Select Harvests

Fraud, Anti-Bribery and Corruption Policy

1. Purpose and Commitment

Select Harvests Limited ('Select Harvests') has zero tolerance for fraud, bribery and corruption in any form, whether involving public officials or the private sector, and in any jurisdiction in which we operate.

This policy supports and supplements Select Harvests' Code of Conduct and Whistleblower Policy and is designed to promote and reinforce Select Harvests' 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, Facilitation Payments and Political Donations.

This policy applies in addition to, and does not limit, applicable law, including the foreign bribery and related offences under the *Criminal Code Act 1995* (Cth), Australian State and Territory laws, and, where relevant to our operations and supply chain, equivalent overseas legislation such as the UK *Bribery Act 2010* and the US *Foreign Corrupt Practices Act*. Where local law or custom sets a lower standard than this policy, this policy prevails.

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. Values and culture are tracked by regular engagement surveys and a 'speak up' culture is encouraged.



3. Scope of Policy

This policy applies to all divisions and controlled entities of Select Harvests, in Australia and overseas, including Directors, management, employees, individuals, contractors, visitors and those engaged as part of Select Harvests' supply chain, including suppliers, agents, intermediaries, consultants 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

Board means the Board of Directors of Select Harvests Limited.

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.

Directors means directors appointed to the Board of Select Harvests Limited.

Facilitation Payment means an unofficial payment or other benefit, usually of small value, made to a government or public official to secure or expedite a routine action that the official is already duty bound to perform, such as processing a permit, licence, visa or customs clearance. A Facilitation Payment is a form of bribery for the purposes of this policy. Government or Public Official means any officer, employee or representative of a government, government agency, government-owned or controlled entity, political party, or public international organisation, at any level, whether in Australia or overseas**.**

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.
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 Select Harvests and includes contractors, agents, intermediaries, consultants and third-party labour providers.

6. Fraud

Employees are expected to operate within our values. Trust and Respect, Integrity and Diversity and Sustainability underpin the behaviours expected under this policy. As such, we expect that employees operate within Select Harvests' 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.

All transactions, payments, invoices and expenses must be recorded accurately, completely and on a timely basis in Select Harvests' books and records and supported by appropriate documentation. No off-book account, false or misleading entry, or artificial or inaccurate description of a transaction may be created or maintained for any purpose.

7. Bribery and Corruption

Employees must 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 must not offer, give, solicit or accept gifts, entertainment or any other benefit to or from any governmental employee or public official, other than modest hospitality given in the ordinary course and recorded in accordance with the Gifts and Entertainment Policy. Any actual or perceived conflict of interest arising from a dealing covered by this policy must be disclosed in accordance with the Conflict of Interest Policy.

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 Select Harvests' employee or anyone engaged on Select Harvests' behalf.

Select Harvests does not make, offer, solicit or accept Facilitation Payments, secret commissions or kickbacks of any kind, anywhere in the world, whether or not such payments are lawful or customary in the relevant jurisdiction. Employees must not use a third party to do anything prohibited by this policy.

If a Facilitation Payment is demanded, employees must refuse and report the demand to their manager and the Chief Financial Officer as soon as practicable.

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 Harvests and its business activities must be conducted at arm's length and with the utmost professionalism. Select Harvests does not seek to curtail an individual's freedom to make political contributions in their personal capacity, but neither Select Harvests nor Select Harvests' 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 Harvests' business.

All political donations made by or on behalf of Select Harvests:

(a) must be made and disclosed in accordance with applicable local laws and regulations;

(b) must be recorded in Select Harvests' 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 the Managing Director and Board.

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' behalf outside Australia may only be made to charities that have been previously approved by Select Harvests's Managing Director. All charitable donations made by Select Harvests' must have prior approval in accordance with Select Harvests' delegations authority. All charitable donations, and all gifts and hospitality given to or received from a government or public official, must be recorded in the relevant register.

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 matter to their manager, HR, the General Manager, Managing Director or a Director.

These matters are taken seriously by Select Harvests and will be appropriately investigated.

No individual is to commence or conduct an investigation into a suspected breach of this policy without prior approval from the Chief Financial Officer and the Managing Director. Suspected breaches will be reported to the Managing Director, and all material breaches will be reported to the Board. Alternatively, reports may be made to the Whistleblower Service.

Select Harvests will not tolerate retaliation, detriment or discrimination against any person who reports a suspected breach of this policy in good faith, or who refuses to participate in conduct prohibited by it, even if the report turns out to be mistaken. Reports may be made confidentially and, where the Whistleblower Policy applies, anonymously.

11. Breach of Policy

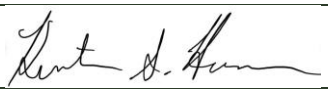
Compliance with this policy is mandatory.

This policy will be reviewed by the Board at least every three years and following any material breach or change in applicable law, to confirm it remains effective and current. Employees dealing with suppliers and business partners, are to emphasise 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

Document Name	SHV-FIN-POL001
Document Manager	Chief Financial Officer
Document Department	Finance
Contact	info@selectharvests.com.au
Approval Authority	Board
Approval Signature	
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