



# Anti-Bribery and Anti-Corruption Policy

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Australia and North America



Anti-bribery

Kiwa Code of Conduct and Compliance

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# 1. Introduction

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“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.”

*Paul Hesselink, CEO Kiwa Group*

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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 objective of this Anti-Bribery and Anti-Corruption Policy (the “**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 of Kiwa entities and its employees.

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.

Kiwa has a zero-tolerance policy towards bribery and corruption. 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.

## 2. Who is this policy for?

This Policy is mandatory for all entities within the Kiwa Group (ACTA\* Holding B.V. and any of its direct and indirect subsidiaries). The Kiwa Group and every group company will uphold all laws relevant to countering bribery and corruption in all the jurisdictions in which they operate. This means that Kiwa entities and their employees are prohibited to take part in acts of bribery and corruption. 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 <sup>1</sup>.

### 3. 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 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.

### 4. Non-compliance / sanctions

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 5 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.

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<sup>1</sup> Please refer to the Kiwa [Third Party Due Diligence Policy](#) for the extent to which, and the contractual clauses by which, this Policy applies to Kiwa third parties.

## 5. How to deal with significant risks

### 5.1 Gifts and Hospitality

#### 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.

**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.

#### 5.1.1 Gifts 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.

### 5.1.2 Gifts and hospitality for other business partners

#### Rules on gifts

- Never offer or accept gifts in return for a favourable decision or business advantage.
- Never accept a personal payment in connection with business transactions.
- Never offer or accept gifts in the form of loans, cash, or cash equivalents, such as pre-paid cards or free services from Kiwa or the receiving company.
- Never offer or accept personal financial assistance of any kind from a customer, supplier or other business contact.
- Never violate the laws of the country in which a gift is offered, recorded or received.
- Never offer or accept gifts that are contrary to the known provisions of the recipient's code of conduct.
- Gifts cannot be offered or received too frequently (too frequently is every two months, for example).
- Ensure that the gift is not offered or received at an inappropriate time (during a tender phase, pending legal proceedings, concession/authorization process, or sensitive negotiations, for example).
- Kiwa employees and Third Parties may only offer or accept a gift worth no more than AUD150 (wine, a book or tickets for a concert/game, for example). If local lower limitations are applicable, these are leading.
- Gifts of greater value may only be accepted or given if these are for clear business reasons, in the interest of Kiwa and if the next level manager gives written permission. If the value is more than AUD750, the Country Manager gives written permission (with a copy to Corporate Legal). Accepting or giving gifts worth more than AUD150 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](#).

## 5.2 Political support, lobbying, sponsorships and charitable donations

### 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.

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.

**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.

**Lobbying** is any direct or indirect communication with public officials, political decision-makers or representatives made, managed or directed for the purposes of influencing public decision-making. A lobbyist is anyone who engages in lobbying activities, for private, public or collective ends, with or without compensation. For the definition of a public official, please refer to section 5.1.

**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.

Sponsorship 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.

### Rules on political support

Kiwa entities do not give any political support.

### Rules on lobbying

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.

### Rules on sponsorships and charitable donations

Sponsorships and charitable donations must 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.

## 5.3 Conflicts of interest

### 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.

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.

### 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 must disclose any conflict of interest, or the appearance of it, to their manager.

## 5.4 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 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. For the definition of a public official, please refer to section 5.1.

### Rules

- Kiwa entities, its employees and Third Parties 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).

## 5.5 Commissions

### Principle

Kiwa wants to grow its business in a sustainable way. Paying commissions to a third party as reward for bringing in new business is widespread in commercial transactions, and usually legitimate. However, there are situations in which commission fees are (wholly or partly, directly or indirectly) used as bribes, and 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.

**Commissions** are payments or other advantages (discounts, for example) to a third party for their help in 'closing the deal'. The payments or advantages can be a percentage of the value of the services/goods provided, or a fixed fee per deal.

### 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 payments for their services. This includes, but is not limited to, due diligence, monitoring and mandatory contract clauses (such as an explicit agreement not to pay bribes), and the right to terminate the contract if a bribe is paid.

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.

## 6. 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 its management

Kiwa entities and its 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 Legal**

Corporate Legal is responsible for maintaining this Policy and supporting the local legal 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.

## 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 Whistleblower Hotline.

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 Whistleblower Hotline. Please refer to the [Whistleblower Policy](#) for a detailed description of the hotline 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 taken seriously. Employees of Kiwa entities failing to comply may face disciplinary actions, including dismissal and criminal prosecution. These disciplinary actions may apply at all levels of the organization, including senior management.

This Policy was approved by the Kiwa Executive Board of Directors on 18 February 2020 and replaces the Intega Anti-Bribery and Corruption Policy dated 18 January 2022. The underlying legal framework has materially remained the same.