



## **ANTI-BRIBERY AND CORRUPTION POLICY**

### **1. Overview and Purpose**

CAR Group Limited (“CAR Group”) is committed to conducting its global businesses with integrity and in compliance with all applicable laws and regulations.

In accordance with the CAR Group Code of Conduct and this Anti-Bribery and Corruption Policy (Policy) all CAR Group employees, directors, officers and contractors (together, CAR Group personnel) are expected to perform their duties in an honest, ethical and diligent manner, adhering with all company policies, procedures and guidelines.

All CAR Group personnel must be aware of and understand relevant obligations and requirements in order to address and protect CAR Group and its people from bribery and corruption risks. This Policy sets out principles and guidelines to ensure bribery and corruption risks are appropriately minimised and mitigated and provides guidance on the mechanisms used to address actual or suspected acts of bribery or corruption. It enables the CAR Group to prevent, detect and respond to bribery and corruption risks and comply with Anti-Bribery and Corruption (AB&C) laws in relevant jurisdictions.

To the extent that any law or regulatory requirement conflicts with this Policy, it is expected that compliance with the more stringent standard is undertaken and that local laws are adhered to.

### **2. Who does this Policy apply to?**

This Policy applies to all CAR Group employees, directors, officers and contractors engaged by CAR Group Ltd or any of its subsidiaries globally.

### **3. When does this Policy apply?**

This policy applies whenever a person is performing work or representing CAR Group, whether inside or outside of regular business hours. It is applicable to all dealings with customers, staff, competitors, shareholders, governments, regulators and other stakeholders of CAR Group.

### **4. Linked Documents**

This policy should be read alongside the following documents:

- Audit Committee Charter
- Risk Management Committee Charter
- Internal Audit Charter
- Global Code of Conduct

- Supplier Code of Conduct
- *See Something? Say Something!* Policy
- Procurement Framework
- Fraud Risk Management Policy

## 5. Policy Requirements

### 5.1 Policy on Bribery

CAR Group takes a zero tolerance approach to Bribery. CAR Group strictly prohibits the offering, giving, solicitation, or acceptance of any Bribe (as defined in section 13 below), whether directly or indirectly, to or from any individual or entity, including public officials, private sector representatives, or any other person, with the intent to influence business decisions or gain an improper advantage.

### 5.2 Policy on Corruption

CAR Group is committed to conducting its businesses in an honest and transparent manner and does not tolerate any form of Corruption (see definition in section 13 below). CAR Group personnel must not engage in any corrupt practices, including but not limited to extortion, embezzlement, fraud, money laundering, or any illegal activities that may undermine the CAR Group's integrity or reputation.

### 5.3 Conflicts of Interest

Please refer to the statement in the Global Code of Conduct.

### 5.4 Policy on Facilitation Payments

CAR Group prohibits the making or accepting of Facilitation Payments (see definition contained in section 13 below). CAR Group personnel must not offer, authorise, accept, deal with or otherwise have any involvement with Facilitation Payments.

### 5.5 Policy on Third Party Dealings

CAR Group prohibits the engagement of third parties to aid, abet or be directly involved with acts of bribery, corruption or any other unethical behaviour.

When third parties are engaged by CAR Group, CAR Group personnel are expected to consider, and report as required, any bribery or corruption risks that may arise from the specific engagement.

## **5.6 Policy on Gifts, Entertainment and Hospitality**

Please refer to the statement in the Global Code of Conduct.

## **5.7 Policy on Sponsorship, Political and Charitable Payments**

Please refer to the statement in the Global Code of Conduct.

## **6. Roles and Responsibilities**

All CAR Group personnel play an active role in minimising the risk of bribery and corruption. Outlined below are specific responsibilities:

### **6.1 Chief Executive Officer (CEO) and Executive Leadership Team (ELT)**

The CEO and GLT are responsible for promoting and displaying the highest possible standards of ethical behaviour and ensuring CAR Group personnel are aware of their legislative and contractual obligations by providing adequate systems, policies and procedures, resources and training.

### **6.2 Business Unit Leaders**

The Business Unit Leaders are responsible for ensuring their respective teams' compliance and timely completion of training modules related to this Policy.

### **6.3 Head of Internal Audit**

The Head of Internal Audit's responsibilities, as defined in the Internal Audit Charter, include helping with the development and maintenance of a culture of accountability, integrity and adherence to high ethical standards. The Head of Internal Audit's responsibilities also include reviewing opportunities for fraud and corruption and ensuring appropriate mitigation controls are in place, assisting in the investigation of suspected fraudulent activities within CAR Group, and notifying management and the Audit and/or Risk Management Committees of the results.

### **6.4 Other CAR Group Personnel**

It is expected at a minimum that all CAR Group personnel understand and comply with this Policy. If an individual suspects an act or potential act that is in breach of this Policy has occurred, they are expected to report such incidents in accordance with this Policy (refer to Section 7 below).

All CAR Group personnel are expected to comply with applicable AB&C laws and regulations, act with integrity and demonstrate ethical behaviour in the course of their engagement.

## **7. Reporting of Actual or Suspected Breaches of this Policy and Confidentiality**

All CAR Group personnel are expected to report any suspected or actual breaches of this Policy to their manager, a member of the People and Culture team, or under the *See Something? Say Something!* Policy. All reports will be taken seriously and investigated thoroughly and as confidentially as possible. All reports received in accordance with the *See Something? Say Something!* Policy will be dealt with according to the confidentiality requirements of that policy.

## **8. Investigating, Mitigating, and Managing Reports**

Once CAR Group has been alerted that a report has been made, it will carry out an initial assessment to determine the scope of any investigation. A suitable investigator will be appointed to conduct any required investigations. If and as required, appropriate third parties may be contacted to assist with the investigation and any criminal or civil investigations that may arise.

Please refer to the *See Something? Say Something!* Policy for more information.

## **9. Policy Breaches**

Any breach of this Policy will be treated seriously and may result in disciplinary action, up to and including termination of employment or contractual relationships. The severity of the breach will determine the appropriate disciplinary measures.

Breaches of this Policy may also result in criminal and/or civil proceedings being initiated against the respective individual or individuals.

Individuals associated with any breach or potential breach of this Policy (whether directly involved or otherwise) are expected to fully, honestly and transparently assist with any investigation conducted by CAR Group or any investigating authority.

Ignorance is no excuse and individuals are responsible for understanding the policies that apply to them in the course of their employment as well as any laws and regulations that apply in their role.

## **10. Internal Training**

CAR Group will provide appropriate AB&C training to enhance its personnel's understanding of this Policy, current AB&C legal and regulatory requirements and best practices relating to AB&C.

## **11. Reviewing and Maintaining this Policy**

This Policy will be periodically reviewed to ensure its effectiveness and alignment with changing legal and regulatory requirements. Any updates or revisions to the Policy will be communicated to all relevant personnel and made available through the intranet.

## **12. Record Keeping**

CAR will maintain appropriate records to demonstrate compliance with this Policy.

CAR Group must keep accurate and complete accounts, invoices and any other documents and/or records relating to dealings or transactions with any internal, external or third party. It is expected that these records will be sufficient and appropriate for the purpose of evidencing the business reason for any dealing undertaken.

## **13. Raising Concerns - *See Something, Say Something!***

At CAR Group we believe in fostering a workplace culture of open communication and transparency. We are committed to ensuring that all CAR Group team members have safe, reliable, and confidential ways of reporting suspicious activity, misconduct, or behaviour which does not align with our Code of Conduct or any other global or local workplace policy.

CAR Group's *See Something? Say Something!* policy outlines the avenues through which our team members (past and current), directors, contractors, customers, suppliers or other associates of CAR Group can raise matters, including anonymously. Matters raised under the *See Something? Say Something!* policy will be treated sensitively, and confidentiality will be maintained as much as possible within the constraints of needing to investigate the matter raised.

CAR Group's *See Something? Say Something!* policy is available on our [shareholder website](#).

## 14. Definitions

**14.1 Associate** refers to an individual, organisation, or entity that is connected, affiliated, or involved in some form of collaboration, partnership, or relationship with another person, organisation, or entity.

**14.2 Close family member** refers to a person who is related by blood, marriage, domestic partnership or adoption and is in a close and direct familial relationship with an individual. Amongst others, this typically includes parents, siblings, children, spouses, domestic partners, and grandparents, aunts or uncles and cousins. The definition of a close family member can vary depending on legal, cultural, and contextual factors.

**14.3 Bribe or bribery** refers to the act of offering, promising, giving, accepting or requesting any gift, fee, reward or other benefit to or from any person as an inducement for an action or conduct which is dishonest, illegal and/or a breach of trust. Bribery can occur directly or indirectly. While a Bribe may involve a monetary payment or offer, it may not, and a Bribe may involve anything of value. The below is a non-exhaustive list of examples of potential items that could constitute a bribe:

- a. cash or cash equivalents (e.g. gift vouchers or loans or forgiveness of loans);
- b. gifts or hospitality;
- c. political or charitable donations or scholarships;
- d. reciprocal favours or the provision of favours (e.g. discounted or 'free' services or use of facilities or property);
- e. business and employment opportunities; and/or
- f. anything else that is of value to the recipient.

**14.4 Conflict of interest** refers to a situation where an individual puts their own interest or appears to put their own individual interests before those of CAR Group and/or its customers. Please refer to the Global Code of Conduct for more information on what constitutes a conflict of interest.

**14.5 Corruption** is the misuse of entrusted power for private gain and encompasses a range of activities and behaviours including bribery, collusion and conflict of interest.

Examples of transactions that could be considered corruption (depending on the jurisdiction and operating conditions) and should be carefully considered before being entered into include:

- a. facilitation payments;
- b. cash payments and kickbacks (cash or commission payments made in exchange for services/goods);
- c. political contributions;
- d. acceptance and payment of gifts or excessive entertainment; and/or
- e. collusion between two parties in order to procure a benefit or gain.

**14.6 Facilitation payments** refer to any form of payment, provision of goods or service or act in kind made to a public official or Associate of a public official for the purpose of expediting or facilitating the performance of a governmental action or process (other than payment of a standard expediting fee).

Examples of facilitation payments can include, but are not limited to, any payment that aids, expedites or otherwise facilitates:

- processing various papers or forms; and/or
- issuing permits and other actions of Public Officer.

**14.7 Gift** refers to any item, service, or benefit transferred by one person or entity to another person or entity without fair and reasonable compensation, regardless of the motivation behind the transfer of the item, service or benefit.

**14.8 Hospitality** refers to any food, beverage, entertainment and/or travel expense that an individual or entity provides to an individual.

**14.9 Public official** means any person or persons holding a legislative, administrative or judicial office, any person exercising a public function or any candidate for a public office or a public function.

Examples of a public official include, but are not limited to:

- a. a person currently or formerly holding, or expecting to hold, a legislative, executive, administrative, or judicial office (whether appointed or elected or otherwise in position);
- b. an employee, official or contractor of a government-owned or government-controlled enterprise or a public international organisation;

- c. a person acting in an official function or capacity for a government or public body;
- d. a political party, party official or candidate for political office;
- e. an authorised intermediary or agent of a person covered by any of the above; and
- f. associates or close family member of any of the above.

**14.10 Third party** means any person or entity in a business relationship with the CAR

Group or one of its Associates, other than a customer or employee. This may include, but is not limited to, persons or entities who:

- a. provide services to CAR Group;
- b. refer business to CAR Group;
- c. act on behalf of CAR Group; and/or
- d. act in coordination with CAR Group;

### Document and Version Control

Version	Date	Approval
2.0	June 2025	CAR Group Board of Directors