LINX CARGO CARE GROUP

Anti-Bribery and Corruption Policy

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1. Introduction

LINX Cargo Care Group Holdings Pty Ltd, its subsidiaries and parent companies (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 is not limited to, the United States (the Foreign Corrupt Practices Act) and the United Kingdom (the Bribery Act).

The Company is committed to operating with the highest ethical standards and this includes preventing bribery and corruption in our business activities. This Policy sets forth key principles and standards, as well as key supporting policies and procedures with respect to addressing bribery and corruption risks in our business, which has a **Zero Tolerance Approach to Bribery and Corruption** related practices.

2. Application

The Company requires full compliance with all applicable anti-corruption and anti-bribery laws by all employees, directors, officers, agents and representatives of the Company (for the purpose of this Policy, collectively referred to as **Employees**).

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.

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.

This Policy should be read in conjunction with the LINX Code of Business Conduct and Ethics, in particular the Company's firm commitment to conduct ourselves lawfully, ethically and fairly.

3. Zero Tolerance Approach to Bribery

Do not give or receive bribes, including facilitation payments.

We have, over many years, built a reputation for conducting business with honesty and integrity. 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.

We do not pay bribes in furtherance of our business, either directly or indirectly, and you are not permitted to pay bribes on our behalf or authorise others to pay bribes on our behalf. We have a zero tolerance approach towards bribery. This commitment comes from the highest levels of management, and you must meet this standard.

3.1. Bribery

A bribe is anything of value that is offered, promised, given or received to improperly influence a decision or to gain an improper or unfair advantage in promoting, enhancing, obtaining or retaining business, whether to a public official or a private party. Bribery may not always be in the form of cash payments and may take many other forms, including:

- Gifts, travel, entertainment and hospitality;
- Political contributions and charitable donations or sponsorships;
- Employment opportunities, directorships, internships or secondments;
- Procurement and service contracts;
- Phony jobs, internships or 'consulting' relationships;
- Excessive discounts or rebates; and/or
- Non-arm's length loans, forgiveness of debt or other transactions.

3.2. Facilitation Payments

Facilitation payments are also a form of bribe and are, therefore, not permitted. Facilitation payments are small payments made to secure or speed up routine actions or otherwise induce public officials or other third parties to perform routine functions they are otherwise obligated to perform, such as issuing permits, approving immigration documents or releasing goods held in customs. This does not include official, legally permitted statutory or administrative fees formally imposed and codified by government agencies for expedited service.

4. Dealing with Public Officials

Interactions with public officials require enhanced scrutiny and sensitivity.

4.1. Definition of Public Officials

Under this policy, the term "**public official**" includes:

a) any person who is employed by or is acting in an official capacity for a government, a department, agency or instrumentality of a government, or a public international organisation, or any other persons so defined in the applicable laws of the jurisdictions in which we operate. This is a broadly defined term and includes elected or appointed persons who hold legislative, administrative or judicial positions, such as politicians, bureaucrats, civil servants, and judges;

b) candidates for political office, political party officials and persons who perform public functions, such as professionals working for public health agencies, water authorities or planning officials;

c) officers, employees or agents of public international organisations, such as the United Nations or World Bank; and

d) employees of government-owned or controlled businesses, including sovereign wealth funds and state-owned utility companies. For example, if a government has an interest in a utility and exercises control over the activities of that utility, then the utility's officials are likely to be considered public officials. Third-parties acting at the direction of these individuals and entities should also be considered public officials.

4.2. Conduct with Public Officials

There is increased sensitivity and scrutiny of dealings with public officials because this has traditionally been an area where bribery activity is more likely to occur. Be cognizant of these risks in your dealings and interactions with public officials and consider how your actions may be viewed. For example, providing payments, gifts or employment to close relatives of public officials

has been treated by enforcement authorities as direct payments to the public officials and, therefore, may constitute violations of law.

Hiring public officials or persons referred by public officials requires enhanced scrutiny.

Hiring public officials or applicants related to, or referred by, public officials could be seen as a bribe in certain situations and should be subject to enhanced review to ensure that the related risks are appropriately mitigated. Consult your Human Resources (HR) Business Partner and internal legal counsel for procedures related to identifying and mitigating these risks.

In practice, situations can be complex, and this Policy does not cover every circumstance that you may encounter. When in doubt, please contact the Company's Legal Team for assistance.

5. Third Parties

Third parties are not permitted to pay bribes on our behalf.

5.1. Definition of Third Parties

Under this Policy, third parties include any associate who performs services for, or on behalf of, the Company including its agents, contractors and suppliers.

5.2. Potential Exposure to the Company

The Company and the parent company may be scrutinized and/or prosecuted for failing to detect and prevent bribery by a person associated with it, regardless of whether the Company has knowledge of, has authorised, or was otherwise involved in, such bribery. This includes any individual or entity that performs services for or on behalf of the Company. Employees should avoid doing business with third parties who do not have a zero tolerance approach to bribery.

5.3. Guiding Principles for dealings with Third Parties

Due diligence should be undertaken on contractors, joint venture partners, agents and other third parties to establish their anti-bribery credentials, where warranted by the assessed level of risk. This due diligence could include meeting with them to better assess their business practices and anti-bribery and corruption policies/controls and making commercially reasonable inquiries into their reputation and past conduct. In consultation with internal legal counsel, anti-bribery language should be included in third party agreements, when appropriate, and in consultation with internal legal counsel.

6. Gifts and Entertainment

The giving or receiving of gifts and entertainment should be proportionate and reasonable for the circumstances, for legitimate purposes only, and <u>not</u> with a view to improperly inducing a third-party to misuse their position, as a quid pro quo for official action or with linkage to an official decision.

6.1. Gifts

Gifts (e.g. merchandise, event tickets) given to or received from persons who have a business relationship with the Company are generally acceptable, if the gift is reasonable in value, infrequent, appropriate to the business relationship and does not create an appearance of

impropriety. **No cash payments, including gift cards, should be given or received**.

6.2. Gifts and Public Officials

Gifts should not be given to or received from public officials except:

a) branded promotional items of nominal value (e.g., pens, mugs, notepads, water bottles, caps, t-shirts); and/or

b) modestly priced gifts (e.g. holiday fruit baskets or boxes of chocolate) in connection with holidays or personal events (e.g., birthdays or weddings).

For all holiday or personal event gifts provided by the Company to public officials, prior written authorisation from internal legal counsel or person(s) designated to provide such authorisation is required to ensure compliance with applicable law and this Policy, and a log of such authorisations should be maintained, including the identity of recipients and description and value of the gift(s). Where possible, holiday gifts for public officials should be provided to the applicable government entity for distribution to individuals, rather than to individuals themselves.

6.3. Entertainment

Entertainment (e.g. meals, sporting events or the theatre, concerts, rounds of golf) given to or received from persons who have a business relationship with the Company are generally acceptable, but again only if:

a) the entertainment is reasonable in value, appropriate to the business relationship, infrequent, does not create an appearance of impropriety; and

b) a representative from the sponsoring organisation (the party paying for the entertainment) is present at the event.

For the avoidance of doubt, if a representative from the sponsoring organisation is **NOT** present at the event, it would be considered a gift.

Also, be aware that many jurisdictions have laws restricting entertainment given to public officials or their close relatives that must be followed.

6.4. Conduct relating to Entertainment and Gifts

Gifts and entertainment (including meals) that are:

a) repetitive, no matter how small, may be perceived to be an attempt to create an obligation to the giver and should not be made; and/or

b) given close in time to when a decision impacting the Company's business is being made (including by a private business partner) may be perceived as a bribe in return for a favourable decision and should also not be provided.

Employees should not pay for gifts and entertainment (including meals) personally to avoid having to report or seek approval for it.

6.5. High- Value/Profile Entertainment and Gifts

Employees should not give or receive high-value/profile items, such as travel, conference fees, costs for road shows, event sponsorships or high-value/profile events (e.g. the World Cup, Olympics), without prior written authorisation from internal legal counsel or person(s) designated to provide such authorisation. A log of all high-value/profile items given to public officials should be maintained, including the identity of participants, location, value and description of business purpose.

When these types of items are given, payment should be made directly to the provider (as opposed to providing a reimbursement to the individual), whenever possible. Under no circumstances should cash or per diem reimbursements be provided.

If you are in doubt as to whether gifts or entertainment proposed to be given or received are proportionate and reasonable for the circumstances, please consult internal legal counsel.

7. Charitable Donations

All requests for corporate gifts to charities and other not-for-profit organisations (e.g. schools, hospitals, libraries, etc.) must be approved in advance by the Company's internal legal counsel or person(s) designated to approve such donations.

If you are requested by a public official to make a personal donation to a particular charity, please consult with internal legal counsel or person(s) designated to approve such donations before agreeing to or making the donation.

Do not solicit or offer donations to clients, suppliers, vendors, public officials or others in a manner which communicates that a donation is a prerequisite for future business or that the offer of a donation is intended to obtain a business advantage.

We encourage our Employees to contribute personal time and resources to charities and not-for-profit organisations. However, unless the solicitation is supported by the Company, you are prohibited from using the Company name or Company resources for solicitation of donations. Charitable donations made by individuals on their own behalf should have no relationship to Company business and must comply with local laws and regulations.

8. Political Donations and Lobbying

Do not offer contributions to political parties, officials and/or candidates that might influence, or be perceived as influencing, a business decision.

8.1. Political Donations

To ensure that we do not violate the law regarding political contributions in any country, all political contributions, no matter how small or insignificant, made on behalf of the Company (directly or indirectly), or otherwise relating to its business, must be approved in advance by the person(s) designated to approve such donations (see *LINX Cargo Care Group Delegations of Authority*).

Violation of laws and regulations can carry significant penalties for the Company. Political

donations should not be made on behalf of the Company in countries in which we do not have a presence.

Political donations made by individuals on their own behalf and unrelated to the Company's business should comply with local laws and regulations.

8.2. Lobbying

Lobbying activities generally include attempts to influence the passage or defeat of legislation and may trigger registration and reporting requirements. In many jurisdictions, the definition of lobbying activity is extended to cover efforts to induce rule-making by executive branch agencies or other official actions of agencies, including the decision to enter into a contract or other arrangement.

You may not engage in lobbying activities on behalf of the Company without the prior written approval of the Company's internal legal counsel or person(s) designated to approve such activities. No lobbying activities on behalf of the parent company is permitted without prior written approval of the designated representative of the parent company

The Company encourages its Employees to take an active role in public service. However, any participation in this regard is to be undertaken as an individual and not as a representative of the Company.

9. Record Keeping

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

In addition to prohibiting bribery, anti-bribery legislation and other laws expressly require:

a) accurate and complete recordkeeping; and

b) the establishment and maintenance of an adequate system of internal controls.

One purpose of these provisions is to prevent companies from concealing bribes and to discourage fraudulent accounting practices.

All Company transactions should be recorded completely, accurately and with sufficient detail so that the purpose and amount of any such payment is clear. No undisclosed or unrecorded funds or assets of the Company should be established for any purpose. False, misleading, or artificial entries should never be made in the books and records of the Company for any reason.

10. Reporting of Potential Violations

Internal reporting is critical to the Company's success, and it is both expected and valued.

You are required to be proactive and promptly report any suspected violations of this Policy, or any illegal or unethical behaviour of which you become aware, including, but not limited to, any situations where a public official or other party requests or appears to request an inappropriate benefit.

The confidentiality of reported violations will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review and subject to applicable law. No retribution or retaliation will be taken against any person who has filed a report based on the reasonable good faith belief that a violation of the Policy has occurred or may in the future occur.

Employees should report actual or potential misconduct or violations of the Policy to their manager. Alternatively, you may contact the Company's internal legal counsel to report any actual or potential violations of this Policy, or if you have any specific or general questions. Directors should promptly report violations to the Chair of their Board of Directors.

In the event you do not want to report violations to your manager 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;

ii. New Zealand: 0800 443 938; or

iii. Online: www.brookfield.ethicspoint.com

11. Disciplinary Action for Policy Violations

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 the Company as serious misconduct which may lead to disciplinary action, including termination of employment or contract; and

c) could expose the Company to fines or financial penalties and reputational damage for breach of anti-corruption laws.

12. Questions

Any questions regarding this policy should be directed to internal legal counsel via legal@linxcc.com.au.