



# The Bernard Group

EXPERIENCE RETAIL DIFFERENTLY

Last Revised 6/12/2023

## **Anti-Bribery, Anti-Corruption Policy**

This anti-bribery policy exists to set out the responsibilities of The Bernard Group and those who work for us in regards to observing and upholding our zero-tolerance position on bribery and corruption.

It exists to act as a source of information and guidance for those working for The Bernard Group. It helps employees recognize and deal with bribery and corruption issues, as well as understand their responsibilities.

### **Policy**

The Bernard Group is committed to conducting business in an ethical and honest manner, and is committed to implementing and enforcing systems that ensure bribery is prevented. The Bernard Group has zero-tolerance for bribery and corrupt activities. We are committed to acting professionally, fairly, and with integrity in all business dealings and relationships, wherever in the country we operate.

The Bernard Group will constantly uphold all laws relating to anti-bribery and corruption in all the jurisdictions in which we operate.

The Bernard Group recognizes that bribery and corruption are punishable by up to ten years of imprisonment and a fine. If our company is discovered to have taken part in corrupt activities, we may be subjected to an unlimited fine, be excluded from tendering for public contracts, and face serious damage to our reputation. It is with this in mind that we commit to preventing bribery and corruption in our business, and take our legal responsibilities seriously.

### **Scope of Commitment**

This anti-bribery policy applies to all employees (whether temporary, fixed-term, or permanent), consultants, contractors, trainees, seconded staff, home workers, casual workers, agency staff, volunteers, interns, agents, sponsors, or any other person or persons associated with us (including third parties), or any of our subsidiaries or their employees, no matter where they are located. The policy also applies to Officers, Trustees, Board, and/or Committee members at any level.

In the context of this policy, third-party refers to any individual or organization our company meets and works with. It refers to actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies – this includes their advisors, representatives and officials, politicians, and public parties.

As a company, we abide by the laws where we operate. We expect our suppliers to share our commitment and standards by adopting similar policies within their business operations and, where possible, work with them to develop the capacity to do so. Our Supplier Code of Conduct further reinforces and clarifies this commitment.

### **Definition of bribery**

Bribery refers to the act of offering, giving, promising, asking, agreeing, receiving, accepting, or soliciting something of value or of an advantage so to induce or influence an action or decision.

A bribe refers to any inducement, reward, or object/item of value offered to another individual in order to gain commercial, contractual, regulatory, or personal advantage.

Bribery is not limited to the act of offering a bribe. If an individual is on the receiving end of a bribe and they accept it, they are also breaking the law.

Bribery is illegal. Employees must not engage in any form of bribery, whether it be directly, passively (as described above), or through a third party (such as an agent or distributor). They must not bribe a foreign public official anywhere in the world.

Bribery and corruption are not tolerated. Avoid conflicts of interest with respect to TBG and its employees. Do not provide any “significant” gifts or entertainment to TBG employees, managers or directors. Significant gifts are those over \$200 in value.

### **What is and what is NOT acceptable**

#### Gifts and hospitality

The Bernard Group accepts normal and appropriate gestures of hospitality and goodwill (whether given to/received from third parties) so long as the giving or receiving of gifts meets the following requirements:

- a. It is not made with the intention of influencing the party to whom it is being given, to obtain or reward the retention of a business or a business advantage, or as an explicit or implicit exchange for favors or benefits.
- b. It is not made with the suggestion that a return favor is expected.
- c. It is in compliance with local law.
- d. It is given in the name of the company, not in an individual’s name.

- e. It does not include cash or a cash equivalent (e.g. a voucher or gift certificate).
- f. It is appropriate for the circumstances (e.g. giving small gifts around Christmas or as a small thank you to a company for helping with a large project upon completion).
- g. It is of an appropriate type and value and given at an appropriate time, taking into account the reason for the gift.
- h. It is given/received openly, not secretly.
- i. It is not above a certain excessive value, as pre-determined by the company's leadership team member.
- j. It is not offered to, or accepted from, a government official or representative or politician or political party, without the prior approval of the company's leadership team member.

Where it is inappropriate to decline the offer of a gift (i.e. when meeting with an individual of a certain religion/culture who may take offence), the gift may be accepted so long as it is declared to a leadership team member, who will assess the circumstances.

The Bernard Group recognizes that the practice of giving and receiving business gifts varies between countries, regions, cultures, and religions, so definitions of what is acceptable and not acceptable will inevitably differ for each.

The intention behind a gift being given/received should always be considered. If there is any uncertainty, the advice of a leadership team member should be sought.

#### Facilitation Payments and Kickbacks

The Bernard Group does not accept and will not make any form of facilitation payments of any nature. We recognize that facilitation payments are a form of bribery that involves expediting or facilitating the performance of a public official for a routine governmental action. We recognize that they tend to be made by low level officials with the intention of securing or speeding up the performance of a certain duty or action.

The Bernard Group does not allow kickbacks to be made or accepted. We recognize that kickbacks are typically made in exchange for a business favor or advantage.

The Bernard Group recognizes that, despite our strict policy on facilitation payments and kickbacks, employees may face a situation where avoiding a facilitation payment or kickback may put their/their family's personal security at risk. Under these circumstances, the following steps must be taken:

- a. Keep any amount to the minimum.
- b. Ask for a receipt, detailing the amount and reason for the payment.
- c. Create a record concerning the payment.
- d. Report this incident to your line manager.

### Political Contributions

The Bernard Group will not make donations, whether in cash, kind, or by any other means, to support any political parties or candidates. We recognize this may be perceived as an attempt to gain an improper business advantage.

### Charitable Contributions

The Bernard Group accepts (and indeed encourages) the act of donating to charities – whether through services, knowledge, time, or direct financial contributions (cash or otherwise) – and agrees to disclose all charitable contributions it makes.

Employees must be careful to ensure that charitable contributions are not used to facilitate and conceal acts of bribery.

We will ensure that all charitable donations made are legal and ethical under local laws and practices, and that donations are not offered/made without the approval of the compliance manager.

### **Employee Responsibilities**

As an employee of The Bernard Group, you must ensure that you read, understand, and comply with the information contained within this policy, and with any training or other anti-bribery and corruption information you are given.

All employees and those under our control are equally responsible for the prevention, detection, and reporting of bribery and other forms of corruption. They are required to avoid any activities that could lead to, or imply, a breach of this anti-bribery policy.

If you have reason to believe or suspect that an instance of bribery or corruption has occurred or will occur in the future that breaches this policy, you must notify a leadership team member.

If any employee breaches this policy, they will face disciplinary action and could face dismissal for gross misconduct. The Bernard Group has the right to terminate a contractual relationship with an employee if they breach this anti-bribery policy.

### **What happens if I need to raise a concern?**

If you suspect that there is an instance of bribery or corrupt activities occurring in relation to The Bernard Group, you are encouraged to raise your concerns at as early a stage as possible. If you're uncertain about whether a certain action or behavior can be considered bribery or corruption, you should speak to your manager, Human Resources or the General Manager.

The Bernard Group will familiarize all employees with its whistleblowing procedures so employees can vocalize their concerns swiftly and confidentially.

If you are a victim of bribery or corruption you must tell a leadership team member as soon as possible if you are offered a bribe by anyone, if you are asked to make one, if you suspect that you may be bribed or asked to make a bribe in the near future, or if you have reason to believe that you are a victim of another corrupt activity.

All employees have access to has access to our 24-hour Ethics Helpline to report work-related problems confidentially and without fear of retaliation. The Company will investigate, address and respond to the concerns of employees and will take appropriate corrective action in response to any violation.

Protection - If you refuse to accept or offer a bribe or you report a concern relating to potential act(s) of bribery or corruption, The Bernard Group understands that you may feel worried about potential repercussions. The Bernard Group will support anyone who raises concerns in good faith under this policy, even if investigation finds that they were mistaken.

The Bernard Group will ensure that no one suffers any detrimental treatment as a result of refusing to accept or offer a bribe or other corrupt activities or because they reported a concern relating to potential act(s) of bribery or corruption.

Detrimental treatment refers to dismissal, disciplinary action, treats, or unfavorable treatment in relation to the concern the individual raised.

### **Training and communication**

The Bernard Group will provide training on this policy as part of the induction process for all new employees. Employees will also receive regular, relevant training on how to adhere to this policy, and will be asked annually to formally accept that they will comply with this policy.

The Bernard Group's anti-bribery and corruption policy and zero-tolerance attitude will be clearly communicated to all suppliers, contractors, business partners, and 7 any third-parties at the outset of business relations, and as appropriate thereafter.

The Bernard Group will provide relevant anti-bribery and corruption training to employees etc. where we feel their knowledge of how to comply with the Bribery Act needs to be enhanced. As good practice, all businesses should provide their employees with anti-bribery training where there is a potential risk of facing bribery or corruption during work activities.

### **Record keeping**

The Bernard Group will keep detailed and accurate financial records, and will have appropriate internal controls in place to act as evidence for all payments made. We will declare and keep a

written record of the amount and reason for hospitality or gifts accepted and given, and understand that gifts and acts of hospitality are subject to managerial review.

### **Monitoring and reviewing**

The Bernard Group's CFO, along with the ethics committee, is responsible for monitoring the effectiveness of this policy and will review the implementation of it on a regular basis. They will assess its suitability, adequacy, and effectiveness.

Internal control systems and procedures designed to prevent bribery and corruption are subject to regular audits to ensure that they are effective in practice.

Any need for improvements will be applied as soon as possible. Employees are encouraged to offer their feedback on this policy if they have any suggestions for how it may be improved. Feedback of this nature should be addressed to the Human Resources manager.

This policy does not form part of an employee's contract of employment and The Bernard Group may amend it at any time so to improve its effectiveness.