

Vinda Anti-Bribery And Corruption (ABC) Policy

1 Purpose

1.1 This Policy defines the minimum standards which Vinda and all Personnel must comply with in order to ensure compliance with Applicable ABC Laws.

2 ABC Policy Statement

2.1 Vinda is committed to conducting its business in compliance with all Applicable ABC Laws and strictly prohibits all forms of bribery and corruption both within its organization and in respect of the actions of its Personnel and Business Partners. Vinda will implement and maintain effective measures to ensure compliance with and awareness of its ABC-related obligations.

2.2 To give effect to this Policy, Vinda has adopted, and will maintain, an ABC Standard Operating Procedure. This Procedure sets out the key steps and principles for ensuring compliance with Applicable ABC Laws. Failure to comply with Applicable ABC Laws can lead to severe civil and criminal penalties, both for Vinda and individual Personnel, as well as significant reputational damage for Vinda.

2.3 Vinda takes a zero-tolerance approach to non-compliance with this Policy. Non-compliance is a serious matter amounting to wilful misconduct and may lead to disciplinary action, up to and including dismissal or termination of services. Personnel must report any suspected bribery, corruption or other violations of this Policy to either: the BG/BU Head; Corporate Legal; Head, Corporate Control; or, alternatively, in accordance with RGE's Whistleblowing Policy.

3 Definitions

3.1 “ABC” means anti-bribery and corruption.

3.2 “**Affiliates**” means any person or entity that directly or indirectly controls, or is majority controlled by, or is under common control with, Vinda.

3.3 “**Anything of Value**” is broadly construed and includes (but is not limited to) cash and cash equivalents in any amount; gifts and gift cards; meals, entertainment and other hospitality; travel and lodging; training; in-kind services; business for which fair value for services and/or supply is not rendered, employment, education or investment opportunities; contractual rights or interests; discounts or credits; commissions, kickbacks, rebates, loans or other compensation; payment of other expenses; and political donations or charitable contributions.

3.4 “**Applicable ABC Laws**” means any law, rule, regulation, or other legally binding measure of any jurisdiction that relates to bribery and corruption applicable to Vinda and its Personnel or Business Partners.

3.5 “**BG**” means business group.

3.6 “**Books and Records**” means accounts, correspondence, invoices, memoranda, tapes, discs, papers, books and other documents or transcribed information of any type.

3.7 “**BU**” means business unit.

3.8 “**Business Partner**” includes any third party who at any time performs (or who is intended to perform) services which involve other third parties for or on behalf of Vinda or its Affiliates, such as agents, intermediaries, consultants, dealers and sub-dealers, distributors, franchisees and sub-franchisees, licensees, contractors, shipping agents, customs agents, sales agents, brokers, suppliers and vendors, business contacts, representatives, middlemen,

introducers, sponsors, advisers, service companies, operations support companies and potentially Government Officials.

3.9 “**Corporate Control**” means the controls department of Vinda.

3.10 “**Corporate Legal**” means the legal department of Vinda.

3.11 “**Counterparty**” means any third party who enters into an agreement with Vinda or its Affiliates.

3.12 “**Facilitation Payments**” are typically small, unofficial payments made to secure or expedite a routine task or service by a Government Official or other person to which an individual or company is otherwise legally entitled (such as speeding up the processing of a visa application).

3.13 “**Government Official**” means any:

- (1) Officer, employee or agent of any government or public international organization (e.g., United Nations, World Bank), including its agency or department;
- (2) Officer, employee or agent of a company or business owned (even partially), controlled, or operated by any government or public international organization (or its agency or department);
- (3) Officer, employee or agent of a political party;
- (4) Candidate for political office;
- (5) Leader of an indigenous or other native title-holding group;
- (6) Person acting on behalf of any of the foregoing.

3.14 “**High ABC Risk Countries**” refers to countries with an increased risk of or known to be commonly associated with bribery and corruption as identified by receiving a score of less than 30 on Transparency International’s most recent Corruption Perception Index (2020 as of the Effective Date of this Policy). The list of these countries is set out in Appendix A of this Policy.

3.15 “**Personnel**” means officers, directors and employees of Vinda and any person working under a contract for services with Vinda.

3.16 “Vinda” means Vinda and/or its Affiliates.

4 Scope

4.1 This Policy applies to all:

- (a) Personnel;
- (b) Business Partners engaged or proposed to be engaged by Vinda; and
- (c) Vinda operations, including all legal entities and joint ventures over which Vinda is able to exercise control over policies and procedures. For those joint ventures over which Vinda is unable to exercise control, Vinda will endeavour to influence the joint venture’s policies and practices, so that they reflect the values described in this Policy

5 What are bribery and corruption?

5.1 It is important that Vinda and all Personnel and Business Partners understand what Vinda means by bribery and corruption and Vinda’s prohibition of these activities:

- (a) **Corruption** is generally understood as the abuse of power for private gain.
- (b) **Bribery** is more specific and refers to the direct or indirect giving, promising, offering, receiving, agreeing to receive, requesting, soliciting or accepting of Anything of Value to or from any person in order to influence them corruptly or improperly in the exercise of their duty, or to be so influenced, or to secure or reward an improper benefit.

5.2 All Personnel and Business Partners are expressly prohibited from engaging in bribery and corruption in any form and must avoid any conduct that creates even the appearance of bribery or corruption occurring.

6 Compliance with Applicable ABC Laws

6.1 The key areas of ABC risk that are likely to arise in the courses of Vinda's business operations include:

- (a) Engagement of Business Partners;
- (b) Interactions with Government Officials;
- (c) Gifts and hospitality;
- (d) Sponsorships and donations;
- (e) Recruitment;
- (f) Facilitation Payments and personal safety payments; and
- (g) Books and Records and internal controls.

Engagement of Counterparties and Business Partners

6.2 All dealings with Counterparties and Business Partners shall be carried out with the highest ethical standards and shall comply with all Applicable ABC Laws. Personnel must not circumvent this Policy or any other Vinda policy by using a Business Partner to do what Vinda could not do itself.

6.3 Payments to a Business Partner, when it is known or believed that there will be a resulting bribe to a Government Official, an individual, or any entity, are prohibited.

6.4 Vinda must conduct reasonable due diligence on all potential Business Partners to ensure that Vinda only enters into business relationships with reputable and qualified Business Partners that are willing and able to comply

with this Policy. Vinda's relationships with all Business Partners must be fully and appropriately documented.

6.5 For further guidance on Business Partners incorporated, located or operating in High ABC Risk Countries, including appropriate due diligence to be performed and relevant contractual provisions, please refer to the ABC Standard Operating Procedure.

Interactions with Government Officials

6.6 Particular care should be exercised when dealing with Government Officials, especially in High ABC Risk Countries, as bribery of Government Officials is prohibited under Applicable ABC Laws.

6.7 The payment of reasonable and bona fide business expenditures to Government Officials is permitted in certain circumstances. However, in no case may the payment of business expenditures be made with the intent to improperly influence a Government Official.

6.8 For further guidance on interactions with Government Officials, please refer to RGE's Political Donations and Activity Policy CL122.

Gifts and hospitality

6.9 Exchanging reasonable gifts of nominal value and sharing hospitality (e.g., coffee, meals) in connection with a legitimate business purpose can foster constructive business relationships. However, gifts and hospitality are considered Anything of Value under the Applicable ABC Laws.

6.10 Personnel and Business Partners who improperly provide gifts and hospitality can erode trust in Vinda and such conduct can be a mask for bribery. Improper behavior includes any excessively lavish, frequent or otherwise inappropriate gifts or hospitality that is more than a routine social courtesy.

6.11 Personnel and Business Partners must never offer, give or receive gifts and hospitality to affect, or appear to affect, the ability of the recipients to make objective business decisions or in exchange for preferential treatment.

6.12 For further guidance on the steps to take before providing or receiving gifts and hospitality, please refer to RGE's policy HR308.7 on Gifts, Sponsorship, Entertainment and Sponsored Travel.

Sponsorships and donations

6.13 Vinda does not allow contributions to political parties and/or to candidates for political office. No Personnel or Business Partner is to make a political contribution stated to be, or which could be interpreted to be, made on Vinda's behalf.

6.14 Vinda may make charitable donations and provide sponsorship to not-for-profit organizations and other charities. However, those donations must be ethical and legal under Applicable ABC Laws. Any charitable donations made by Vinda (or in its name) must be approved in accordance with RGE's Political Donations and Activity Policy CL122.

6.15 Personnel may join political associations or make donations to political parties provided that this is done in the personal capacity and time of the Personnel, and being made clear at all times that Vinda is not connected in any way with such political activity or donations.

6.16 For further guidance on these matters, please refer to RGE's Political Donations and Activity Policy CL122.

Recruitment

6.17 While there is no absolute prohibition on hiring persons recommended by others, hiring decisions ought not be based on Vinda's business transactions. Offers of employment should not be given in exchange for any benefit to be received by Vinda, and Personnel should not offer employment in order to seek

any advantage in any business activity. Government Officials and their relatives should only be hired as Personnel if they are qualified for the position and remunerated in line with fair market value.

6.18 All Personnel responsible for recruitment must subject all new recruits to pre-employment screening checks and ensure that such checks have been concluded satisfactorily before any offer of employment is made.

Facilitation Payments and personal safety payments

6.19 Facilitation Payments can amount to bribery under Applicable ABC Laws and are, in most situations, illegal.

6.20 Vind strictly prohibits the paying of Facilitating Payments in the conduct of its business. If you make or are asked to make a Facilitation Payment on Vinda's behalf, you must immediately report the incident (in writing) to the BG/BU Head.

6.21 On occasion, a Government Official, someone claiming to act on the Government Official's behalf, or others may attempt to solicit or extort Anything of Value from Vinda, its Personnel and/or its Business Partners.

6.22 If you face an extortion or demand that involves explicit or implicit threats to your personal safety and you have a reasonable belief that you are in imminent jeopardy of serious bodily harm or loss of liberty and no other prudent alternative is available, you may make payments which would otherwise be prohibited under this Policy. In such circumstances:

- (a) You should always record in Vinda's books and records the details including the reason for the payment, the date of the payment and the identity of the recipient; and
- (b) You should report the extortion payment as quickly as reasonably practicable to Corporate Legal and Head, Corporate Control to determine the action to be taken.

Books and Records and Internal Controls

6.23 Vinda maintains detailed and accurate Books and Records of all expenditures made by Vinda or on its behalf and maintains a system of internal controls that ensures accountability for all of Vinda's funds and assets. Vinda will maintain available for inspection accurate Books and Records, in reasonable detail, that accurately and fairly document all financial transactions, risk assessments and due diligence.

6.24 All Personnel and Business Partners are strictly prohibited from making any payments without correct supporting documentation, including any "off the books" payments or other fraudulent accounting practices such as altering or falsifying Books and Records to disguise or cover up payments, the payment of false or fraudulent invoices, omission of relevant information, miscoding of the general ledger or falsifying of expense reports.

7 Training

7.1 All Personnel will receive ABC training at induction. Personnel in senior positions or those who are responsible for performing Business Partner due diligence measures in accordance with the ABC Standard Operating Procedure will receive additional tailored training on Vinda's Business Partner due diligence process. This training will be repeated on a periodic basis.

7.2 Where appropriate, training will be provided to certain Business Partners in accordance with the ABC Standard Operating Procedure.

7.3 If you have not received training, but believe that you should, please contact your line manager.

8 Breaches of Policy

8.1 All Personnel must ensure that they read, understand and comply with this Policy and that they avoid any activity that might lead to, or suggest, a breach of this Policy. Ignorance is not an excuse for non-compliance.

8.2 Applicable ABC Laws generally criminalise conduct amounting to bribery and corruption. Disguising or concealing bribe payments in accounting records are also often criminal offences under Applicable ABC laws. The penalties for violating these laws are serious and can include severe fines and other penalties (e.g., debarment) for companies, and fines and imprisonment for individuals.

8.3 Some Applicable ABC Laws prohibit acts of bribery or corruption regardless of whether the conduct takes place in a public sector or private sector context. Further, some Applicable ABC Laws have extra-territorial effect, meaning that they apply to conduct occurring outside the countries where the laws have been enacted.

8.4 Further, bribes given or offered by any Personnel or Business Partner in order to retain business (or a business advantage) for Vinda may result in Vinda being convicted of an offence of failing to prevent that bribery, whether or not Vinda knew of the existence of the bribe. As a result, **breaches of this Policy must be avoided at all costs.**

8.5 Any Personnel who intentionally, negligently or otherwise fails to comply with this Policy shall be subject to disciplinary proceedings, including but not limited to suspension or dismissal (for employees, officers or directors of Vinda), where allowable by law, or termination of contract (for agents and any persons engaged under a contract for services with Vinda). For the avoidance of doubt, a breach of this Policy will be considered wilful misconduct.

8.6 Internal Audit and Human Resources shall be responsible for investigating allegations of bribery by Personnel or Business Partners and taking appropriate steps in response, such as the engagement of external consultants to conduct

any such investigations and consulting with Head, Corporate Control and Corporate Legal as appropriate.

8.7 Vinda will inform and work with the relevant local authorities in relation to any case of bribery or corruption committed by Personnel or Business Partners.

9 Reporting non-compliance

9.1 Any Personnel aware of or having reason to suspect actual or potential non-compliance with this Policy must report the matter at the earliest possible time to the BG/BU Head who shall consult with Corporate Legal and Head, Corporate Control.

9.2 Personnel must not ignore suspicious circumstances indicating possible ABC risk. If you are unsure whether a particular act may constitute bribery or breach any Applicable ABC Law, or if you have any other queries, these should be raised with the BG/BU Head.

9.3 Reports of non-compliance can also be made directly to Corporate Legal and Head, Corporate Control or, alternatively, in accordance with RGE's Whistleblowing Policy.

9.4 Once a suspicion or concern has been reported the matter should not be discussed with any person other than those responsible for investigating it until otherwise notified or the information is made public.

9.5 Vinda understands that persons who refuse to accept or offer a bribe, or who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. All reports of wrongdoing will be treated in confidence. Please refer to RGE's Whistleblowing Policy for more detailed guidance.

10 Interpretation

10.1 This Policy shall be interpreted by the respective BG/BU Head in consultation with Corporate Legal and Head, Corporate Control.

11 Exceptions

11.1 There is no exception, waiver or deviation from the requirements of this Policy.

12 Further information

12.1 Compliance with this Policy is subject to ongoing monitoring, review and periodic auditing.

12.2 This Policy may be amended and updated by Corporate Legal and Head, Corporate Control from time to time. The latest version of this Policy is available from Head, Corporate Control.

12.3 If you have any questions about this Policy, please contact the BG/BU Head or, alternatively, Corporate Legal.

13 Document Control

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