



Anti-Bribery and Corruption Policy

T&G Global is committed to promoting the highest standard of business ethics and has zero tolerance for any Corrupt behaviour.

The purpose of this Policy is to promote an environment that actively discourages fraudulent or corrupt behaviour and provides guidance on the prevention, detection and dealing with actual or suspected fraud, bribery, or corruption.

Scope

This Anti-Bribery and Corruption Policy (the **Policy**) is a group-wide policy and applies to T&G Global Limited (the **Company**) and all its majority-owned or controlled subsidiaries (together **T&G** or the **Group**). It applies to all territories in which T&G does business. T&G also encourages its joint venture companies to follow the Policy. This policy is effective from 19 June 2017, with changes as per the Policy Update table below.

Objectives

To reduce and deter the risk of Corruption, three key objectives must be met. These are:

- Prevention: Reducing the risk of Fraud in the first place;
- Detection: Uncovering Fraud at the earliest opportunity if it occurs and providing effective options to report, manage and respond;
- Response: Taking immediate corrective action and remedying the harm caused by Fraud, including the preservation of crucial evidence to achieve a successful outcome.

Procedures

Reporting a suspected Corrupt act

Any person who suspects that a Corrupt act has occurred, is occurring or may occur should report this **immediately** to their manager. If the person has concerns about telling their manager or suspects their manager may be involved, the notification should be to the CFO the CEO and/or to a member of the Board, for instance, the Chair of the FRIC. Notifications protected under the Protected Disclosure Act 2000 can also be made through the [T&G Speak Up System \(www.speakup-tandg.com\)](http://www.speakup-tandg.com).

All information about suspected Corruption is to be treated as confidential.

Where possible, the information provided should include details about the events or acts constituting the suspected Corruption, the dates, times, and persons alleged to be involved together with any documentary evidence or verifiable facts that support the allegation.

While employees must report incidents of Corruption, they must not undertake their own investigations.

Investigation

The CFO and the CEO have the authority and the primary responsibility for managing the investigation of all suspected Corrupt acts. They have the authority to take all relevant steps to investigate any suspected Corruption. All employees must cooperate fully with any investigation into suspected Corruption.

A third party may be engaged by the CFO or the CEO to ensure evidence is collected in an appropriate manner to meet legal requirements in the event of a prosecution.

Reporting and Prosecution

If the investigation substantiates that Corrupt activities have occurred, the CFO will inform the Chair of the FRIC, who will decide on the actions required.

After the investigation, a full report of the circumstances surrounding the suspected Corruption will be prepared and provided to the CEO and the FRIC, who decide on the further distribution of the report and/or approve further actions required.

Where sufficient evidence is found, the individual may be dismissed for serious misconduct, proceedings may be taken to recover losses incurred and matters of a criminal nature will be reported to the relevant legal authorities.

Dependencies

Employee Handbook

T&G Global has a formal procedure to make sure that employees are treated fairly in the event of performance problems and / or breaches of company rules and policies, refer to the Section Disciplinary, Code of Conduct.

Gifts and Hospitality

All gifts and hospitality must comply with the Gifts and Hospitality Policy.

Speak Up

T&G Global operates a Speak Up system (in accordance with the requirements of the Protected Disclosures Act 2000) to protect employees who expose serious wrongdoing against retaliatory action. Refer to the Speak Up Policy.

Risk Management Policy and Risk Management Guideline

As part of the Risk Management Framework and to prevent / detect fraudulent incidents, Corruption risks are permanently assessed, treated, and monitored.

Roles and Responsibilities

CEO and CFO: Authority and the primary responsibility for managing the investigation of all suspected Corrupt acts;

FRIC: Approval of actions required in case of a Corrupt Act;

Board: Approval of this Policy.

Review and Approval

The Board and FRIC have reviewed and approved this Policy as per the details in the below Policy update section.

The Risk & Compliance team will regularly review this Policy and update where required, with the latest update as per the details in the below Policy update section.

Further Information

For further information please refer to the Head of Risk & Compliance.

Policy Updates

Date of approval	Approver	Amendments completed by	Details of changes
August 2023	FRIC	Bianca Verbeek	Review and update of format and titles. No changes to content.
15 Dec 2020	FRIC	Bianca Verbeek	Change of titles
19 June 2017	FRIC	Bianca Verbeek	Development of Policy

Appendix 1 - Definitions

Item	Definition
Board	Board of Directors of T&G Global Limited
Bribery	<p>Bribery is when</p> <ul style="list-style-type: none"> A financial or other advantage is offered, given, or promised to another person (whether direct or indirect) with the intention of inducing or rewarding them or another person to perform their responsibilities or duties inappropriately; or A financial or other advantage is requested, agreed to be received or accepted by another person (whether direct or indirect) with the intention of inducing or rewarding them or another person to perform their responsibilities or duties inappropriately. <p>Examples of bribery include (but are not limited to):</p> <ul style="list-style-type: none"> Offering a New Zealand customs officer a payment for approving the import of a product sold by T&G; Paying a public official in another country a sum of money to secure clearance to launch a product in that country.
Corruption	<p>The misuse of a position of power or trust, involves dishonest activity, in which a Director, employee or contractor acts contrary to the interests of T&G or abuses their position of trust in order to achieve some personal gain or advantage for themselves or for another person or entity.</p> <p>In this Policy, a reference to Corrupt or Corruption includes a reference to Bribery and Fraud.</p>
Fraud	<p>The deliberate practice of deception to receive an unfair, unjustified, or unlawful gain and, for the purposes of this Policy, includes all forms of dishonesty. Examples of fraud include (but are not limited to):</p> <ul style="list-style-type: none"> Unauthorised possession, use or misappropriation of funds or other assets; Impropriety in the handling or reporting of money or financial transactions; Forgery or alteration of any document or computer file/record belonging to another person; Forgery or alteration of a cheque, bank draft or any other financial instrument; Destruction, removal or inappropriate use/disclosure of records, data, materials, intellectual property, or assets for gain.
FRIC	Finance, Risk and Investment Committee, a subcommittee of the Board of directors at T&G Global Limited
Risk Management	<p>The culture, processes, coordinated activities, and structures are directed towards realising potential opportunities and/or managing adverse effects. The risk management process involves communicating, consulting, establishing context, identifying, analysing, evaluating, treating, monitoring, and reviewing risks</p>
Principal Risks	<p>Principal risks are defined as the top risks which could impact our ability to achieve current business plan targets.</p> <p>The principal risks are based on an analysis of business plans and priorities, management reporting, known external factors and reporting, as well as key stakeholder input.</p>