegal source of income and then disguises that income to make it appear legitimate. Use by the Group of proceeds of illegal activity can give rise to liability to the Group and/or to individuals involved in that conduct.

If Personnel or Group members become aware of any transaction that may involve the payment or receipt of proceeds of any unlawful activity, then the Group General Counsel or Head of Risk and Compliance should be contacted immediately.

### 3.5. Political and charitable contributions and activities

Political contributions or activities in the name of any member of the Group are not permitted, other than in very limited circumstances in Australia where the law allows this.

In any other country, political contributions or activities or support of political office holders, candidates, groups or organisations that may be linked whether directly or

indirectly to political parties are not permitted. The type of prohibited contribution or activity is to be viewed widely and includes loans, payments for fundraising events organised by or for political parties, the supply of goods and services unless on a legitimate commercial basis or the provision of travel unless for a legitimate business purpose.

The Group does not make political contributions in cash or in kind to any political party, politician, elected official or candidate for public office in any country and does not participate directly in the activities of political parties without the prior written approval of the Managing Director.

The Group makes occasional charitable donations that are legal, transparent and ethical. Charitable donations made by a member of the Group must be approved in advance by the Managing Director and reflected accurately in the Company's annual financial accounts.

#### 4. Gifts and entertainment

The Group recognises that the giving and receiving of Gifts is common in business, and generally not unlawful. However, while some Gifts may be acceptable, others may have the potential to appear to compromise the integrity of the Group. The practice of giving and receiving Gifts varies between countries, regions and industries and what may be common and appropriate in one place may not be in another. Personnel must approach this issue very carefully and conservatively.

Personnel should also check whether any parties they are dealing with have their own code of conduct or are subject to local laws relating to the acceptance of Gifts.

##### 4.1. Prohibition on improper Gifts

The Group prohibits the giving or receiving of Gifts in circumstances which could be considered to be improper or give rise to undue influence. Consequently, all Gifts to and from Public Officials directly or indirectly by Personnel or any member of the Group, other than those considered to be of a token nature or of minimal value, are prohibited.

##### 4.2. Approval of Gifts and Entertainment

This Policy allows reasonable and appropriate Gifts and hospitality/ entertainment to be given to or received from third parties for the purposes of establishing or maintaining good business relationships, improving or maintaining the Group's reputation or marketing or presenting our services effectively.

However, the giving or receiving of any type of Gift with a value exceeding the Gift Reporting Threshold or hospitality/entertainment exceeding Entertainment Reporting Threshold, requires the prior written approval of Head of Risk and Compliance. If you are in doubt as to whether or not a Gift or hospitality/entertainment is appropriate or has potential to breach this Policy (regardless of value), then prior approval of the Gift or hospitality/entertainment should also be sought in such circumstances.

The process by which approval should be sought is by way of notification to the Head of Risk and Compliance or her delegate via email or the online Star Compliance Portal. The notification should provide information which will assist the Head of Risk and Compliance

in determining whether the Gift or hospitality/entertainment is appropriate in the circumstances, so as much information as possible should be provided.

Upon receiving notification of the proposed Gift or hospitality/entertainment, the Head of Risk and Compliance will:

- (a) consider whether the Gift or hospitality/entertainment is appropriate in the circumstances, with reference to the criteria specified in section 4.3 (Approval criteria) below;
- (b) notify you whether or not the Gift or hospitality/entertainment is approved; and
- (c) ensure that the Gifts and Entertainment Register has been updated with details of the Gift or hospitality/entertainment (including details of whether the Gift or hospitality/entertainment has been approved or declined).

If approval is not subsequently granted with regard to the receipt of a Gift or hospitality/entertainment, the Gift must be disposed of in the manner specified by Head of Risk and Compliance and the applicable offer or receipt of hospitality /entertainment must be rescinded.

#### 4.3. Approval criteria

The giving or receipt of a Gift or hospitality/entertainment will only be approved under this Policy, if the following requirements are met:

- (a) proper purpose: It is given or received for the purpose of general relationship building only, and it is clearly given as an act of appreciation or common courtesy associated with standard business practice;
- (b) appropriate: It is appropriate in the circumstances, taking into account the reason for the gift, its timing and value;
- (c) openly given: It is openly given, not secretly;
- (d) no obligation or expectations: It does not place the recipient under any obligation, or create any expectation by the giver or any other person;
- (e) legal: It complies with applicable laws and this Policy;
- (f) no cash or cash equivalent: It does not include cash, loans or cash equivalents (such as gift certificates or vouchers);
- (g) documented: The Gift or hospitality/entertainment is fully documented in the Gift and Entertainment Register.

Personal funds or Gifts or hospitality/entertainment must not be used to accomplish what is otherwise prohibited by this Policy. Concealing improper Gifts, payments or other activities will be a very serious breach of this Policy and may also be a breach of law.

## 5. Dealings with Third Parties

The Group engages with a broad range of third parties, including joint venturers, agents,

contractors, intermediaries and other parties (Third Parties) in a variety of circumstances and it is common in some countries for negotiations and the supply of goods or services to be conducted or arranged through a Third Party.

Members of the Group must choose such Third Parties carefully to ensure that the reputation of the Group is maintained when those Third Parties represent the Group. Corrupt practices by a Third Party may expose the Group to liability or business or reputational damage and Group members and their Personnel must not engage such Third Parties if they know or suspect they may use any part of their payment as a bribe, secret commission or other form of improper payment.

The **Third Party Risk Management Policy** sets out the policy of the Group and the procedures to be followed when onboarding a Third Party.

### **Due diligence enquiries**

If it is intended that a Group member enter into an arrangement with a Third Party, Personnel involved in that process must:

- (a) Complete a Third Party risk assessment by completing a Service Provider/Vendor Risk Assessment Form available on the intranet/LCR page: <https://k2.omnibridgeway.com/Runtime/Runtime/Form/VendorRiskAssessmentForm/V2/> and comply with any controls implemented in relation to the engagement of such Third Parties by the Group;
- (b) maintain oversight of the work of those Third Parties, including where appropriate, receiving progress reports, reviewing invoices and other documentation, in order to determine that legitimate work has been done and improper payments have not been made.

If any issues of concern or “red flags” are identified by the above processes, the Head of Risk and Compliance must be informed immediately. The Head of Risk and Compliance will then determine if a more detailed investigation is required prior to engaging in the proposed relationship.

### **Sanctions Laws**

The Group prohibits the making of any payment or engaging in any transaction that is in breach of any Sanctions Law. The Group also prohibits engaging or continuing to engage with a Third Party where it is expected or likely that the nature of the engagement may breach a Sanctions Law.

The **AML/CTF Procedures** set out the process to be followed to ensure that parties are screened against relevant global Sanctions Lists to determine any exposure to Sanctions and to identify any other reports of money laundering/terrorist financing activity, fraud, bribery or corruption.

Sanctions are subject to frequent change. If you suspect or are uncertain as to whether a Sanctions Law applies in a particular situation you should contact the Head of Risk and Compliance.

## 6. Record Keeping

All Group members are required to make and keep records in reasonable detail to fully and accurately record all financial transactions and dealings with assets in accordance with Group practices for accounting and financial reporting that the Company publishes from time to time. This record keeping requirement applies to any payment or benefit covered by this Policy and is consistent with record keeping requirements under FCP Laws.

The Group's record keeping and accounting controls must be sufficient to provide reasonable assurances that transactions are executed in accordance with management's authorisation, transactions are properly recorded, and transaction records can be properly and regularly audited.

No undisclosed or unrecorded accounts or payment arrangements of the Group are to be established for any purpose. False or artificial entries in the Group's books are strictly prohibited.

Whilst the Company is not listed in other jurisdictions in which it operates (such as the US, Canada and Singapore) it does have wholly owned subsidiaries in those jurisdictions. Actions by Personnel operating in these jurisdictions or in association with these subsidiaries could bring the Company within the scope of applicable legislation within those countries (such as, for example, the US Foreign Corrupt Practices Act). Any applicable FCP Law related record keeping requirements are contained in the Group's Data Retention and Destruction Policy.

## 7. Reporting

The Group recognises the value and importance of its Personnel reporting identified or suspected instances of bribery, secret commissions, money laundering facilitation payments or other improper payments and strongly supports such disclosure and reports. Personnel should remain alert to any instances of any person related to the Group and its dealings attempting to or engaging in bribery or other improper conduct or otherwise not meeting the standards of behaviour required under this Policy.

All Personnel and Group members are required to immediately advise the Head of Risk and Compliance of any information they may have regarding matters that are, or may be, breaches of this Policy. This includes demands or requests made to Personnel for the payment of bribes or the giving of other benefits not legitimately due, even where those demands or requests are refused. Covering up for or not reporting wrongful or doubtful conduct will be a breach of this Policy and potentially puts the entire Group at risk.

As noted in Section 3.1, the list in Annexure A may be used as a non-exhaustive guide of circumstances which may indicate a breach or potential breach of this Policy. However, if you are unsure whether a particular act constitutes bribery, a facilitation payment, a secret commission or money laundering, or if you have any other queries, you should ask the Head of Risk and Compliance. All disclosures will be taken seriously, thoroughly investigated and treated with the utmost confidentiality, in accordance with the Whistleblower Policy.

The Head of Risk and Compliance must promptly report any material breaches of this Policy to the Board.

## 8. Consequences of Non-Compliance

Most countries have local laws which prohibit bribery of Public Officials in those countries. In addition, many countries, including Australia, the United States, the United Kingdom and Canada have anti-bribery laws which criminalise the bribery of foreign Public Officials. Some countries also extend their anti-bribery laws to cover the bribery of private parties.

A number of FCP Laws (including the Australian Criminal Code, the US Foreign Corrupt Practices Act and the UK Bribery Act 2010), have extra-territorial reach. This means that (for example) under Australian law, an Australian citizen may be prosecuted in Australia even where the relevant activity occurred overseas. FCP Laws have a very broad reach and apply to members of the Group as well as Personnel.

A breach of a FCP Law by any Personnel could result in Group companies or other Personnel also being liable for such breach. All Group members must be aware that their actions may affect other members of the Group and any engagement or involvement in corrupt practices has the potential to cause significant damage to the Group.

Under the FCP Laws, for companies, possible consequences of contravention include the imposition of substantial fines, exclusion from tendering for government or private contracts and significant reputational damage. For individuals, possible consequences of contravention include criminal and civil liability with associated significant fines and/or lengthy terms of imprisonment.

Further, any breach of this Policy by Personnel or third parties acting on the Group's behalf is a serious matter that will be investigated and addressed by the Group. The Group has zero tolerance for non-compliance with this Policy. Breach of this Policy is likely to result in disciplinary measures, including dismissal or termination of employment or other contractual arrangements.

## 9. Responsibilities of the Group and Personnel

Personnel are personally responsible for compliance with all aspects of this Policy, as amended from time to time. This Policy will be posted on the Group's intranet and website. Personnel are required to read, understand and comply with this Policy and will be asked to acknowledge in writing that they have read the Policy and that they will comply with its terms. The Group will advise employees of any change to the Policy.

## 10. Training, Assistance and Monitoring

The Group will provide initial training in relation to this Policy and thereafter on a periodic basis. The Group will put in place compliance monitoring programs to review the Group's compliance with the requirements of this Policy. However, if at any time you have any question about the application of this Policy or you need guidance or assistance in a particular case or if you want to report a circumstance you believe may be a breach or may result in a breach of this Policy, in the first instance, contact the Head of Risk and Compliance. You can do this on a confidential basis. If for any reason you do not feel comfortable contacting the Head of Risk and Compliance, you should make a report to the Company Secretary or Managing Director.



## 11. Review and Amendment of this Policy

This Policy will be reviewed periodically by the Board to check that it is operating efficiently and whether any changes are required.

Any amendments to this Policy, other than updates for changes in the Group's branding or position titles, must be approved by the Board.

## 12. Definitions

Defined terms used in this Policy have the following meanings:

Term or Abbreviation	Definition and Explanation
<b>Board</b>	means the board of directors of the Company.
<b>CFO</b>	means the chief financial officer of the Company.
<b>Company</b>	means Omni Bridgeway Limited (ABN 45 067 298 088).
<b>Company Secretary</b>	means the company secretary of the Company.
<b>Entertainment Reporting Threshold</b>	Other than Public Officials: means AUD300, HKD 3000, USD 300, CAD 300, SGD 300, EURO 300, as applicable. Public Officials: all entertainment must be pre-approved and reported and approval will only be granted for entertainment with a value under AUD 200 or equivalent in relevant currency given once in a 12 month period.
<b>FCP Laws</b>	means the foreign corrupt practices or anti-bribery laws of countries in which Group members have dealings, including but not limited to the Criminal Code Act 1995 (Australia), the Foreign Corrupt Practices Act 1977 (US) and the Bribery Act 2010 (UK).
<b>Gift</b>	means a gift or a payment in kind, including an offer or receipt of, travel, employment, favoured customer treatment or any other personal favour but excludes entertainment or hospitality.
<b>Gift Register</b>	the register of Gifts or online record maintained by the Head of Risk and Compliance or her delegate.
<b>Gift Reporting Threshold</b>	Other than Public Officials: ,means AUD100, HKD 1000, USD 100, CAD 100, SGD 100, EURO 100, as applicable. Public Officials: all gifts must be pre-approved or reported and approval will only be granted for those gifts of a value under AUD 50 or equivalent in relevant currency given once in a 12 month period.
<b>Group</b>	means the Company and its related bodies corporate (as that term is defined in section 9 of the <i>Corporations Act 2001 (Cth)</i> ).
<b>Head of Risk and Compliance</b>	means the head of risk and compliance of the Group.
<b>Managing Director</b>	means the person holding the position of managing director of the Company or such equivalent office.
<b>Personnel</b>	means all full-time, part-time or casual staff, consultants, contractors, secondees and directors of or to the Group.
<b>Policy</b>	means this anti-bribery and corruption policy.

<b>Term or Abbreviation</b>	<b>Definition and Explanation</b>
<b>Public Official</b>	has the meaning given to that term in section 3.1.
<b>Sanctions Law</b>	means a law which restricts trade or prohibits other transactions with particular countries, individuals or entities which have been imposed by Australia, the United Nations, or by any country with or in which the Group operates or which otherwise applies to the Group and its Personnel.
<b>Sanctions List</b>	Governments and international authorities publish sanctions lists to combat persons engaged in illegal activities. Sanctions lists include sanctioned people, organizations or governments. Governments and financial authorities around the world keep lists of sanctions. These lists are public.
<b>Statement of Values</b>	means the values and characteristics applicable to Personnel set out on the Company's intranet, as updated from time to time.
<b>Third Party</b>	has the meaning given to that term in section 5.

**The most recent amendments to this Policy were approved by the Board to take effect on 28 April 2023.**

## Appendix A

### ILLUSTRATIVE “RED FLAG” CIRCUMSTANCES

1. A Public Official or third party recommends that a Group member hires an associate, family member or other specified person or company to act as a contractor, supplier or partner. The Public Official or third party may be seeking to enrich himself or herself through kickbacks received from a favoured contractor.
2. A proposed third party requests, without reasonable explanation, fees or commissions that are much greater than the market rate for comparable work. A request for unusually high compensation may indicate that part of the fee will be used for improper payments.
3. A third party proposes to be paid a large contingency fee if, for example, a government contract is awarded, or a favourable regulatory change is achieved. This type of compensation structure can create an incentive for the third party to make an improper payment in order to achieve a favourable result.
4. A third party requests that payments be made to another party, or to a third-country bank account, or other unusual financial arrangements.
5. Unusual payment patterns or financial arrangements.
6. Unusual tendering processes or a request for some form of “co-operation” with another party in a tender.
7. A third party requests to be paid in cash for services that are typically paid by bank transfer or other non-cash means.
8. A third party refuses to certify that it will not take any action in furtherance of an improper payment or business practice. All third parties that do business with Group members should be prepared to give this standard commercial assurance.
9. A third party refuses or fails to provide proper evidence for expenses incurred on behalf of a Group member or refuses to have or abide by proper financial controls set out in an agreement.
10. The value ascribed to contributions by the third party is excessive.
11. The third party has a reputation for paying bribes.
12. The third party is rumoured to have a “silent partner” who is an important foreign government official.
13. A third party offers to you or asks to be given an unusually generous gift, excessive hospitality or “business” travel not genuinely necessary for business purposes.
14. A third party's company is not listed in standard industry directories or is not known to people knowledgeable about the industry.
15. The third party does not have offices or staff.

16. A contractor or agent requests that his or her agreement be kept secret from his or her employer/principal or that his or her identity not be disclosed to a third party.
17. A contractor or agent insists on having sole control of any foreign government approvals.
18. A background check of the principals of a third party company uncovers unusually close links to, or some degree of ownership by, a government official or a disreputable party.
19. A third party requests a payment to be made in order to “overlook” alleged prior or potential legal violations.
20. A one-time payment to a contractor, including, for example, a large commission.
21. Payments in large round numbers, upfront fees, cash payments.
22. Sequential duplicative invoice numbers from a contractor.
23. Lack of transparency in expenses and accounting records.
24. A contractor has the same address or bank account as a government office, official or employee.
25. A contractor or third party lacks qualifications to perform the services offered, the services and deliverables are vaguely described or the third party contributes nothing of value to a deal apart from influence.
26. Payment to a country in which a Group member does not do business.
27. Payment to a politician's family or associate.
28. Payment to an invalid address or P.O. Box.