Gifts and Benefits Policy

(anti-bribery)

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Document Control

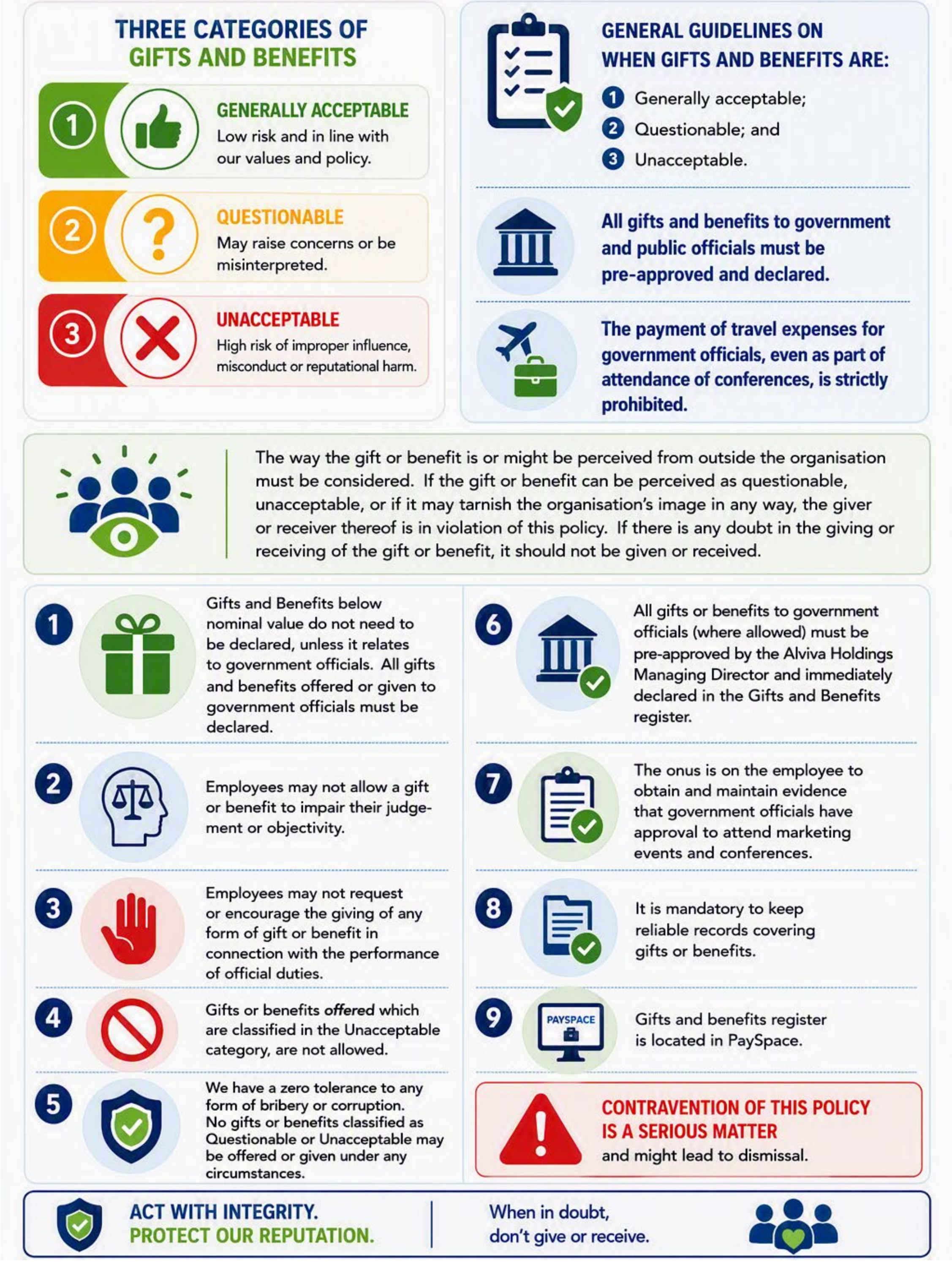
Version	Author	Comment / Summary of updates	Approved by	Approval date	Next revision date
01	A Gerber	New policy.	A Fourie	18/08/2011	18/08/2012
02	A Gerber	New logo.	A Fourie	11/09/2013	11/09/2014
03	A Gerber	Amended description of where and how Gifts and Benefits Register can be accessed.	A Fourie	11/12/2013	11/12/2014
04	A Gerber	Annual review	A Fourie	20/06/2014	20/06/2015
05	V Parkin	Annual review	A Fourie	25/07/2015	31/07/2016
06	R Nkuna	Annual review: Added section on gifts offered, including gifts to government officials	P Spies	28/10/2016	28/10/2017
07	L Grobler	Updated to adopt Alviva corporate image.	P Spies	12/10/2017	12/10/2017
08	A Gerber	Alignment with vendor requirements	P Spies	29/08/2018	29/08/2018
09	A Gerber	Added provision covering fringe benefit tax calculation when vendors and suppliers pay incentives directly to employees. Added provision that no directors are allowed to receive any gifts.	P Spies	03/09/2021	03/09/2022
10	A Gerber	Alignment with Alviva Talent	P Spies	23/08/2022	23/08/2023
11	A Gerber	Annual review	V Parkin	07/10/2024	07/10/2025
12	A Gerber	Annual review	Social and Ethics Committee	17/02/2026	17/02/2027

Glossary

Abbreviation / Terminology	Definition
Alviva	Fonzosys (Pty) Ltd, Alviva (Pty) Ltd, and Alviva Shared Management Services (Pty) Ltd, together with all wholly-owned or partially-owned subsidiaries, associated entities, divisions, business units, branches, and departments operating under these legal entities.
Benefit	Any gift, entertainment, experience, event etc. given or received because of a business relationship irrespective of the fact if it is to the benefit of a person, organisation(s) in which they are involved in or the institution for which they work.
Bribe	Money, excessive gift or favour given or promised to influence the judgement or conduct of a person in a position of trust. Favour is defined as a kind act or something done or granted out of goodwill, rather than from justice or for remuneration.
Donation	A donation is a voluntary transfer of money, goods, services, or property from one person or organization to another without expecting anything in return. It is typically given for a charitable, humanitarian, religious, educational, or public-interest purpose.
Employee	Any individual who renders services on behalf of Alviva. This definition includes, as a minimum, full-time and part-time employees, fixed-term contractors, service providers that perform services on behalf Alviva's to its stakeholders, third-party personnel and directors. Obligations may be governed by an employment or services contract (written, verbal, or implied) in exchange for compensation, which may include wages, salary, or invoicing to Alviva.
Facilitation payment	Facilitation payments are unofficial payments made to secure, expedite, or influence the performance of a routine action to which a person or organisation is already entitled. Such payments are considered a form of bribery and are prohibited under your draft Gifts and Benefits Policy. Payments to expedite routine government actions.
Foreign Corrupt Practices Act / FCPA	The Foreign Corrupt Practices Act states that it is unlawful to give a bribe to "any officer or employee of a foreign government or any department, agency or instrumentality thereof or any person acting in an official capacity for or on behalf of any such government, department, agency, or instrumentality." Alviva subscribes to the FCPA and expects all its employees to comply with this legislation.
Government official	Any officer or employee of a government or any department, agency, or instrumentality thereof, or of a public international organization, or any person acting in an official capacity for or on behalf of any such government or department, agency, or instrumentality, or for or on behalf of any such public international organization. This covers all territories where the Company operates. Government officials are also defined as the relatives, families or companies in which government officials hold interests. This also covers all state-owned entities and public officials.
Gifts and Benefits Register/ Register	Central repository where gifts or benefits, which were both received or offered, must be recorded. The onus is on the individual to establish where the Group's official Gifts and Benefits Register is located.
Gift	Something given voluntarily without expecting payment or favour in return.
Nominal value	Value of gifts or benefits which may be accepted or given. • The nominal value for the <u>receiving</u> of gifts or benefits is set at **ZAR500** (five hundred) or equivalent within the borders of South Africa or **USD50** outside of the borders. • The nominal value for the <u>offering</u> and <u>giving</u> of gifts or benefits is set at **ZAR500** (five hundred) or equivalent within the borders of South Africa or **USD50**, outside of the borders of South Africa. The nominal value is calculated on a cumulative basis in one calendar year (e.g. the same person may not receive more than 5 gifts to the value of R100 each, in one calendar year) If there is any doubt about the nominal value of a gift or benefit, the items must be declared.
Norm	Something that is generally acceptable, usual, typical, standard, not out of the ordinary, within the industry and competitor landscape.
Organisation	Fonzosys (Pty) Ltd, Alviva Holdings (Pty) Ltd, Alviva Shared Management Services (Pty) Ltd and subsidiaries, departments and other operating entities forming part of the Fonzosys Group.
PaySpace	Human capital management platform where Gifts and Benefits register resides.
Reasonable	Fair, sensible, appropriate, moderate and within the norm.
State-owned entities	Refer all foreign or government departments or officials.
Subsidiary	Any company in the Fonzosys Group that is controlled by Fonzosys, known as the parent company or holding company. Subsidiaries maintain their own legal identity but operate within the framework and oversight of Alviva's policies, standards, and governance requirements.

Abbreviation / Terminology	Definition
Third party	Any individual or entity that is not part of the organization or its subsidiaries, including vendors, suppliers, contractors, consultants, partners, and government officials. Third parties may interact with the organization under contractual or business arrangements.
Transparent	Obvious, explicit, unambiguous, unequivocal, clear, lucid, straightforward, recorded and traceable.

Alviva Gifts and Benefits Policy Summarised



1. Purpose of this policy

The purpose of this policy is to provide employees and contractors with general guidance on the acceptance, offering, and giving of gifts and benefits. Given the broad nature of this topic, it is not feasible to prescribe a rule for every possible scenario. Accordingly, this policy adopts a principle-based approach rather than a rules-based approach.

2. Objective of this policy

The objective of this policy is to guide the conduct of employees and related third parties in matters concerning the giving and receiving of gifts and benefits. It aims to ensure compliance with applicable anti-bribery and corruption legislation, including the Foreign Corrupt Practices Act (FCPA), the UK Bribery Act and the South African Prevention and Combating of Corrupt Activities Act, or similar laws as a minimum.

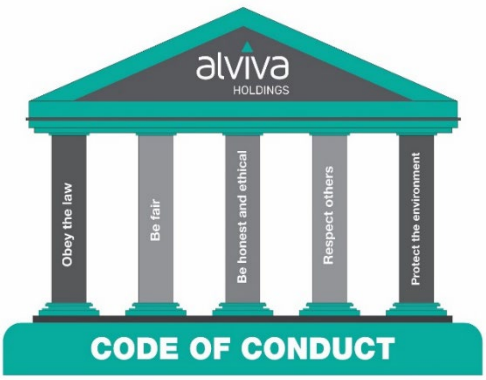
3. Scope of this policy

This policy is applicable to all employees of the Alviva Group (including Fonzosys (Pty) Ltd, Alviva Holdings (Pty) Ltd, Alviva Shared Management Services (Pty) Ltd and subsidiaries (the organisation). Also included is any party which forms part of or is involved in the Group’s supply chain, no matter the geographical territory.

4. Related policies

This policy is underpinned by the **Alviva Group Code of Conduct** which compels employees to:

- Obey the law;
- Be fair;
- Be honest and ethical;
- Respect others; and
- Respect the environment.



The onus is on employees to familiarise themselves with the Alviva Group Code of Conduct.

Uncontrolled or inappropriate donations expose the organisation to financial, legal, reputational, and ethical risks, including the potential for bribery, conflicts of interest, fraud, or violations of anti-corruption and tax laws. Donations made without proper due diligence or approval may also be perceived as attempts to improperly influence decisions or gain unfair advantage. Employees are therefore required to ensure all donations comply with approved policies, delegations of authority, and applicable laws, and that donations are transparent, accurately recorded, and made only for legitimate, approved purposes. Requirements around donations are contained in the **Alviva CSI policy**.

5. Three categories of gifts and benefits

Detailed below are general guidelines on when gifts and benefits are:

1. Generally acceptable;
2. Questionable; and
3. Unacceptable.

These are only guidelines and as such a monetary value cannot always be placed on different categories of gifts and benefits. All gifts and benefits must be *reasonable*, generally acceptable in the industry and be transparent. 'Reasonable' is defined as sensible, rational, logical, fair and equitable.

All gifts and benefits to government and public officials must be pre-approved and declared.

If unsure, the onus is on the receiver or giver of the gift or benefit to check with their functional executive, or similar, on the acceptability of such gift or benefit. The following serves as general guidelines:

5.1 'Generally acceptable' gifts and benefits

- Gifts below nominal value as defined in the glossary of this policy;
- Gifts of reasonable value;
- Gifts bearing a company logo;
- Gifts or benefits which are in the norm;
- Occasional meals or entertainment which is not lavish or exotic, attended by both the giver and receiver, and which include business discussions;
- A gift or benefit which can successfully be justified and defended in a public forum when challenged;
- If the receiving party is allowed to receive gifts or benefits in line with their employer's internal gifts and benefits policy; and
- Given in a transparent manner whilst it still qualifies in terms of the other elements which makes it 'generally acceptable' as contained in 5.1.

5.2 'Questionable' gifts and benefits

- Gifts or benefits of more than nominal value;
- Gifts or benefits to government officials;
- Requests for charitable contributions which benefits specific individuals close to the entity or person with whom there is a business relationship;

- Multiple gifts or benefits to or from the same person; and
- A gift or benefit favouring a specific individual as opposed to a group of people (e.g. personal cell phone vs. coffee machine for the entire department).

5.3 'Unacceptable' gifts and benefits

- Gifts intended to unfairly influence a business decision;
- Lavish or exotic gifts;
- Gifts of cash or cash equivalents such as gifts cards from retail stores. Gift cards which are handed out as prizes at events are allowed within the R500 limit (e.g. at golf days);
- Gifts or payments to government officials for expedited service;
- Gifts and benefits valued at more than the nominal value unless it is declared in the Gifts and Benefits Register and has formally been pre-approved by subsidiary management;
- A gift that can be sold for financial gain;
- Gifts and benefits of more than the nominal value in one financial year to or from the same person(s);
- Gifts and benefits given with the expectation of an exchange or benefit that could constitute a contravention of any laws, and more specifically, any anti-corruption and anti-competitive legislation;
- Gifts and benefits that could appear to compromise anyone in the supply chain's judgement, objectivity or professional credibility; and
- Gifts or benefits that could compromise the Organisation's reputation or brand.

6. Principles for requesting or receiving, offering or giving gifts and benefits

- Alviva does not prohibit the acceptance of gifts and benefits. The organisation supports the principle that employees may be appropriately recognised for their efforts and for exceptional service to customers and other stakeholders.
- The Alviva Group Code of Conduct mandates that employee duties must be carried out impartially and with integrity. Consequently, employees must take care when giving, offering, or accepting gifts and benefits and the fact that it might possibly affect, or could reasonably be perceived to affect, their independent and impartial performance of their official duties.

- No employee may solicit any gift or benefit in the execution of their duties.
- The way the gift or benefit is or might be perceived from outside the organisation must be considered. If the gift or benefit can be perceived as questionable, unacceptable, or if it may tarnish the organisation's image in any way, the giver or receiver thereof is in violation of this policy. If there is any doubt in the giving or receiving of the gift or benefit, it must not be given or received.
- All gifts and benefits, both given and received, must be declared in the giving or receiving employee's official Gifts and Benefits Register (refer 11 below). Failing to do so constitutes a breach of this policy.

All gifts and benefits which are given or received must be recorded in the Gifts and Benefits Register.

- Any gift received by an employee that exceeds the organisation's defined nominal value, remains the property of the organisation. Such gifts may not be retained by the individual. Recipients must return these gifts promptly to the organisation's Compliance Officer (or equivalent position). Returned gifts should be auctioned on a regular basis, and all proceeds donated to the organisation's nominated charity.

- No entertainment or gift offers may be given, offered, or accepted when the organisation is in negotiations with an existing or potential supplier. This will put the recipient in a position where their integrity and business judgement can be seriously compromised.
- Any gift or benefit, regardless of monetary value, may imply a relationship which may interfere with the recipients' objectivity and independence. Employees must apply the principles of the Alviva Code of Conduct, to assist in discerning whether giving, offering or accepting gifts or benefits is appropriate.

Employees may not allow a gift or benefit to impair their judgement or objectivity.

- If an employee is aware of any unauthorised gifts or gifts outside of the stipulated guidelines being given to anyone in the supply chain, the act must be reported to senior management or the organisation's confidential Ethics Line (Whistle-blower hotline). Refer contact details:

- Senior and executive management, including subsidiary management, must review the Gifts and Benefits register on a regular basis.
- The Chief Executive Officer of Alviva has approved that the following subsidiary employees must review the information contained in their own Gifts and Benefits Register:
  - Subsidiary MD/CEO;
  - Subsidiary HC Executive; and
  - Subsidiary Compliance Officer.

7. Receiving and acceptance of gifts and benefits

- Employees may not request or encourage the giving of any form of gift or benefit in connection with the performance of official duties. This includes entering any discretionary competitions which involve a prize.
- Employees can decline offers of gifts or benefits courteously by explaining that acceptance would be against the organisation's policy and consequently that they have no discretion in the area.
- Employees who are in any doubt about accepting gifts or other benefits or the reporting method thereof, must contact their immediate manager or Compliance Officer in writing for guidance.
- All employees in the organisation or any member of their immediate family who received or accepted any gift, gratuity, trip, accommodation or any other benefit from any customer or vendor, from whom the organisation purchases goods or services, is required to register such gift or benefit in the Gifts and Benefits Register (11 below). This includes any vendor from whom the Group anticipates purchasing goods and services.
- Gifts include trips and invitations to functions other than business functions.
- Invitations to and attendance of sales or technical conferences are not deemed as gifts or benefits if its aim is to enhance overall performance of the organisation.
- Incentive trips or excursions earned by an employee as part of an incentive program offered by a vendor or a product/brand team, is not deemed as a gift or benefit. Consult the Alviva Incentive Policy for the process to be followed.
- Business travel is termed differently from incentive trips. It includes the attendance of vendor and supplier functions at the cost of either the supplier or the organisation, including sales conferences

which have the main objective of benefiting the organisation. These do not qualify as gifts or benefits. All costs associated with international travel must be authorised in writing by the Managing Director, CEO or designate of the subsidiary before the trip is undertaken. This is irrespective of whether the costs are sponsored by a third-party including vendors or suppliers.

- Gifts or benefits which are received at supplier and customer events still qualify as gifts and benefits under this policy and the criteria as defined in this policy apply.
- Items that are received from suppliers for demonstration purposes are also considered as gifts unless it can be proven that these items have the objective of improving the organisation's performance.

8. Directors and divisional directors receiving gifts and benefits

- Directors and divisional directors of the Company and its subsidiaries are not allowed to retain any gifts or benefits, whether the nominal value is exceeded or not.
- Any gifts presented to directors and divisional directors that are over the value of ZAR1,000 (USD100) or equivalent, must be returned to its origin. The recipient should politely inform the person offering the gift or benefit that company policy prohibits acceptance of gifts above this threshold. Any exceptions to this requirement must be approved in writing by the Group Chief Executive Officer.

9. Offering and giving of gifts and benefits

- If the intent of offering or giving a gift is to compromise anyone in the supply chain's business judgement or objectivity of professional credibility, the gift must not be offered or given.
- The offering and giving of gifts or benefits pertain to all individuals and juristic persons in the supply chain, irrespective if it is given in their business or personal capacity.
- No staff member, acting in their capacity as an employee of the organisation or in their personal capacity, may give anyone in the supply chain gifts or benefits which fall in the category defined as *Unacceptable* (refer 5.3 above).

*Gifts or benefits offered which are classified in the **Unacceptable category**, are not allowed.*

- For purposes of this policy the following items are considered immaterial:
  - Customary and reasonable refreshments and meals provided during a business meeting or business engagement; and
  - Promotional or branded items or entertainment events not exceeding the nominal value to a single recipient in any one year.
- Business travel which is defined as reasonable, and which is offered to customers or potential customers, and which is paid for by the organisation, is deemed as acceptable if the event has the main objective of benefiting the beneficiary's company. The person offering such travel must ensure that there is compliance with the beneficiary's company policy on travel and receiving of gifts or benefits.
- An invoice as proof of the value of the item or benefit must be added to the Gifts and Benefits Register, as far as reasonably possible. The invoice must be signed by an organisation's nominated director or manager prior to payment being made.

10. Gifts and benefits given or offered to government officials

- Alviva maintains a strict zero-tolerance approach to any form of bribery, corruption, excessive gifts or benefits, facilitation payments or undue influence involving government officials, government employees, or representatives of state-owned entities.

*We have a zero tolerance to any form of bribery or corruption. No gifts or benefits classified as **Questionable** or **Unacceptable** may be offered or given under any circumstances.*

- **Prohibition on gifts and benefits:** Alviva employees and contractors must not offer, promise, give, or solicit any gifts, hospitality, entertainment, or other benefits to or from government employees, officials, or representatives that could be perceived as an attempt to influence a decision, secure an advantage, or obtain preferential treatment. No gifts or benefits which fall in the *Questionable* or *Unacceptable* gift or benefit categories, as detailed under 5 above, are allowed under any circumstances.

*All gifts or benefits to government officials (where allowed) must be **pre-approved** by the Alviva Holdings Managing Director and immediately declared in the Gifts and Benefits register.*

- **Compliance with anti-bribery laws:** All interactions with government employees must comply with local and international anti-bribery and anti-corruption legislation, including but not limited to the Prevention and Combating of Corrupt Activities Act (South Africa), the UK Bribery Act and the U.S. Foreign Corrupt Practices Act (FCPA), where applicable.
- **Permissible exceptions:**
  - <u>Nominal value items:</u> Only gifts or benefits of nominal value (e.g., branded stationery) may be provided, and only if they are customary, lawful, and not intended to influence any business decision.
  - <u>Official ceremonial gifts:</u> Where cultural or diplomatic norms require the exchange of ceremonial gifts, prior written approval from the Alviva Chief Executive Officer, is mandatory. Such approvals and associated details must be recorded post haste in the Gifts and Benefits register.
- **Approval and disclosure:** Any proposed entertainment of or gifts of any value to government officials, must be pre-approved in writing by the Alviva Chief Executive Officer as soon as possible, and be fully documented in the Gifts and Benefits Register. This requirement does not apply to events organized for groups of customers.

- **Reporting obligations:** Employees must immediately report in writing, any request for gifts, benefits, or favours from government employees to his immediate superior and the subsidiary Compliance Officer or designate. Failure to report constitutes a breach of this policy.
- **Sales conferences and marketing events:** When a government official is invited to attend sales conferences, marketing events, or similar initiatives intended to enhance their knowledge of business interactions, the following requirements apply:
  - <u>Pre-approval:</u> Written approval must be obtained in advance from the Alviva Chief Executive Officer. Approval must be documented promptly in the Gifts and Benefits Register. Where circumstances prevent pre-approval, brought about by last minute invitations or changes in attendance lists, such details must be recorded and/or approved post event, as soon as reasonably practicable.
  - <u>Payment of travel-related expenses:</u> The payment of travel expenses for government officials is expressly prohibited, including where such travel relates to attendance at conferences, marketing events, or similar functions. This prohibition applies irrespective of the source of funding. Accordingly, travel expenses for government officials may not be paid, reimbursed, sponsored, or otherwise funded by the Company, or by any third party acting on

The onus is on the employee to obtain and maintain evidence that government officials have approval to attend marketing events and conferences.

the Company's behalf, including vendors, suppliers, business partners, or other external parties.

- Third-party funding: This requirement applies regardless of whether the initiative or associated costs are funded by the organization, subsidiary, including but not limited to vendors or third parties.
- Government authorization: Prior written consent, as far as reasonably possible, must be secured from the government official's superior, authorizing their participation. This consent must be retained in the organisation's official Gifts and Benefits Register. In cases where third parties, such as vendors or partners, invite government officials to an event hosted by the subsidiary, the hosting subsidiary must maintain supporting records to confirm that the invitation originated from the third party.

- **Recordkeeping:** All expenses related to government interactions must be documented as soon as possible in the relevant Gifts and Benefits register to ensure transparency audit trails.

11. How to declare gifts and benefits

- The onus is on the employee to establish which Register is the relevant subsidiary's official Gifts and Benefits Register, which is recognised for their specific subsidiary, as well as where to find the Register.
- Should the subsidiary Gifts and Benefits Register not be available for whatever reason, the onus remains on the employee to declare a gift or benefit to their manager and their Compliance Officer or designate, in writing. Formal declaration must be made in the Register as soon as it becomes available.

It is mandatory to keep reliable records covering gifts or benefits.

- For those subsidiary payrolls that are managed through the Alviva PaySpace Payroll system, the Gifts and Benefits Register is managed through these platforms. Subsidiaries whose employee records are not managed through Alviva PaySpace Payroll system, make use of their own Register and which must conform with the same record retention and data fields as the Alviva PaySpace Payroll system functionalities.
- Information and supporting documents to be attached to declarations in the Gifts and Benefits registers must include, as a minimum:
  - Date of declaration;
  - Name of employee receiving or giving gift or benefit;
  - Description of gift or benefit offered, given or received;
  - The value of the gift or benefit;
  - Name of the provider or recipient;
  - Reason for gift or benefit;
  - Approval details; and
  - Supporting documents such as invoices and emails.

11.1 Subsidiaries using Alviva PaySpace Payroll system

- Alviva PaySpace Payroll system provides the workflow to register gifts and benefits received and given.

- Should the official Gifts and Benefits register not be available for whatever reason, the onus is still on the employee to declare a gift or benefit to their manager in writing, preferably via e-mail. Once these systems are again available, formal declaration must be made within 3 working days.

11.2 How to access Gifts and Benefits Register on PaySpace

- Sign into PaySpace > Home page (menu on left hand side) > Custom Forms > Click Plus sign on right hand side > Gifts and Benefits register template loads > Complete.
- For additional guidance refer 18.1 below.

11.3 Subsidiaries not using Alviva PaySpace Payroll system

- For subsidiaries not making use of *Alviva PaySpace*, a Gifts and Benefits Declaration Form needs to be completed by the employee for each gift or benefit received or given and must be signed by their line manager as well as a company director as proof of authorisation of the gift or benefit.
- Upon finalization of the Gifts and Benefits Declaration Form the details noted therein must then be updated into their own solution of the Alviva Gifts and Benefits Register (as noted under 11) within five (5) working days of manager or director approval. The Alviva Gifts and Benefits Register must be shared with the Alviva Group Risk and Compliance Manager on a bi-annual basis.
- Once the Gifts and Benefits Declaration Form has been completed and final instruction regarding the offer is provided and signed by the manager or director, this Form together with all supporting documents must be filed in a dedicated Gifts & Benefits file which is to be maintained by the subsidiary's Compliance department or designate.
- The onus remains on the employee to record all relevant gifts or benefits in accordance with the requirements of this policy, regardless of where the subsidiary's gifts and benefits register is located or whether such a register exists.

12. Facilitation payments

- Alviva strictly prohibits the offering, giving, or acceptance of facilitation payments under any circumstances. Facilitation payments are often described as unofficial payments made to secure or expedite routine government actions. They are considered a form of bribery and are illegal in many jurisdictions.
- Employees, contractors, and third parties acting on behalf of Alviva must not engage in such practices.
- Any request for a facilitation payment must be reported immediately through the appropriate compliance or ethics reporting channels.

13. Advertising and marketing practices

- Alviva is committed to conducting business in a fair, transparent, and ethical manner. Employees, contractors, and representatives must not engage in any activity that constitutes unfair competition or deceptive marketing practices. This includes, but is not limited to:
  - Misrepresenting the Company's products, services, or capabilities.
  - Making false or misleading statements about competitors.

   - Offering gifts, benefits, or inducements intended to distort fair market competition or influence purchasing decisions improperly.
- All marketing and promotional activities must comply with applicable laws, regulations, and industry standards, and always reflect honesty and integrity.

14. Agencies and intermediary payments

- The organisation strictly forbids the use of intermediary accounts, third-party entities, or any indirect payment channels to facilitate gifts, benefits, or any form of transfer that could constitute bribery, facilitation payments, or other unethical practices.
- All payments and transfers must be made transparently and directly to the intended recipient through approved organisation processes. Employees, contractors, and representatives must ensure that no arrangements are made to disguise the true nature, purpose, or beneficiary of any payment.

15. Reporting and investigation

- Employees, contractors, and third parties are required to promptly report any suspected or actual breach of this Gifts and Benefits Policy, including any activity that may constitute bribery, facilitation payments, or unethical conduct. Reports can be made through the organisation's designated Ethics Whistle-blower Hotline, subsidiary Compliance Officers or designate, subsidiary senior management, Alviva Compliance department or other approved reporting channels.
- The Company ensures that all reported concerns are investigated promptly, fairly, and confidentially by the appropriate compliance or internal audit function. Investigations must follow established procedures to determine facts, assess risks, and recommend corrective actions.

When in doubt:
- ✓ **Query it**
- ✓ **Record it**
- ✓ **Report it**

- The organisation strictly prohibits retaliation against any individual who, in good faith, reports a concern or participates in an investigation. Whistleblowers are protected under the organisation's Ethics and Compliance Framework. Any act of retaliation will result in disciplinary action, up to and including termination of service.

16. Periodic training

- All relevant employees, contractors, and relevant third parties must complete mandatory training on the organisation's Gifts and Benefits Policy as part of the broader Ethics and Compliance Program. This training must cover key principles, prohibited practices (including bribery and facilitation payments), reporting obligations, and disciplinary consequences for non-compliance.
- Refresher training must be conducted periodically to ensure ongoing awareness and understanding. Attendance and successful completion of these programs are a condition of employment and will be monitored. Failure to complete required training may result in corrective action.
- Subsidiary management is responsible for ensuring that all relevant employees, contractors and third parties undergo the training at the required frequencies but at least every two years or more frequently where required.

- Employees who are involved with receiving or giving gifts and benefits must ensure that they are aware of the requirements and that they undergo relevant training at least every two years or more frequently where required.

17. Contravention of this policy

- Alviva regards any contravention of this policy as a serious matter. Contravention must result in disciplinary action, including the possible termination of employment or contracts or even criminal recourse.

Contravention of this policy is a serious matter and might lead to dismissal.

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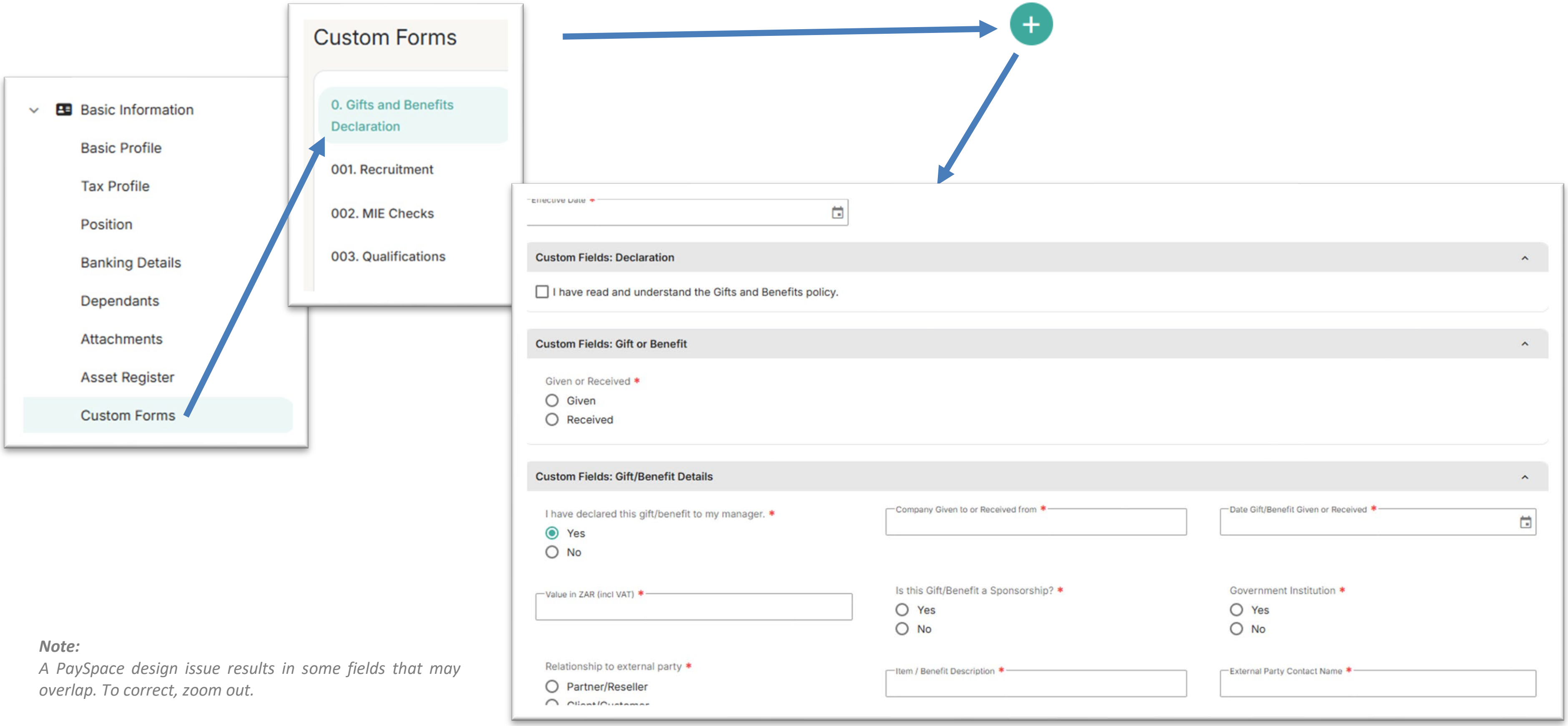
18. Additional guidance

This section provides high-level principles to assist with interpreting and applying the Gifts and Benefits Policy. The intent is to offer principles-based guidance rather than an exhaustive list of examples or scenarios. Employees must apply sound judgment, transparency, and ethical considerations when determining compliance with this policy.

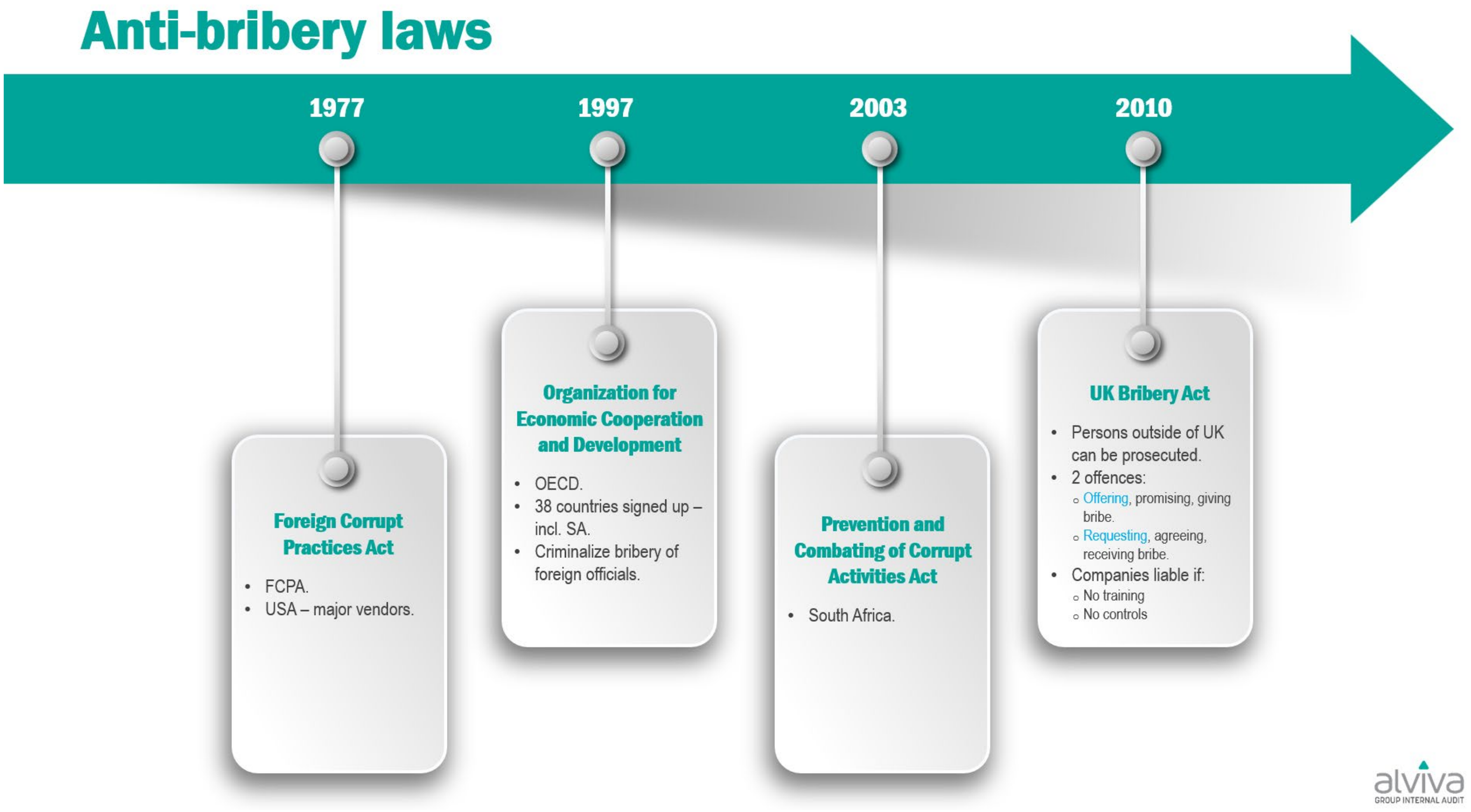
18.1 How to locate Gifts and Benefits Register on PaySpace



Note:
A PaySpace design issue results in some fields that may overlap. To correct, zoom out.

18.2 Anti-bribery laws applicable to Alviva

The timeline below presents a timeline of key global anti-bribery legislation. The timeline emphasizes the evolution of anti-bribery regulations and the increasing global commitment to ethical business practices.



18.3 Key corruption indicators

Summarised below are the key indicators for corruption:

Buying favours – Offering benefits to gain preferential treatment.

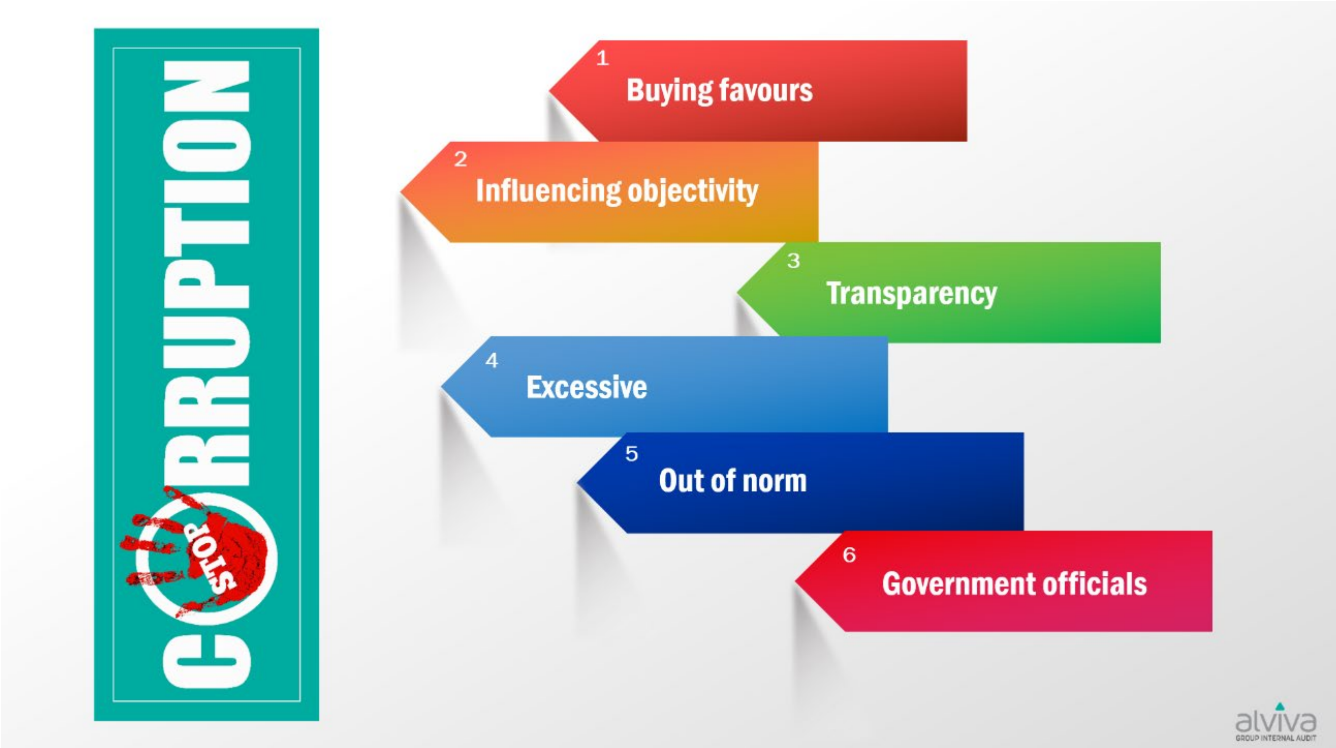
Influencing objectivity – Undermining impartial decision-making.

Transparency issues – Lack of openness in transactions or processes.

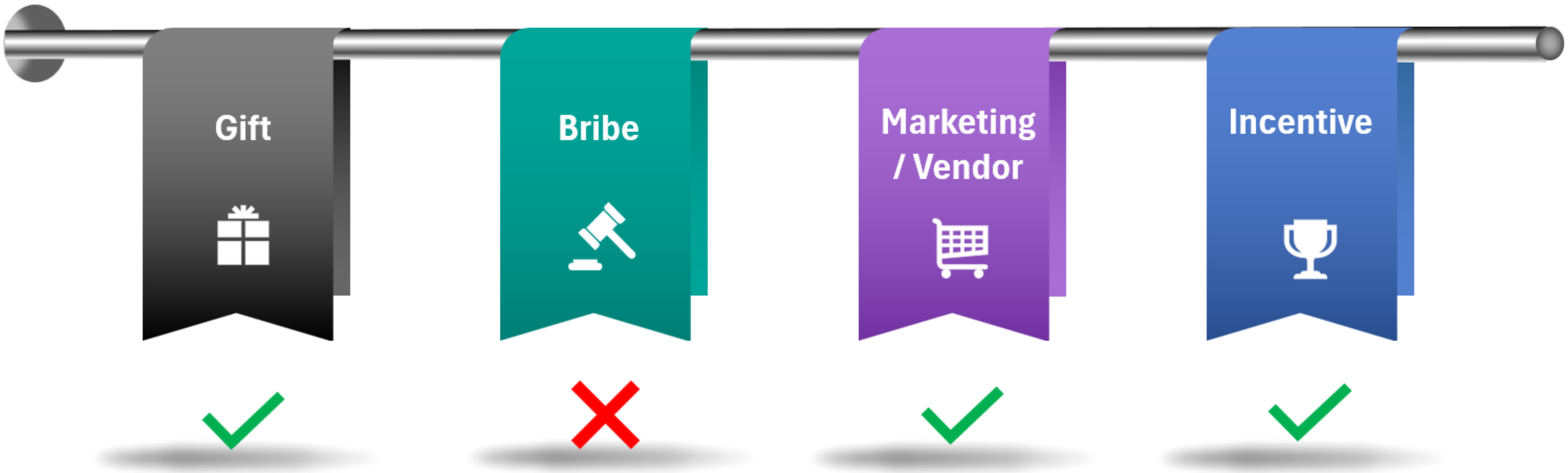
Excessive gifts or benefits – Beyond reasonable or acceptable limits.

Out of norm – Actions that deviate from standard practices.

Government officials involvement – High-risk area for bribery and corruption.



18.4 Distinguishing between gifts vs. bribes vs. marketing initiatives vs. incentives



Gift

- **Transparent.**
- Normal course of business.
- Reasonable.
- Birthday, Christmas.

Bribe

- **In secret.**
- Expectation of reciprocation.
- Unreasonable.
- Out of the norm.
- Specific expectation.

Marketing / Vendor

- **Transparent.**
- Promotion of goods / services.
- Branded merchandise.
- Reasonable.
- Open to everyone.

Incentive

- **Transparent.**
- Preset targets.
- Open to everyone.

- Incentives
- Modest in value
- Infrequent
- Unsolicited
- Exchanged transparently
- Appropriate for the occasion

- Lavish or excessive
- Frequent between same parties
- Exchanged in secret
- Cash or cash equivalents (gift cards)
- Violates the giver's or recipient's policies
- Government department (special care)