

Fraud, Anti-Bribery and Corruption Policy

1. Purpose and Commitment

Select Harvests is committed to supporting the development and transparency of professional relationships, but in doing so we must ensure that a high standard of business ethics and integrity is maintained.

This policy supports and supplements Select's Code of Conduct and Whistleblower Policy and is designed to promote and reinforce Select's culture of and commitment to lawful and ethical behaviour. The purpose of this policy is to set out Select Harvests' expectations in relation to Fraud, Bribery, Corruption and Political Donations..

2. Values

Select Harvests recognises that by living our values and maintaining a high level of trust and integrity, we all contribute to the long-term success of the business.



3. Scope of Policy

This policy applies to all divisions of Select Harvests, including Directors, management, employees, individuals, contractors, visitors and those engaged as part of Select Harvests' supply chain, including suppliers and third-party labour providers.

4. Policy Objective

The objective of this policy is to provide clear guidance to employees regarding Fraud, Bribery, Corruption, Facilitation Payments and Political Donations.

5. Definitions

Fraud means behaviour that is considered wrongful or criminal deception intended to result in financial or personal gain. This can include; forgery, money laundering, irregular payments or commissions, misuse of company or customer information, theft or misappropriation of cash or stock, company credit card or asset misuse or falsifying accounting records.

Bribery and Corruption includes activities which could be considered dishonest or fraudulent with the intent to encourage personal gain ahead of the interests of the business. This can include; improper payments, benefits or gifts offered for the purpose of influencing a decision or outcome.

Political Donations include gifts or payments made to a political party, candidate or elected parliamentarians at a federal, state or local government level, both locally and internationally.

Supplier or business partner includes any existing or potential supplier of goods or services to SHV and includes contractors and third-party labour providers..

6. Fraud

Employees are expected to operate within our company values. Trust and Respect, Integrity and Diversity and Sustainability underpin the behaviours expected under this policy. As such, we expect that employees operate within company policies and procedures, in conjunction with local or international law.

This involves the handling of goods, financial accounts, payments and information relating to record keeping.

7. Bribery and Corruption

It is expected that employees do not engage in bribery or other persuasion tactics that attempt to influence behaviour to benefit Select Harvests, nor for the benefit of a third party (which includes family and friends).

Employees may engage with governments, regulators, and Non-Governmental Organisation's (NGO) across the world during their regular duties. However, employees are expected to decline or not accept gifts or entertainment, to and from any governmental employee or public official.

Organisations whom engage with Select Harvests in a professional capacity (including third parties) should never attempt to offer a bribe, payment or gift to a SHV employee or anyone engaged on our behalf.

This policy is to be read in conjunction with Gifts and Entertainment Policy which specifically outlines expectations and responsibilities.

8. Political Donations

All dealings with Government Officials which relate to Select and its business activities must be conducted at arm's length and with the utmost professionalism. Select does not seek to curtail an individual's freedom to make political contributions in their personal capacity, but neither Select nor Select personnel may make any direct or indirect contribution to any political party, organisation or individual engaged in politics as a way of obtaining an improper advantage for Select's business.

All political donations made by or on behalf of Select:

- (a) must be made and disclosed in accordance with applicable local laws and regulations;
- (b) must be recorded in Select's donations register, a copy of which will be provided to Select's Board of Directors on a regular basis; and
- (c) must have prior approval from Select's CEO and Select's Board of Directors.

9. Charitable Donations

Select Harvests makes occasional charitable donations that are ethical, transparent and legal. In some countries, charities can be used as a screen for illegal or unethical activities, so all charitable donations made on Select Harvests's behalf outside Australia may only be made to charities that have been previously approved by Select Harvests's Managing Director/CEO. All charitable donations made on Select Harvests's behalf within Australia must have prior approval in accordance with Select Harvests's delegations of authority.

10. Reporting

If a Select Harvests employee witnesses or is subject to behaviours detailed in this, or other, policies it is expected that they decline the offer and report the manager to their line manager, HR or General Manager, or Director.

These matters are taken seriously by Select Harvests and will be appropriately investigated. All breaches will be reported to the Board.

Please refer to Whistleblower Policy for further information on the reporting process.

11. Breach of Policy

Compliance with this policy is mandatory. Employees dealing with suppliers and business partners, are to emphasize and reinforce these requirements as a condition of our continued sustainable relationship with them. Any breach of this policy by an employee will result in disciplinary action, may lead to their termination and may have serious consequences for the supplier or business partner concerned. Where appropriate, these matters may be reported to relevant local or international authorities.

12. Reference Material / Other Related Policies

- Code of Conduct
- Conflict of Interest Policy
- Ethical Sourcing Policy
- Whistleblower Policy
- Travel, Vehicle and Related Expense Policy
- Gifts and Entertainment Policy

13. Authorisation and Approval

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