

Anti-Bribery & Corruption Policy

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References within this document

Within this document, a reference to Helia or 'the Company' refers to Helia Group Limited and its subsidiary companies.

References to the Board are to the Boards of Directors of Helia and its subsidiary companies unless a specific Board is specified. All References to amounts are in Australian Dollars (AUD).

1. Policy Overview

1.1 Policy statement

This Anti-Bribery and Corruption Policy ("Policy"):

- Outlines the Australian laws governing the bribery of public officials; and
- Sets out Helia's requirements in relation to anti-corruption and improper payments.

The Policy supplements Helia's Code of Conduct which includes our policy on Anti-Corruption and supports Helia's Supplier Code of Conduct which outlines the standards and practices expected of our service providers.

1.2 Purpose

This purpose of this document is to detail Helia's policy in relation to anti-bribery, corruption and improper payments.

This Policy provides an explanation of responsibilities for all levels of staff, contractors, partners and third parties about relevant Australian legal restrictions on the bribery of public officials and on making or receiving improper payments.

1.3 Scope

This Policy:

- addresses day-to-day interactions between Helia and public officials, governments and other third parties (including entities with whom Helia conducts business or intends to conduct business);
- should be adhered to by all staff; and
- should be used for reference purposes when relevant review processes are undertaken, including Compliance reviews and Audits.

2. Legal and Compliance Requirements

2.1 Legal requirements

The list below summarises the regulatory and legislative requirements that must be met:

- Criminal Code Act 1995 (Cth) ("Criminal Code"), Division 70 – Bribery of foreign public officials.
- Criminal Code, Division 141 – Bribery (Commonwealth public officials).
- Income Tax Assessment Act 1997 (Cth).
- Australian State and Territory Crimes Acts.
- Other specific legislation regarding bribery (eg. Commonwealth Electoral Act 1918 (Cth), in relation to bribery of candidates of public office).

2.2 Compliance requirements

The list below summarises the related standards that must be complied with:

- Helia's Code of Conduct which specifically includes requirements relating to Anti-Corruption which should be followed by all employees).

- Receiving Gift, Meal & Entertainment Policy.
- Expense Policy.
- Accounts Payable Framework.
- Outsourcing Policy
- Supplier Management Procedure.
- Recruitment Policy

2.3 Penalties and consequences

We require all of Helia's staff and or suppliers to engage in their daily activities with integrity and honesty, and not engage in bribery and corruption.

Non-compliance with this policy exposes Helia to potential civil liability, liability under contracts with Helia's customers and other counterparties, regulatory sanctions including fines and undertakings, and potentially criminal liability. Individuals involved in bribery offences may also be held personally liable and can face serious penalties including imprisonment and fines.

Non-compliance with this policy could also expose Helia to reputational damage from any impropriety or the appearance of impropriety.

2.4 Review and update

This Policy must be reviewed at least once every three years (or more frequently if required). The review will cover whether this Policy is operating effectively and whether any changes are required to this Policy.

3. Operating Principles and Guidelines

3.1 Anti-Corruption / Anti-Bribery

3.1.1 Key Principles

- Payments or Other Offers – Never give, offer, or authorise an offer of anything of value (directly or indirectly) to a customer or public official to obtain any improper advantage.
- Secret Commissions – Never pay secret (undisclosed) commissions to any person acting in an agency or fiduciary capacity.
- Facilitation Payments – Never give a gratuity or other payment to public officials or government employees to expedite a routine administrative action without consulting with Helia's legal counsel / compliance officer.
- Political Contributions – Never contribute company funds or other company assets for political purposes without the prior approval of Helia's General Counsel.
- Third Party Engagement – Exercise due diligence when selecting persons or firms to represent Helia.
- Third Party Compliance – Require any person or firm who represents Helia (such as a consultant, agent or contractor) to comply with this Policy and related laws.
- Record-Keeping – Maintain timely, accurate, and complete records of all expenditures as required by the Corporations Act 2001.
- Accurate Expenses – Follow the appropriate principles and processes in line with the Expenses Policy for credit card transactions and the Accounts Payable Framework for transactions with service providers.

3.1.2 Bribery of foreign and Commonwealth public officials

3.1.2.1 [What is prohibited?](#)

Australian anti-bribery laws prohibit the provision or offer of any benefit to another with the intention of influencing a foreign or Commonwealth public official in order to obtain or retain business or an improper business or personal advantage and includes candidates for public office.

It is also prohibited to use legitimate transactions to obscure prohibited conduct.

3.1.2.2 [What is a benefit?](#)

Under Australian anti-bribery laws, a 'benefit' is any advantage and is not limited to property. A benefit can be a non-monetary or non-tangible inducement. It does not need to be provided or offered to the foreign public official, it can be provided or offered to another person. A benefit can also be provided or offered by an agent.

Examples of common forms of bribery include:

- Cash payments
- Gifts
- Lavish entertainment
- Travel
- Employment
- Donations
- Education for family members
- Tangible assets.

The Helia Receiving Gift, Meal and Entertainment Policy stipulates the rules around accepting or declining gifts, meals and entertainment. This policy specifies the approvals required prior to accepting these benefits as well as reporting requirements.

The Helia Expenses Policy stipulates the rules around giving or offering gifts, meals and entertainment. This policy specifies the approvals required prior to giving or offering these benefits as well as reporting requirements.

3.1.2.3 [Who is a foreign or Commonwealth public official?](#)

The definition of 'foreign public official' for the purposes of Australian anti-bribery laws is very broad, and includes (among others):

- an employee / official of a foreign government;
- a member of the executive, judiciary or magistracy of a foreign country;
- a person who performs official duties under a foreign law;
- a member / officer of the legislature of a foreign country, or
- an employee / official of a public international organisation (such as the United Nations).

The definition of 'Commonwealth public official' is also very broad and includes (among others):

- a Minister, Parliamentary Secretary or a member of either House of the Australian Federal Parliament;
- an employee of the Australian Public Service or a member of the Australian Defence Force;
- an officer or employee of a Commonwealth authority;
- an individual who is a contracted service provider for a Commonwealth contract, or an officer or employee of a contracted service provider for a Commonwealth contract.

3.1.2.4 [What are the penalties?](#)

Individuals involved in bribery offences can face penalties under the Criminal Code of up to 10 years imprisonment and/or a fine of \$1.7 million. There may also be other consequences (e.g. termination of employment).

Depending on the circumstances, the maximum penalty for a company is the greater of 100,000 penalty units (currently \$31.3 million), or 3 times the value of benefits obtained, or 10% of the annual turnover of the company.

The offence applies regardless of the outcome or result of the bribe or the alleged necessity of the payment: companies and individuals may be held liable regardless of whether or not the bribe obtains the advantages sought and whether or not the bribe was considered necessary to do business.

3.1.3 Australian State and Territory laws relating to bribery and other corrupt practices

Several State criminal codes contain general bribery offences, which could be used to prosecute bribes paid to foreign officials. Bribery is also a common law offence in many of the Australian States and Territories. In addition, there are Commonwealth laws governing bribery of specific persons (e.g. public officials).

If you are in any doubt about whether particular conduct constitutes a breach of the Core Requirements, you should seek the advice of the Legal team.

3.2 Improper Payments

All claims shall be determined in accordance with the applicable master policy, any relevant deeds or agreements, Helia also prohibits making 'facilitation payments' that might otherwise be legally permitted.

Facilitation payments are benefits of a minor value offered for the sole or dominant purpose of expediting or securing performance of a 'routine government action' of a minor nature and which are properly recorded. Routine government action does not include any decision to award or continue business or any decision related to the terms of new or existing business.

In any situation in which giving a facilitation payment becomes necessary, you should seek advice from the Legal team.

3.3 Service Provider Management

Helia outlines the standards we expect of our service providers in our Supplier Code of Conduct. It is the framework that fosters and maintains our relationship with service providers and applies to any entity, supplier, subsidiary, affiliate, and subcontractor that supplies goods or services to Helia.

Our Supplier Code of Conduct is the mechanism with which we ensure strong anti-bribery and corruption practices are embedded through our supply chain. This code provides access details to this policy and discloses the avenues through which any concerns or breaches of the code can be reported.

Helia's Outsourcing Policy and Supplier Management Procedure sets out the framework to which risks within our supply chain are managed and mitigated at each stage of the supplier management lifecycle. This includes a risk-based selection and due diligence practices as well as rigorous ongoing monitoring.

3.4 Training

Helia provides e-module training to all staff in relation to recognising and dealing with conduct that is prohibited under this policy. This e-module training is supplemented by face-to-face training as required.

3.5 Reporting Concerns

Where individuals become aware of a breach of this policy occurring, this should be reported as soon as possible.

Concerns can be reported in writing or orally through different mechanisms (whichever is most comfortable for the reporter). These are listed below:

- to a supervisor or Manager.
- to a member of the Risk and Compliance team.
- to the Helia Ombudsperson.

Helia maintains a Whistleblowing Policy and procedure that promotes proper and ethical professional conduct. Suppliers, contractors, their employees, and subcontractors (in addition to Helia employees and their associates) can make a report in relation to breaches of this code using an independent Whistleblower service provider, Your Call; by telephone on 1300 790 228; or on their website at <https://whistleblowing.com.au/> report with Helia's ID "Helia101".

'Your Call' is a service that can capture anonymised complaints and is available for use by all rights-holders (inclusive of but not limited to all employees, directors, managers, contractors, consultants, volunteers, visitors, customers, and the wider community).

More information on Helia's Whistleblowing Policy and the avenues to raise concerns can be found on our website under our Corporate Governance section at: key policies.

Helia expects its suppliers and contractors to uphold its values and workplace standards; they are strongly encouraged to report on any breaches or suspected breaches of this code by Helia employees or its suppliers and contractors or concerns about their relationship with Helia. Suppliers should also have a Whistleblowing Policy or process, or a similar system that enables employees to raise their concerns.

It is noted that Helia's Code of Conduct strictly prohibits retaliation or the threat of retaliation against any employee for raising or helping to resolve a concern.

4. Roles and Responsibilities

This section identifies the roles and responsibilities associated with the management/implementation of this policy.

4.1 Head of Enterprise and Regulatory Risk

- Currency of this Policy, including regular reviews of the Policy.
- Alignment of processes and procedures to this Policy.

4.2 General Counsel and Company Secretary (Helia Ombudsperson)

- Provide legal advice regarding in relation to any potential payments which may be subject to this Policy.

- Liaise with employees and other parties as required when concerns are reported.

4.3 All employees

- Report concerns through appropriate channels (see section 3.4 of this policy).