

Policy Owner	Corporate Services
Compliance	Mandatory
Approved by	Board
Document	Policy
Effective Date	Feb 2024
Last Revised	Feb 2024
Next review	Feb 2025
Contact	Group Risk and Compliance Manager



ANTI BRIBERY AND CORRUPTION POLICY AND PROCEDURES (ABC Policy)

POLICY STATEMENT	
Who does this policy apply to?	<p>This policy applies to MLA Group and its subsidiaries, its directors, officers and employees worldwide ("Employees") and any contractors, service providers, agents, distributors or other third parties ("Business Associates") engaged to provide services on behalf of MLA.</p> <p>The ABC Policy is based on internationally accepted best practice guidelines and applies in all jurisdictions where MLA does business. The ABC Policy must be adhered to in all MLA business dealings and transactions in all countries in which MLA, our Employees and Business Associates operate. It applies to all transactions with domestic or foreign government / public officials and transactions with private companies or persons.</p> <p>All of MLA's Employees and Business Partners are individually responsible for complying with the ABC Policy and any breach may lead to disciplinary action, dismissal or termination of contract.</p> <p>The ABC Policy will be communicated to all Employees within MLA and its subsidiaries, as well as relevant Business Associates.</p>
Policy statement	<ul style="list-style-type: none"> • MLA will not engage in bribery or corruption in any form, whether it involves individuals or companies in the public or private sector. • MLA will not directly or indirectly accept, request, agree to receive, promise, offer or give a bribe. • MLA will comply with all applicable anti-bribery and corruption laws in Australia and all other jurisdictions in which it operates. • MLA will not permit Business Associates or any other third parties to pay bribes on its behalf. <p>MLA prohibits any act of bribery or corruption and applies a "zero tolerance" approach to violations of the ABC Policy by Employees and Business Associates. Any breach will be treated seriously and may result in disciplinary action, dismissal or termination of contract.</p> <p>All MLA business activities must be conducted in full compliance with the ABC Policy and all applicable anti-bribery and corruption laws.</p> <p>To the extent that laws and regulations in any countries in which MLA operates are more rigorous or restrictive than this ABC Policy, those laws and regulations should be followed.</p>
Legislation and standards	<p>All MLA business activities must be conducted in full compliance with the ABC Policy and all applicable anti-bribery and corruption laws including, but not limited to, the Commonwealth of <i>Australia Criminal Code Act 1995</i>, the <i>UK Bribery Act 2010</i> and the <i>US Foreign Corrupt Practices Act 1977 (FCPA)</i>.</p>

POLICY STATEMENT	
	<p>Under the <i>UK Bribery Act</i>, a company can be prosecuted for failing to prevent its employees, or any third party acting on the company's behalf, from paying bribes to obtain or retain business for the company, or a business advantage for the company.</p> <p>Some countries have laws (e.g. the US FCPA and UK Bribery Act) which grant prosecutors authority to prosecute bribery and corruption offences whether the offence occurs within or outside their borders provided there is some link to the prosecuting jurisdiction.</p>
Prohibited Conduct	<p>Whether it involves a public official, private companies or individuals, MLA prohibits all forms of:</p> <ul style="list-style-type: none"> • Bribery • Facilitation payments • Secret commissions or payments • Money laundering • Corrupt behaviours. <p>MLA recognises that Public Officials are often subject to additional restrictions. Particular care must therefore be taken in dealings with Public Officials and government bodies.</p> <p>A Public Official refers to any government or public official in Australia or any other country. This can include that:</p> <ul style="list-style-type: none"> • An employee, official or contractor of a government body or a wholly or partially state-owned enterprise. • Persons performing the duties of an office or position created under a law of a country or by the custom or convention of a country. • A political party or party official or candidate for political office. • An authorised intermediary or agent of any person covered above.
What is Prohibited Conduct?	<p>Bribery is:</p> <ul style="list-style-type: none"> • the offering, promising, giving, requesting, soliciting or accepting. • of a payment, inducement, reward or anything of value. • for an act or omission which is illegal, unethical or a violation of our internal policies. • in order to obtain or retain business, or an undue advantage in the course of business, or with the intention that the recipient act improperly in some way. <p>Bribes can be given in many forms and do not necessarily involve payments of cash. A bribe could be anything of value whether financial or non-financial, and can occur irrespective of whether the bribe is accepted or ultimately paid. Merely offering or requesting a bribe will usually be considered Prohibited Conduct.</p> <p>Some forms of Prohibited Conduct include:</p> <ul style="list-style-type: none"> • Kickbacks: Where a percentage from a contract is improperly returned to the person awarding that contract. • Facilitation payments or "grease" payments: Usually small, non-discretionary payments to government / public officials to speed up routine administrative processes (see more in Facilitation payments section below).

POLICY STATEMENT

- **Secret or inflated commissions:** Where secret or higher than normal commissions are paid as a reward for improper behaviour, without being disclosed.
- **Money laundering:** This 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.
- **Political or charitable donations:** MLA Employee or Business Associates must not provide political or charitable donations that constitutes bribery, such as making a donation to a political party in exchange for their support for legislation that is favourable to MLA's business or the Australian red meat industry or to a charity that is used to funnel money to local government officials. (see more in Donations and sponsorships section below).
- **Improper or excessive gifts and hospitality / entertainment:** The giving or receiving of gifts or entertainment under some circumstances can be considered to give rise to undue influence of business contacts. It is an offence for companies or individuals to directly or indirectly bribe another person, receive a bribe or bribe a Public Official.

To "indirectly bribe another person" involves offering or giving something of value to a third party acting on your behalf, knowing or intending that the third party will go on to bribe another.

Corruption is the misuse of a position of trust or power for private gain. As with bribery, corruption can undermine stakeholder trust, threaten laws, basic human rights and distort free trade and competition. Corruption is often associated with organised crime and money laundering.

Facilitation payments

A facilitation payment is an unofficial payment to a government official, which is demanded or paid to enable or speed up a routine government process which the government official is already duty bound to perform e.g. processing papers or customs clearance.

If asked by a Public Official for a facilitation payment or told that one is required in order for the routine government service to be obtained, or to be obtained by a particular time, you should firmly state that it is MLA's Policy that no such payment can be made. If pressed, you should refuse to make the payment and inform your manager of the request / demand as appropriate.

Where a person's physical safety or liberty would be at risk if a facilitation payment was not paid, you must:

- as soon as practicable report the request to your immediate manager or General Manager or MLA contact for Business Associates
- obtain approval from the Managing Director or the Chief Operating Officer prior to making any payment if possible.
- if approval is granted, submit a payment report to the Group Risk and Compliance Manager at the conclusion of the process stating:
 - the amount paid
 - date and purpose of payment
 - why the payment was unavoidable
 - recipient of the payment
 - outcome / consequences of the payment.

POLICY STATEMENT	
	<p>If it is not possible, due to the threat of physical violence or detention, to seek prior approval in advance of making payment, you must report the payment and provide the above details to the Group Risk and Compliance Manager immediately thereafter.</p>
<p>Gifts and hospitality</p>	<p>MLA's <i>Code of Conduct</i> permits MLA employees and Business Associates to accept invitations to reasonable corporate events that will help encourage good working relationships between MLA and its suppliers and to accept gifts which are of a nominal value, and which are consistent with normal business practices and / or local customs. However:</p> <ul style="list-style-type: none"> • Employees and Business Associates must never use gifts or hospitality to improperly influence the business decision-making process or cause others to perceive an improper influence. • Always follow this ABC Policy and the Code of Conduct when giving or receiving a gift or hospitality. This will explain what is prohibited and permitted and whether you need permission to give or accept gifts or hospitality. <p>You must ensure that gifts, hospitality and entertainment to or from Public Officials or any private person or entity:</p> <ul style="list-style-type: none"> • Are solely aimed at building a general relationship and understanding. • Are not intended, and could not be construed as, an attempt to influence improperly the performance of the recipient's role or function e.g. occurring when important decisions, regarding the award or retention of business, are made. • Are given in an open and transparent manner. • Comply with any relevant governmental law, regulation, rule or code. • Are otherwise lawful in the jurisdiction in which they are made. • Do not include cash, loans or cash equivalents (see more below). • Gifts or hospitality to the value of AUD\$250 (or local equivalent) per person may be given or received in Tier 1 countries (refer to the ABC Policy Guidelines) without prior written approval. • Gifts or hospitality to the value of AUD\$150 (or local equivalent) per person may be given or received in Tier 2 countries (refer to the ABC Policy Guidelines) without prior written approval. • All other gifts or hospitality must be approved in writing in advance by your General Manager or Regional Manager. • All staff are required to record the giving and receiving of gifts and hospitality in the MLA Gifts, Benefits and Hospitality Register located on the MLA intranet in accordance with this policy and the associated Guidelines. • You must not try to hide improper gifts and hospitality by giving or receiving them through a third party. <p>Note: Tier 1 and 2 regions and countries are classified based on Transparency International's Corruption Perceptions Index.</p> <p>The cost of any hospitality or gift must be kept within the limits set out above. Where a proposed gift or hospitality (given or received) is above the limit, you must seek prior written approval from your General Manager or Regional Manager, or seek advice from the Group Risk and Compliance Manager. When</p>

POLICY STATEMENT	
	<p>seeking approval, you should provide details of the intended recipient(s), the purpose of the gift or hospitality and the total value of gifts and hospitality provided to that individual in the last year. General Managers must retain a copy of the request and, if granted, their approval. The transaction must then be recorded in the MLA Gifts, Benefits and Hospitality Register.</p> <p>It is important to consider that a bribe could be made up of many small gifts or many occurrences of providing hospitality over a period of time.</p> <p>You may be offered trips or study tours as part of a business incentive. In all cases, where such an offer is made, you must seek written permission from your General Manager and advice from the Group Risk and Compliance Manager prior to accepting or indicating your willingness to participate in such an incentive. Detailed documentation must accompany this request, including the names of all participating persons, destination, duration and purpose of the event.</p> <p>Adult entertainment in connection with business is prohibited under all circumstances.</p>
<i>Gifts or receiving cash or cash equivalents</i>	<p>MLA recognises that certain jurisdictions it operates in have a cash culture where, for example, cash contributions are typical in cultural settings such as funerals. Should this be the case, please seek prior approval from your General Manager or seek advice from MLA’s Group Risk and Compliance Manager to determine the circumstances in which such cash payments are permitted.</p> <p>All cash gifts must be recorded in the MLA Gifts, Benefits and Hospitality Register.</p> <p>You must not try to hide improper gifts and hospitality by giving or receiving them through a third party.</p>
<i>Donations and sponsorships</i>	<ul style="list-style-type: none"> • All MLA sponsorships must be approved in writing by the Managing Director in advance. • MLA prohibits its Employees and Business Associates from making donations to political parties or individual politicians on its behalf. • As MLA is a not-for-profit organisation, it is not our practice, nor consistent with our objects, to make charitable donations. MLA will not provide charitable donations to organisations or individuals. <p>As bribes can be concealed in the form of charitable, political, educational or other donations or sponsorships, you must not agree to make such payments on behalf of MLA unless you have prior written approval as set out above.</p> <p>Sponsorships must only be made to organisations and not to an individual. MLA has a separate scholarship program for the award of stipends to individuals which are subject to separate rules and selection criteria. Prior to awarding sponsorships, research must be carried out to ensure that the organisation is registered as a corporate entity under the local country's laws, or is otherwise a legitimate entity. Due diligence must also be undertaken on the organisation itself and on its managers and representatives. The findings of such due diligence should be included in the project documentation when seeking approval for the sponsorship. Details of all sponsorships must be documented in the Project HUB and processed through SAP for approval prior to payment being made.</p>

POLICY STATEMENT	
	<p>We recognise the right of Employees and Business Associates as individuals to make political and charitable donations and sponsorships. This is permitted, subject to making it entirely clear that your donation is personal in nature and not made as a representative of MLA, and that your views and actions are your own. In addition, individuals are asked to give consideration to potential conflicts of interest in their professional capacity and their personal affiliations to political parties, charities or sponsorship beneficiaries.</p>
<p>Working with Government and Public Officials</p>	<ul style="list-style-type: none"> • Whenever MLA deals with any national or local governments, government agencies, international government or other Public Officials or public international agencies, our Employees and Business Associates must apply the highest ethical standards and comply with all applicable laws. • Improper or secret payments or improper transfers of any value (including 'facilitation payments') made to Public Officials are prohibited. • Improper payments or transfers of items of value made through intermediaries, or to a third party, while knowing that all or a portion of the payment will go directly or indirectly to a Public Official are prohibited. • No one acting on behalf of MLA should exert, or attempt to exert, any improper or illegal influence on Public Officials. • If asked to provide information in connection with a government or regulatory agency enquiry, you must always seek advice before responding and then ensure that all information provided is truthful and accurate. <p>You should take extra care when dealing with government officials. It is against our ABC Policy to bribe any Public Official anywhere in the world. Most countries in the world have made it an offence to bribe their own Public Officials; many have also made it an offence to bribe a foreign government official. Under UK legislation, the definition of bribery includes a person making a payment with the intention of "influencing" a foreign government official, in their capacity as a government official, with the intention to obtain or retain business or an advantage in the course of business. This is a very low threshold – there is no requirement that the person paying the bribe intends the government official to act "improperly" in any way.</p> <p>A Public Official refers to any government or public official in Australia or any other country. This can include that:</p> <ul style="list-style-type: none"> • An employee, official or contractor of a government body or a wholly or partially state-owned enterprise. • Persons performing the duties of an office or position created under a law of a country or by the custom or convention of a country. • A political party or party official or candidate for political office. • An authorised intermediary or agent of any person covered above.
<p>Working with Business Associates</p>	<ul style="list-style-type: none"> • MLA expects Business Associates to adopt a "no bribes" policy and to comply with this ABC Policy when conducting business on MLA's behalf. • MLA forbids Business Associates and Employees from using third parties to undertake any activity that they are prohibited from engaging in under the ABC Policy. • Prior to engaging Business Associates, due diligence must be performed to assess the bribery and corruption risk of working with them.

POLICY STATEMENT

- Business Associates should be supervised and monitored to ensure they are complying with the ABC Policy. Where breaches are identified, immediate remedial action must be taken. This may require termination of the relevant contract.
- Payments must never be made through or to a Business Associate if you know or suspect that all or part of the payment will be used for a purpose that violates the ABC Policy.
- You must not allow Business Associates to represent MLA in high-risk situations without proper supervision, e.g. in dealings with government officials.

When undertaking due diligence on Business Associates prior to engagement, you must assess whether they:

- have any record or a reputation for corruption, including whether they are being investigated or prosecuted for any corruption-related offence, or have been convicted / sanctioned for such an offence.
- have a reputation for corruption or other misconduct (such as modern slavery risks).
- have been disbarred from practice, if the third party is a lawyer or other professional.
- are related or closely connected to a government official who will be involved with, or can influence the process for which, the third party has been engaged.

When engaging a Business Associate to act on behalf of MLA:

- compliance with the ABC Policy should be made a condition of the contract of engagement.
- payments, especially commission-based payments, must be reasonable and accurately reflect the value of the services to be provided by the Business Associate
- the Business Associate should have a proven track record in the business discipline and geographical location concerned.
- we should know whether the Business Associate has any connections to government or government officials.
- the services to be rendered by the Business Associate must be legitimate, and the nature of the services, as well as the price, must be accurately described in a written contract.
- consideration should be given, together with MLA's Legal team, to the content of the written contract, which may need to include provisions such as: covenants and undertakings from the Business Associate that it will not engage in bribery or corrupt activity; reasonable access for MLA to the Business Associate's books and records; annual compliance certifications; payment restrictions; termination rights; and covenants that the Business Associate will indemnify MLA from breaches of applicable anti-bribery and corruption laws, if allowed by such laws.
- payments should not be made to unnamed accounts or offshore locations unconnected with the Business Associate or the country where the work is carried out unless there are genuine and legitimate reasons for doing so.

POLICY STATEMENT	
<p>Documentation and recordkeeping</p>	<ul style="list-style-type: none"> • MLA requires all of its businesses to maintain accurate books and records. • Accurate and complete records of all business transactions must be kept: <ul style="list-style-type: none"> ○ in accordance with generally accepted accounting principles and practices, ○ in accordance with MLA’s accounting and finance policies, and ○ in a manner that reasonably reflects the underlying transactions and events. <p>It is the responsibility of all Employees to ensure that all business transactions are recorded honestly and accurately and that any errors or falsification of documents is promptly reported to the appropriate member of the senior management team of the relevant MLA entity and corrected.</p>
<p>Consequences of breaching this policy</p>	<p>Bribery and other types of improper payments prohibited by this Policy are prohibited under the laws of the countries in which MLA operates in. Breaches of such laws may expose MLA, Employees and Business Associates to criminal penalties and / or civil action.</p> <p>For MLA, possible consequences include the imposition of substantial fines, exclusion from government grants and activities and reputational damage.</p> <p>For individuals, possible consequences include criminal and civil liability with associated significant fines and / or lengthy terms of imprisonment.</p> <p>Further, failure to comply with this Policy will be regarded as serious misconduct and lead to disciplinary action, dismissal or termination of contract.</p>
<p>Asking questions and disclosing concerns</p>	<p>If you have any queries in relation to the ABC Policy or the applicable laws, please contact:</p> <ul style="list-style-type: none"> • a General Manager; • the Human Resources Manager; • the Group Risk and Compliance Manager • the Company Secretary; or • the Managing Director. <p>If you suspect, or believe that the <i>Code of Conduct</i> or the ABC Policy has been, or is being breached, you have an obligation to report your concerns to someone who can deal with the situation. You must not ignore your concerns. Immediately contact any of the individuals listed above.</p> <p>If you do not wish to report directly to the individuals listed above, you are able to make a report to MLA's independent and confidential external whistleblowing hotline called STOPline – 1300 30 45 50 (in Australia); +61 3 9811 3275 (outside Australia) – (please refer to the <i>Whistleblower Policy</i> for more information).</p>
<p>Reporting breaches</p>	<p>All significant and material breaches to the ABC Policy will be reported to the Audit, Finance and Risk Committee.</p>
<p>Guidelines</p>	<p>An <i>ABC Policy Management Guidelines</i> has been developed to assist MLA Board members, General Managers, Regional Managers and staff in operationalising the provisions of the ABC Policy. It is not intended to replace such provisions and to the extent of any inconsistency, the policy provisions shall prevail.</p>