

Anti-Bribery and Corruption Policy

Dear Employee,

LINX Cargo Care Group is committed to building sustainable and valuable relationships with our customers, employees, suppliers, shareholders, governments, investees and the community and to maintaining a safe and professional workplace.

We believe the best way to achieve this goal is to behave with honesty and integrity and by promoting ethical and responsible decision making by all directors, officers, employees and third parties.

We believe that bribery or corrupt acts could significantly impact on the confidence of our stakeholders and significantly damage our reputation.

As a result, LINX Cargo Care Group has a **zero tolerance to bribery and corruption** and will thoroughly investigate and apply the full force of the law where sufficient evidence is obtained.

This **Anti-Bribery and Corruption Policy** is aimed to raise awareness of bribery and corruption and its prevention throughout LINX Cargo Care Group. It applies to all directors, officers and employees of LINX Cargo Care Group. The purpose of this policy is therefore to:

- provide a clear statement to all employees that bribery or corrupt conduct is not acceptable and will not be tolerated;
- ensure that employees and management are aware of and implement their responsibilities for creating anti-bribery and corruption awareness across their teams and associated third parties;
- build an organisational culture that supports employees to report conduct they suspect may be related to bribery or corruption;
- ensure that appropriate action is taken if bribery or corrupted conducts are detected; and
- protect the reputation of LINX Cargo Care Group and related entities.

Should any employee have any doubt as to the content of this policy, they should seek advice from their supervisor.

Yours sincerely,

A handwritten signature in black ink, appearing to read "Anthony Jones", written over a light blue horizontal line.

Anthony Jones

CEO – LINX Cargo Care Group

Anti-Bribery and Corruption Policy

Anti-Bribery and Corruption Policy

TABLE OF CONTENTS

	<u>Page</u>
1. Introduction	1
2. Application	1
3. Key Obligations	1
4. Relationships with Government Officials	2
5. Political Contributions, Lobbying, Charitable Donations and Sponsorships	3
6. Conflict of Interest and Kickbacks	4
7. Third Parties	4
8. Gifts, Meals and Entertainment	5
9. Facilitation Payments	6
10. Maintaining Business Records	7
11. Reports and Complaints	7
12. Consequences for breach of this Policy	7
13. Questions	7
14. Definitions	8

Anti-Bribery and Corruption Policy

1. Introduction

LINX Cargo Care Group Pty Ltd and its subsidiaries (collectively the Company) are committed to compliance with laws and to the highest ethical standards in all of the Company's business conduct, including strict compliance with Australia's Criminal Code Act 1995 (Cth) (Criminal Code), Australia's state and territory legislation and international anti-corruption and anti-bribery standards which includes but not limited to the United States (the Foreign Corrupt Practices Act) and the United Kingdom (the Bribery Act).

The company values its reputation for business with honesty and integrity and has a **Zero Tolerance Approach to Bribery and Corruption** related practices. It is vital for us to maintain this reputation as it generates confidence in our business by our customers, clients, investees and other persons – which ultimately means it is good for business.

2. Application

- 2.1** The Company requires full compliance with all applicable anti-corruption and anti-bribery laws by all employees, contractors, directors, officers, agents and representatives of the Company (for the purpose of this Policy, collectively referred to as Employees).
 - 2.2** Violations of anti-corruption laws can carry severe civil and criminal penalties for the Company and its Employees personally, both in Australia and in other jurisdictions. Violations of company policies can have severe employment consequences, including termination.
 - 2.3** All Employees are required to be familiar with and comply with the policies and guidelines set out in this document and as amended or supplemented from time to time (the Policy). The Policy applies at all times whether in Australia or in another jurisdiction.
 - 2.4** This Policy supports the LINX Cargo Care Group **Code of Conduct**, in particular the Company's firm commitment to conduct ourselves lawfully, ethically and fairly.
-

3. Key Obligations

The company and its employees are:

- a) prohibited from offering, promising or paying a bribe of any kind;
- b) prohibited from soliciting, accepting or receiving a bribe of any kind;
- c) prohibited from giving or offering any items of value to a public official;
- d) required to adhere to the company's guidelines (including maintaining adequate business records) and authorisation levels in relation to the giving and receipt of gifts and hospitality;
- e) prohibited from making facilitation payments; and
- f) required to complete due diligence into all third parties (i.e. agents, representatives, suppliers, contractors, joint venture partners) and all those with whom a business relationship is established in order to enable the company to offer its services to its clients.

4. Relationships with Government Officials

“Interactions with public officials require enhanced scrutiny and sensitivity”

4.1 Definition of Government Officials

Under this policy, the term **“Government Officials”** includes:

- a) any person engaged in public duty in a government agency. This includes any elected or appointed official or employee of a government, at any level including national or local government entities. This also includes members of legislative, administrative and judicial bodies, as well as low-level employees of government agencies, such as office workers;
- b) any officer or employee of government-owned or government-controlled entities, including state-owned entities (e.g. government owned banks) that operate in the commercial sector;
- c) any officer or employee of a public international organisation (such as the United Nations, the World Bank or the International Monetary Fund);
- d) any person acting in an official capacity for a government, government agency or state-owned enterprise (for example, someone who has been given authority by a government entity to carry out official responsibilities);and
- e) any political party, official of a political party and any candidate for political office.

4.2 Prohibited Conduct with Government Officials

- a) The Company strictly prohibits engaging in or tolerating bribery of Government Officials or any other form of corruption. Conduct which constitutes bribery and corruption is detailed below.
- b) The Company and its Employees:
 - i) must not give or offer to give money or an Item of Value to a Government Official to secure any improper benefit or to obtain or retain a business advantage.
 - ii) must not offer or give money or an Item of Value to a political party, a party official or a candidate for political office in order to influence official acts or decisions of that person or entity, to secure any improper benefit, or to obtain or retain a business advantage.
- c) This Policy prohibits corruptly conveying an Item of Value to a Government Official either directly or through dealers, agents, contractors, intermediaries, or other third parties. Improper benefits to family members of Government Officials are also prohibited.
- d) There is no exception for where the Government Official demands or suggests the payment, except in circumstances where the payment is required to protect an individual’s safety.
- e) Further, the Company and its Employees must keep accurate books and records that fairly reflect all transactions involving the Company’s assets,

and must ensure that all transactions are properly authorised in accordance with this policy.

5. Political Contributions, Lobbying, Charitable Donations and Sponsorships

“Political Contributions (both direct and indirect) are prohibited. Some very limited exceptions may be allowed, if pre-approved”

5.1 Definition of Political Contributions

- a) **Direct Political Contributions** include any gift, expenditure, subscription, loan, advance, deposit of money, or anything of value, and includes any monetary or in-kind contributions.
- b) **Indirect Political Contributions** refers to political contributions done via an intermediary, in areas where the business intends to operate and attempt to influence the political party. This includes (but is not limited to):
 - i) Acting as a coordinator or soliciting individuals and entities to make a political contribution;
 - ii) Providing political contributions via a third party which includes consultants, attorneys, friends, related entities and affiliates; and
 - iii) Participation at fund raising events supporting government officials and includes charitable donations.

5.2 Personal Political Contributions

- a) Employees are discouraged from making personal political contributions. If a contribution is proposed to be made, it is governed by LINX Cargo Care Group Code of Business Conduct & Ethics and prior to making a contribution (directly or indirectly) the individual must confirm compliance with local laws and regulations and ensure that the contribution would not have an adverse effect on LINX Cargo Care Group or Brookfield.
- b) The context of any political contributions (both direct and indirect) is key in determining their appropriateness. If you are in any doubt as to the appropriateness of any political contribution, you should consult the **General Manager, Corporate Services** for pre-approval, before it is given or accepted or otherwise as soon as possible.

5.3 Charitable Donations and Sponsorship

- a) We encourage our directors, officers and employees to contribute personal time and resources to charities and not-for-profit organisations. However, unless the solicitation is supported by the company, you must not use the company name or company stationary for solicitation of donations.
- b) As a general policy, do not solicit or offer donations to clients, suppliers, vendors, government officials or others in a manner which communicates that compliance is a prerequisite for future business.
- c) Prior to granting any charitable donations or sponsorship arrangements, the business needs to ensure the following key areas have been considered (i.e. due diligence) in relation to charity or sponsorship recipient:
 - iv) reputable and financially solvent;

- v) not politically or ethically controversial; and
 - vi) agreeable to providing satisfactory details of financial and other aspects of the charity or sponsorship cause.
- d) Once the above key areas have been considered, the business should seek approval (with details of the due diligence activities undertaken and outcomes) from the **General Manager, Corporate Services** or person(s) designated to approve such activities as outlined in the Delegation of Authority manual.

5.4 Lobbying

“Do not engage in any lobbying activities on behalf of the company without specific authorisation”

- a) Lobbying activities generally include attempts to influence the passage or defeat of legislation and it may trigger registration and reporting requirements.
- b) You should not engage in lobbying activities on behalf of the company without the prior written approval of the company’s General Manager, Corporate Services or person(s) designated to approve such activities as outlined in the Delegation of Authority manual.

6. Conflict of Interest and Kickbacks

“Declare all conflict of interest and do not give or receive kickbacks”

- 6.1 A conflict of interest arises when a personal interest interferes or even appears to interfere, with the best interests of the Company. It is a duty for all Employees to at all times act in the best interests of the Company.
- 6.2 A conflict of interest can develop into bribery or corruption when an Employee requests, agrees to receive or receives an Item of Value (whether financial or otherwise), in a manner that interferes, or appears to interfere, with the Employee’s judgment in performing his or her functions on behalf of the Company.
- 6.3 If an Employee considers that they have a perceived or actual conflict of interest, concerning any matter, they must declare the conflict of interest in accordance with the **Code of Conduct** policy at the earliest opportunity.
- 6.4 This Policy also strictly prohibits the giving and receiving of kickbacks. This includes payments to government officials, suppliers and customers to obtain a business advantage.
- 6.5 Any offers of bribes, kickbacks, or improper benefits made to Employees, even if refused, must be reported to the **General Manager, Corporate Services** immediately.

7. Third Parties

“Joint venture partners, agents, contractors and suppliers are not permitted to pay bribes on our behalf”

7.1 Definition of Third Parties

Under this policy, third parties include joint venture partners, agents, contractors and suppliers.

7.2 Potential Exposure to the Company

- a) The company may be prosecuted for failing to prevent bribery by a person associated with it. This includes any person or entity that performs services for or on behalf of the company.
- b) Employees should avoid doing business with partners, agents and contractors who do not have a zero tolerance approach to bribery.

7.3 Key Guiding Principals

- a) Due diligence should be undertaken on third parties to establish their anti-bribery credentials, where warranted by the assessed level of risk. This could include:
 - i) Informing the third parties (and associated companies) of the company's anti-bribery policy;
 - ii) meeting with third parties to better assess their business practices; and
 - iii) making commercially reasonable inquiries into their reputation and past conduct.
- b) Anti-bribery language should be included third party agreements, where appropriate, in consultation with internal legal counsel.

8. Gifts, Meals and Entertainment

“The giving or receiving of gifts and entertainment should be proportionate and reasonable for the circumstances”

8.1 Definition

- a) Gifts are free or heavily discounted items. They can range in value from nominal to significant and be given for different reasons.
- b) Although the giving of business gifts, meals or entertainment may be common practices, it also may give the appearance of improperly influencing a third party in order to obtain an improper benefit or business advantage.
- c) Providing or accepting meals, entertainment or gifts with the intention or appearance of improperly influencing a third party (and not reasonable in value) in order to obtain an improper benefit or business advantage for the Company, or for any other corrupt purpose, is strictly prohibited.

8.2 Dealing with Government Officials

Gifts **should not be** given to or received from government officials.

8.3 Dealing with Non-Government Officials

- a) In relation to gifts, meals and entertainment offered to non-government officials (including corporate entities), gifts, meals and entertainment should be reasonable as to value and frequency. Meals, entertainment or gifts may not be provided with the intention, or appearance of, improperly influencing a private person in relation to the Company's business.
- b) All gifts, meals and entertainment provided or received by employees above the predefined threshold (i.e. **\$250**) needs to be declared and approved by

their respective Managers. The approved declaration should be submitted [Group email to be inserted].

- c) Employees **should not give or receive “big-ticket” items**, such as travel, conference fees, costs for road shows, or event sponsorships, without prior written authorisation from the **General Manager, Corporate Services** or person(s) designated to provide such authorisation.

9. Facilitation Payments

“Do not give or receive bribes, including “facilitation payments”

9.1 Definition

Under this policy, the term **“Facilitation Payments”** relates to a bribe (of any value) that is made to government officials and/ or third parties to secure and/or speed up the services to be performed. This includes (but not limited to):

- a) clearing cargo or goods through customs;
- b) obtaining permits, licences or other official documentation to allow a person or entity to carry on business; and
- c) approving immigration (i.e. visa) documents.

9.2 Prohibited Conduct and Exclusions

- a) Facilitation payments are prohibited by this policy.
- b) Any legally required administrative fees for expedited services are excluded from this requirement. Such payments may only be made if approved in advance by the LINX Cargo Care Group Legal Team.

9.3 Practical Ways to Avoid Facilitation Payments

There a number of options to consider in avoiding making facilitation payments. Employees can consider the following (but not limited to):

- a) Establish realistic timescales for the deliverables under an agreement to allow for resisting and testing demands for facilitation payments.
- b) Communicate to the official making the request for the facilitation payment:
 - i) the Company’s policy against facilitation payments;
 - ii) that the request for the facilitation payment and any resulting payment may be in breach of both local and international anti-corruption laws; and
 - iii) that you will be obliged to report the request for the facilitation payment to the Company.
- c) Consult LINX Cargo Care Group Risk and Legal teams whenever in doubt on fees payable.

10. Maintaining Business Records

“Record all our transactions in a complete, accurate and detailed manner so that the purpose and amount of the transaction is clear”

- a) Employees must keep complete and accurate business records, including financial, human resources, payroll and environmental records, and not create false, misleading or artificial entries to conceal improper payments or corrupt activity.
- b) All payments and expenses, including those relating to gifts and hospitality, made or provided by LINX Cargo Care Group must be accurately recorded, with reasonable detail, in the business records of the Company.
- c) No accounts may be kept “off-book” to facilitate or conceal potential breaches of this Policy.

11. Reports and Complaints

- a) All Employees must report suspected or actual breaches of this Policy directly to their Manager in accordance with the Code of Conduct Policy.
- b) Alternatively, you may also contact the LINX Cargo Care Group Legal team to report potential violation of this policy.
- c) In the event you do not want to report violations to your supervisor or to the internal legal team, you can always report a complaint (by remaining anonymous, if you choose to) through the company’s reporting hotline Details of the Reporting Hotline are outlined below:
 - i) Australia: 1800 152 863; or
 - ii) New Zealand: 0800 443 938.

12. Consequences for breach of this Policy

Bribery and corruption are very serious offences under local and international laws. Breach of this Policy by Employees:

- a) could expose the employee to severe criminal (a fine or imprisonment or both) and civil liability (a financial penalty and liability for damages);
- b) will be regarded by LINX Cargo Care Group as serious misconduct which may lead to disciplinary action, including termination of employment or contract; and
- c) could expose LINX Cargo Care Group to fines or financial penalties and reputational damage for breach of anti-corruption laws.

13. Questions

Any questions regarding this policy should be directed to LINX Cargo Care Group Group’s Head of Risk and Insurance, Senior Legal Counsel or email executive@linxcc.com.au

14. Definitions

For the purposes of this Policy:

- 14.1 "Items of Value"** includes both money and non-money items such as information, gifts, entertainment, favours, services, loans and loan guarantees, investment or business opportunities, the use of property or equipment, educational or travel opportunities, job offers (including to a Government Official's relatives), transportation, and the payment or reimbursement of debts. Even small payments or benefits are prohibited if they are intended as, or could be perceived as, bribes.
- 14.2 "Inappropriate benefits"** is broadly defined to include both money and non-money benefits including any commercial or financial benefit of any kind. For example, a payment to secure a contract or permit and as well as a payment to persuade a Government Official not to impose a charge or penalty and a payment to prevent enforcement of an applicable law or regulation would violate this Policy.
- 14.3 "Government Officials"** includes:
- a) any person engaged in public duty in a government agency. This includes any elected or appointed official or employee of a government, at any level including national or local government entities. This also includes members of legislative, administrative and judicial bodies, as well as low-level employees of government agencies, such as office workers;
 - b) any officer or employee of government-owned or government-controlled entities, including state-owned entities (e.g. government owned banks) that operate in the commercial sector;
 - c) any officer or employee of a public international organisation (such as the United Nations, the World Bank or the International Monetary Fund);
 - d) any person acting in an official capacity for a government, government agency or state-owned enterprise (for example, someone who has been given authority by a government entity to carry out official responsibilities);and
 - e) any political party, official of a political party and any candidate for political office.