

Anti-Corruption and Bribery Policy

Purpose of this Policy

The purpose of this Policy is to:

- set out our responsibilities, and those of our business partners (including agents, distributors and consultants), in observing and upholding our position on bribery and corruption; and
- provide information and guidance to our business partners on how to recognise and deal with bribery and corruption issues.

It is important that you report any breach or potential breach of this Policy to your immediate manager, or the Group Chief Executive, or the General Counsel & Company Secretary. Alternatively, you can follow the procedures in the [Confidential Disclosure Policy](#).

Why this is important

In some jurisdictions, individuals found guilty of bribery and corruption can face up to 10 years' imprisonment. If Dialight is found to have taken part in bribery or corruption it could face an unlimited fine, be excluded from tendering for public contracts and face damage to its reputation. We therefore take our legal responsibilities very seriously. You can also be found guilty of bribery and corruption offences indirectly (for example, where a business partner does business on our behalf). It is therefore essential that everyone at Dialight and our business partners understand and adhere to this Policy.

We will not tolerate any threat or retaliation against anyone who has refused to commit an offence of bribery or corruption or who has raised concerns with regards to the contents of this Policy.

What is bribery?

Bribery occurs when one person offers, promises, pays, provides, seeks or accepts a payment, gift, favour, or a financial or other advantage from another in order to influence or induce a business outcome improperly, or to gain any commercial, contractual, regulatory or personal advantage.

Bribery includes facilitation payments and kickbacks. Facilitation payments are typically small, unofficial payments made to secure or expedite a routine government action by a government official. They are commonly paid in some jurisdictions in which we operate. Kickbacks are typically payments made in return for a business favour or advantage.

This Policy does not prohibit normal and appropriate hospitality (given and received) to or from third parties. Further guidance on this, including your reporting obligations, can be found in the [Code of Business Conduct](#) under the gifts and hospitality heading.

Examples:

Offering a bribe - You offer a potential client tickets to a major sporting event, but only if they agree to do business with us.

Receiving a bribe - A supplier gives your nephew a job, but makes it clear that in return they expect you to use your influence to ensure we continue to do business with them.

Bribing a foreign official - You arrange for us to pay an additional payment to a foreign official to speed up an administrative process, such as clearing our goods through customs.

Zero tolerance approach

We do not tolerate any form of bribery or corruption.

You must not, either personally or on our behalf or through a business partner offer, pay, make, seek, give, promise to give or accept a payment, gift, favour or hospitality (1) with the expectation or hope that a business advantage or favourable treatment will be given or received, or (2) for a reward for a business advantage already given or received, or (3) to a government official, agent or representative to facilitate or expedite a routine procedure.

Red flag scenarios

The following is a list of possible red flags that may arise in your day-to-date work and which may raise concerns under various anti-bribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only.

- you become aware that a third party engages in, or has been accused of engaging in, improper business practices;
- a third party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a 'special relationship' with foreign government officials;
- a third party or business partner insists on receiving a commission or fee payment before committing to sign up to a contract with us, or carrying out a government function or process for us;
- a third party or business partner requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made;
- a third party requests that payment is made to a country or geographic location different from where they reside or conduct business;
- a third party or business partner requests an unexpected additional fee or commission to facilitate a service;
- you receive a demand for lavish entertainment or gifts before commencing or continuing contractual negotiations with someone;
- you receive a request that a payment is made to overlook potential legal violations;
- a third party requests that you provide employment or some other advantage to a friend or relative;
- you receive an invoice from a third party or business partner that appears to be non-standard or customised;
- a third party or business partner insists on the use of side letters or refuses to put terms agreed in writing;
- you notice that we have been invoiced for a commission or fee payment that appears large given the service stated to have been provided;
- a third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to us; or
- you are offered an unusually generous gift or offered lavish hospitality by a third party or business partner.

Record-keeping

We must keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties.

You must ensure all expenses claims relating to hospitality, gifts or expenses offered and those

received are submitted in accordance with your local expenses policy and specifically record the reason for the expenditure. All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts must be kept off-book to facilitate or conceal improper payments.

Training

From time to time you will receive training on the subject of anti-corruption and bribery. It is important that you take the time to fully understand and complete this training. Any questions should be directed to your immediate manager, the Group Chief Executive or the General Counsel & Company Secretary.