



Anti-bribery and Corruption Policy

A2B Australia Limited

ACN 001 958 390

Adopted by the Board on 10 December 2020

Anti-bribery and Corruption Policy

1 Purpose of this Policy

A2B Australia Limited (**A2B**) is committed to the highest level of integrity and ethical standards in all its business practices, and has zero tolerance for bribery and corruption. Not only is bribery and corruption inconsistent with A2B's core values, it can also lead to serious penalties for any person involved and cause significant damage to A2B's reputation.

A2B has developed this Anti-bribery and Corruption Policy (**Policy**) to explain:

- A2B's commitment to countering bribery and corruption;
- what constitutes bribery and corruption;
- the types of conduct that are prohibited;
- your obligations; and
- who you can speak to if you have any concerns.

2 Who this Policy applies to

This Policy applies to:

- A2B and all subsidiary and affiliate entities over which A2B exercises control;
- all directors, officers and employees of A2B (which for these purposes includes temporary or contract staff); and
- all persons or entities which act for or on behalf of or perform services for or in collaboration with A2B, including taxi operators, third party agents, consultants, or service providers, where they have a contractual obligation to act in accordance with A2B's policies (**Business Partners**),

(together, **Personnel**).

All Personnel are responsible for familiarising themselves with this Policy and complying with it and the law.

Some persons have additional responsibilities relating to this Policy (see below).

Position	Responsibility
Board	The Board of Directors is committed to complying with, supporting and monitoring the implementation of this Policy.
General Counsel	The General Counsel and Company Secretary (General Counsel) is responsible for implementing this Policy, as described in section 7.
Employees	It is each employee's responsibility to:

- comply with this Policy;
- report any actual or suspected breaches in accordance with this Policy; and
- raise any concerns or issues with the General Counsel if they are unsure about what to do or how to comply with this Policy.

**Supervisors /
Managers**

It is the responsibility of supervisors and managers to:

- communicate this Policy to all employees who report to them;
- ensure that all employees who report to them, and Business Partners within their area of responsibility, understand and comply with this Policy; and
- take immediate action where the supervisor / manager becomes aware of a potential breach of this Policy.

Business Partners

Where applicable, Business Partners have the same obligations under this Policy as employees, unless otherwise stated.

3 What this Policy applies to

This Policy applies to all A2B's business and transactions, regardless of where they occur and whether or not any particular conduct may be regarded as common or customary in a particular place or location.

4 What conduct is prohibited

Personnel must not:

- give, pay, offer, promise or accept, directly or indirectly, any bribe, kickback, secret commission or other form of improper payment (however small) in order to obtain any improper business or other advantage for A2B, for themselves, or for others (see section 4.1 below);
- use property or funds of the Company for any unlawful, unethical or improper purpose;
- engage in any money laundering activity. Money laundering happens when a person or entity conceals the existence of an illegal source of income and then disguises that income to make it appear legitimate;
- make facilitation payments. Facilitation payments are payments made with the purpose of expediting or facilitating the performance of a routine governmental action by a public official;

- exert any influence or lobby any official if this might cause or create a perception of impairing objective judgement, improperly influence a decision or create a sense of obligation;
- offer, provide, accept or receive any gifts, entertainment, hospitality or benefits to or from government officials or politicians which do not fall under the exceptions in section 4.2 without approval from the General Counsel;
- make political donations on behalf of A2B without approval from the General Counsel. However, Personnel seeking to make political donations in their individual and private capacity do not need approval and must make it clear that they are not making the donation or sponsorship on behalf of A2B;
- engage or make a payment to any person knowing or suspecting the person may use or offer all or a portion of the payment directly or indirectly as a bribe, kickback, secret commission or other form of improper payment;
- falsify or mis-describe any book, record or account relating to A2B's business. All receipts and expenditures must be supported by documents that describe them accurately and properly; or
- cause or authorise any of the above conduct or any other conduct which is inconsistent with this Policy.

Personnel must not do any of the above in their 'personal capacity' in an attempt to evade the requirements of this Policy.

Personnel will not be penalised, or be subject to other adverse consequences, for refusing to pay bribes or engage in any other conduct which would be a breach of this Policy, even if that refusal may affect A2B's business.

4.1 What constitutes bribery?

Under the law, bribes and bribery have a very wide definition.

Bribery involves improperly offering or providing a benefit or something of value, either to a public official or someone in business, in order to obtain or retain business or an advantage, or to induce or reward improper conduct or an improper decision.

While a bribe may involve a monetary payment or offer, it covers anything of value such as:

- cash or cash equivalents (eg gift vouchers or loans);
- some gifts, hospitality, entertainment or travel;
- donations or scholarships;
- the provision of favours (eg discounted or 'free' use of A2B's services, facilities or property); or
- anything else that is of significant value to the recipient.

Bribery may be indirect, for example where:

- a person procures an intermediary or an agent to make an offer which constitutes a bribe to another person; or

- an offer constituting a bribe is made to an associate of a person who is sought for the purpose of being influenced.

4.2 Exceptions

(a) Reasonable or proportionate gifts and other benefits

Some gifts, hospitality, entertainment and other benefits will not be covered by the definition of bribery, for example if it is reasonable and proportionate in the circumstances.

A gift, an offer of hospitality or entertainment or other benefits will not be considered reasonable and proportionate if it:

- may be perceived to improperly influence a relationship or decision affecting A2B or its business;
- gives rise to the appearance of attempting to secure favourable treatment;
- creates a sense of obligation or expectation;
- is of more than token value or exceeds common courtesies consistent with accepted business practice; and
- is cash or money, regardless of the amount.

Gifts and other benefits may be considered to be 'token' if they do not have significant monetary value, are inconsequential or trivial and are not offered on a regular basis. Personnel who are unsure as to whether a gift or benefit is more than token should discuss the matter with management and disclose the gift or benefit.

(b) Imminent physical injury

Personnel will **not** be penalised for providing a payment or benefit in circumstances where they fear imminent physical injury to themselves or another person if the payment or benefit is not provided.

If any payment or benefit is provided in these circumstances, you must:

- immediately report it to the General Counsel; and
- promptly record it (including the amount of the payment or identification of the benefit provided, the identity of the person to whom it was made and the circumstances in which it was made).

5 Contracts with Business Partners

Contracts with Business Partners where appropriate should be in writing and contain appropriate provisions requiring compliance with anti-bribery and corruption laws and should provide A2B with rights to satisfy itself of the Business Partner's compliance with those provisions.

6 Training and availability of this Policy

This Policy is available to view and download from the A2B intranet site and external website.

A2B will ensure that all Personnel are informed about this Policy and how it can be accessed.

Any employees, officers or directors who may be exposed to bribery and corruption risks will be provided with appropriate training.

7 Implementation of this policy

The General Counsel must:

- implement this Policy;
- monitor and report to the Board on the effectiveness of this Policy; and
- schedule and require relevant employees, officers and directors to participate in appropriate anti-bribery and corruption training programs.

8 Who to speak to if you have questions

Any questions in relation to this Policy should be directed to your supervisor or manager or the General Counsel.

If you have any doubt about whether particular conduct may violate this Policy, you should not engage in that conduct and should discuss the issue with your supervisor or manager or the General Counsel for guidance.

9 Reporting

The Board will receive confidential reports about the operation of this Policy including any material breaches at least twice a year and otherwise as required.

Anyone who receives a report about a suspected breach of this Policy should consider if A2B's Market Disclosure and Investor Engagement Policy may also apply. If so, that policy should also be followed.

10 What to do if you suspect this Policy has been breached

You are encouraged to report to your supervisor or manager any genuine behaviour or situation which you believe breaches or potentially breaches this Policy.

Alternatively, you can report unacceptable behaviour to the General Counsel.

If you wish to report a breach or potential breach anonymously, you may provide a detailed report to the General Counsel:

- By email to cosec@a2baustralia.com; or
- By post to the Company's address published on the Contact page of the Company's website.

The Company is committed to ensuring that you are not disadvantaged or discriminated against for reporting unacceptable behaviour in good faith.

11 Consequences of breaching this Policy

A2B has zero tolerance for conduct in violation of this Policy. Failure to comply with this Policy may lead to disciplinary action, up to and including dismissal or termination of engagement. Conduct in violation of this Policy may also breach applicable anti-bribery and corruption laws and result in criminal or civil penalties, including fines and imprisonment.

Personnel must cooperate fully and openly with any investigation by A2B into alleged or suspected corrupt activity or breach of this Policy. Failure to cooperate or to provide truthful information is a breach of this Policy.

12 Policy changes

This Policy is approved by the Board. The Board will periodically review this Policy and its effectiveness.