



# Global Anti-Corruption Policy

Corporate Compliance & Ethics

October 2024



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## Key Policy Principles

Lineage, its Team Members, and anyone working on Lineage’s behalf, including agents or business partners, will never offer, make, promise, request or accept a bribe, provide kickbacks or otherwise provide any improper payment or gift to any government/public officials, commercial business partners, public organizations, or any other person or entity. We are all responsible for understanding bribery and corruption rules and must all work to prevent, detect, and report bribery and corruption.

Our policy against bribery and corruption applies globally. We reject the idea that our policies should be flexible based on the acceptance of bribery as a common practice in a given country. We prohibit all forms of bribery, no matter how small the amount given or received. We follow the anti-bribery and anti-corruption laws that apply to us in all jurisdictions where we do business, including the U.S. Foreign Corrupt Practices Act, the U.K. Bribery Act, the Australian Criminal Code Act 1995, the Law on Anti-Corruption (Vietnam) (referred to in this Policy as “Anti-Corruption Laws”).

All third parties, including those doing business with and providing services to Lineage must conduct business in accordance with this policy. We will terminate relationships with third parties that do not demonstrate the willingness to follow our anti-corruption policy.

## Do’s and Don’ts

DO	DON'T
Submit a <a href="#">preapproval request</a> to Corporate Compliance & Ethics if you intend to engage in a non-routine engagement or business transaction with a Government Official.	Attempt to exert influence on a Government Official or Entity doing business with Lineage. Only follow predetermined fee schedules, published tariffs or application fees in accordance with local government rules.
Before engaging with a third party, or if you have questions about complying with this policy, contact <a href="#">Corporate Compliance &amp; Ethics</a> . Oversee third parties carefully and familiarize yourself with bribery and corruption red flags.	Offer or accept a bribe in connection with Lineage’s business. Contact <a href="#">Corporate Compliance &amp; Ethics</a> if a vendor or supplier offers you a bribe.
Report any suspicions of bribery to any of our Speak Up resources	Retaliate against any team members for reporting suspicions of bribery. If you think you’re experiencing retaliation, contact one of our Speak Up Resources.
Obtain <a href="#">preapproval</a> by <a href="#">Corporate Compliance &amp; Ethics</a> and Global Marketing & Communications for any charitable contributions made by Lineage	Make charitable contributions on behalf of Lineage from your personal funds.



## Purpose

At Lineage, our values define who we are and connect us to one another and to our work. All Lineage team members must conduct business in a fair, ethical, and honest manner and in compliance with all laws, rules, and regulations applicable to our business. The purpose of this Global Anti-Corruption Policy (the “Policy”) is to set out the requirements that support Lineage’s compliance with applicable laws related to bribery and corruption, including but not limited to the Foreign Corrupt Practices Act (U.S.), the Bribery Act (U.K.) and the Criminal Code Act 1995 (Cth) (Australia) (referred to in this Policy as “Anti-Corruption Laws”).

Anti-Corruption Laws make it illegal for Lineage or anyone acting on Lineage’s behalf to directly or indirectly offer, make, promise, request or accept a bribe, provide kickbacks, broker a bribe, or otherwise provide any improper payment or gift in connection with Lineage’s business. Lineage has zero tolerance for bribery and corruption and has implemented training and internal controls to proactively manage corruption risks.

## Scope

This Policy applies to all Lineage officers, directors, team members, and all third parties— including but not limited to lawyers, investigators, subcontractors, vendors, and consultants—who perform work for or on behalf of Lineage worldwide. It also applies to all Lineage subsidiaries, affiliates, partnerships, ventures, and other business associations that are effectively controlled by the Company, directly or indirectly. If local law imposes stricter requirements than those described in this Policy, team members must comply with those requirements.

This Policy also extends to all of Lineage’s financial record-keeping activities and is integrated with the obligations to which Lineage is already subject by virtue of the federal and state securities laws, including the U.S. Securities and Exchange Act of 1934 and all other applicable local securities laws.

## Definitions

Term	Definition
Bribe	Something of value which is offered or promised with the intent to influence someone to act in a particular way or accepted in exchange for a business advantage. Bribes do not always take the form of cash and can be offered in many other forms, such as loans, referrals, gifts, tickets to events, meals, travel expenses job offers. Making or promising a political donation or charitable contribution to gain influence or reward any person or entity in a position to benefit Lineage or any team member is also considered a bribe and strictly prohibited.



Broker a bribe	Acting as an intermediary between a bribe recipient and a bribe giver at the request of either or both parties to do or not do something beneficial to the bribe giver. Brokering a bribe can involve arranging a time and place for the bribe giver and the bribe recipient to contact and communicate with each other about giving and receiving bribes or meeting the bribe giver to probe and suggest the request of the person giving the bribe, etc.
Entertainment	Items such as meals, drinks, entry to or attendance at recreational, sporting, cultural, or social events, that team members attend with third parties. If any such items are provided without the presence of a team member, they are not considered entertainment, but rather gifts.
Facilitation Payments	Also called “grease” or “expediting” payments, these are minor payments made to Government Officials to increase the speed at which they do their job. For example, small payments made to customs officials to expedite customs clearance can be considered facilitation payments. This does not include payment of published expediting fees.
Government Entity	Any government department, ministry, agency, instrumentality, military organization, public authority, political party, public international organization or state-owned or controlled company or institution (e.g., government-run university or hospital).
Government Official	Any official (including candidates for political office) or employee from any local, state, national, or international government, branch, agency or political subdivision. Examples include civil workers, military personnel, police officers, customs officials, taxing or licensing authorities, or employees of state-owned or controlled companies or institutions. Close relatives, such as a spouse, child, parent, or sibling, may also be considered a Government Official for the purposes of Anti-Corruption Laws.
Gift	Anything of value offered or given to an individual, a member of their family, or business partner, and could include, for example: cash or cash equivalents (e.g., vouchers and prepaid cards), stocks or securities, tickets, gift certificates, artwork, jewelry, electronics (e.g., laptops, cameras), wine, food, etc.
Hospitality	Payment for goods or services on behalf of another person in connection with a business transaction.
Kickback	A form of commercial bribery which takes place when a person receives something of value in exchange for favorable treatment or services rendered, with any person or entity – including clients, vendors, subcontractors or other third parties – in a position to benefit Lineage or any team member
Politically Exposed Person	An individual, or their immediate family members, who holds a prominent public position or role in a government body or international organization.
Third Party	Third parties conduct business or perform services and interact with Government Officials on Lineage’s behalf. Third parties can include consultants, lawyers, management companies, accountants, brokers, contractors, and logistic providers.



## Lineage Bribery and Corruption Policy Statement

Bribery and corruption are strictly prohibited at Lineage. Team members may never directly or indirectly offer, make, promise, request or accept a bribe, provide kickbacks, broker a bribe, make a facilitation payment, or otherwise provide any improper payment or gift in connection with Lineage’s business. This applies to everyone we work with — from Government Officials or Entities to commercial business partners.

Bribing, brokering a bribe, or offering a kickback to a relative, friend, or colleague of an individual (including Government Officials and employees of Government Entities) is the same as bribing the individual. Furthermore, engaging a third party to pay or broker a bribe or offer a kickback on Lineage’s behalf is the same as if Lineage or a team member directly engaged in the corrupt behavior and is strictly prohibited.

Team members who are offered a bribe, requested to make a facilitation payment, or any other improper payment or gift must refuse and immediately report the incident to any of Lineage’s Speak Up resources. Team members subjected to payment demands under threat of imminent physical harm or extortion should take reasonable steps to remove themselves from danger. In exceptional circumstances where team members have a reasonable fear for their own safety or health, this may include complying with the payment demand. In such circumstances, the payment must be reported to a Speak Up resource as soon as it is safe for the team member to do so.



### Linking it Together



Bribery and corrupt practices can be hard to identify. It can be common to use slang terms as a secretive or semi-secretive language for illegal transactions. These terms are as diverse as the languages we speak. It’s important that we familiarize ourselves with terms for bribery and corruption in our native languages and to be on the lookout for these terms as we engage in our business.

### Special Consideration for Transactions with Government Officials and Entities

Team members may occasionally or even routinely conduct certain transactions with Government Officials or Entities. Pre-approval is not required to conduct routine government transactions. A transaction is a routine government interaction if:

- It involves the payment of taxes or fees, or the purchase of goods or services;
- The amount of payment (if any) is objectively calculated, such as by a predetermined fee schedule or a published tariff, or fees associated with submitting government applications or obtaining copies of official documents; and
- The Government Official or Entity lacks discretion to refuse payment or withhold the goods/services for reasons other than the customer’s inability to pay or the Government Official or Entity’s inability to provide the goods/services at the time or place requested.



In contrast, a non-routine transaction with a Government Official or Entity occurs when the Government Official or Entity has discretion to act. Examples of such transactions include:

- Seeking a special permission business license;
- Renting space in a government-owned office or industrial park at a negotiated rate; or
- Entering into a contract with a company that is partially owned or controlled by a Government Official or Entity.



**Team members must obtain [pre-approval](#) for all non-routine transactions with Government Officials or Entities from [Corporate Compliance & Ethics](#).**



### Provision of Gifts, Hospitality and Entertainment

Gifts and business courtesies can be appropriate to build and foster relationships, however, these business courtesies can sometimes be used to disguise bribery or other improper payments. Gifts and entertainment must be reasonable and appropriate for the situation, not offered to improperly influence a business decision, and permissible under the law. Team members providing or receiving gifts, hospitality, or entertainment related to Lineage's business are expected to exercise good judgement in each case. Team members should never use their personal funds for hosting or gifts, regardless of whether they intend to seek reimbursement later. Cash and cash equivalents (such as gift cards redeemable for cash) may not be given or received as gifts.



**Hosting and gifts given to Government Officials present heightened corruption risks and must be [pre-approved](#) by [Corporate Compliance & Ethics](#). Additionally, team members should be aware that there may be significant restrictions on Government Officials accepting hosting and gifts in some countries.**



All gifts, hospitality and/or entertainment must be accurately recorded and completely on expense reports. For further details on proper gift and entertainment activities, please review Lineage's Global Gifts & Entertainment Policy.

### Third Parties

Everyone who works for and does business with Lineage is expected to adhere to the highest standards of ethical behavior and comply with applicable laws and regulations in the countries and jurisdictions in which they operate. The use of a third party poses a risk for Lineage in that improper activities can be attributed to Lineage and/or otherwise damage Lineage's reputation. Lineage's agreements with suppliers, contractors, agents, brokers, and/or other service providers must explicitly prohibit bribery and corruption in business dealings with or on behalf of Lineage. Any exceptions must be approved by the appropriate local legal counsel.

On occasion, it may be necessary to use a third party to act for or on behalf of Lineage when dealing with other persons, such as public officials or customers. This presents a greater bribery risk than other third-party engagements, as the nature of this intermediary role increases the risk that the acts of the third party can be attributed to Lineage.



Because of these risks, Lineage must conduct appropriate sanctions screening and due diligence on all third parties at the start of the relationship and an ongoing basis, based on the level of risk posed by the third party. For further details on third party interactions, please review Lineage’s Global Third-Party Due Diligence and Trade Compliance Policy.



### Check The Temperature



It’s important to keep in mind that when it comes to bribery, we can be held accountable for the actions of third parties that work on our behalf. Here are some questions to ask when working with third parties:

- Do you have concerns about their past behavior, attitude, or reputation?
- Does the third party have any known ties with government officials?
- Is the third party requesting payment in cash or payment to a country where there is no apparent connection?
- Has the third party requested payment before services are performed or goods delivered?
- Did the third party provide bills with no details or supporting documents?

If the answer to any of these is “yes,” there is a risk of bribery and corruption – you must contact [Corporate Compliance & Ethics](#) immediately.

### Charitable Contributions and Sponsorships

Lineage actively supports charitable giving in communities where it does business. Lineage may make charitable contributions to various organizations in those communities. While charitable contributions help Lineage generate goodwill and give back to the communities in which it operates, charitable contributions can also present corruption risks, especially if a Government Official or Entity controls or has influence over the organization that receives the contributions.

All charitable contributions made by Lineage must be jointly approved by the VP, Corporate Compliance & Ethics and the VP, Global Marketing & Communications.



Team members must obtain [pre-approval](#) from [Corporate Compliance & Ethics](#) and Global Marketing & Communications prior to making a charitable contribution on behalf of Lineage.



Team members may not make contributions on Lineage’s behalf or that appear to be on Lineage’s behalf using personal funds absent this approval. The Policy does not apply to contributions made by team members on their own behalf using personal funds. Refer to the U.S. Government Relations Policy for additional information.

### Political Contributions

Lineage and its team members do not influence the political process by improper or corrupt means. To mitigate this risk, no team member may contribute any funds or resources on behalf of Lineage towards any political campaign, political party, political candidate or any politically affiliated organization.





Additionally, no team member may contribute their personal funds or resources for the purposes of attempting to achieve a favorable outcome for Lineage. In the U.S., refer to the U.S. Government Relations Policy for additional information.

### Hiring of Politically Exposed Persons

Lineage does not deliberately hire any politically exposed person in order to benefit Lineage's business, nor do we treat such persons differently to other employees. Lineage also does not permit any team member to hold appointed or elected office while employed. For exceptions, please contact [Corporate Compliance & Ethics](#). Where any Lineage team member is or was a politically exposed person, they must not be placed in a position where their professional duties and personal relationships may give the perception of being in conflict.

### Joint Venture Transactions, Mergers, Acquisitions & New Market Entry

From time to time, Lineage might expand its business by launching new products or services, competing for new business, or entering a new geographic market. Lineage may conduct these activities through joint ventures, mergers, acquisitions, or new market entries.

Acquisitions, mergers, joint ventures, and new market entries can all present corruption risks and Lineage could be held liable for bribes paid by a company that it acquires, even if the conduct occurred before the acquisition. Accordingly, before entering into a joint venture, completing a merger or acquisition, or undertaking a new market entry, contact [Corporate Compliance & Ethics](#) to assess the proper level of due diligence required.

### Recordkeeping, Accounting & Internal Controls

Anti-corruption and securities laws require Lineage to maintain records that accurately reflect its business transactions. Team members who conduct business on Lineage's behalf must ensure that all transactions, no matter how small, are recorded promptly and accurately, contain sufficient detail, and are supported by accessible documentation. It is never appropriate to destroy, alter, conceal, falsify records or misrepresent facts, or to maintain undisclosed assets or funds. Lineage will not make payments without adequate supporting documentation and an understanding of the purpose of the payment, which must be related to a legitimate business purpose. Any unrecorded transaction, including those involving a Government Official, whether directly or indirectly, is a violation of this Policy.

Lineage's accounts and records conform to applicable internationally accepted accounting standards, as well as other requirements imposed by outsider regulators and are subject to internal and external audit. All team members are responsible for complying with these requirements to the extent applicable to their job functions.

### Roles and Responsibilities of All Team Members

At Lineage, we have zero tolerance for bribery and corruption, and ***we will never pay bribes or act corruptly.*** All Lineage team members must:

- Read, comply with, and understand this Policy;



- Submit a [preapproval request](#) for any meetings or non-routine business transactions with Government Officials;
- Ask their supervisor or [Corporate Compliance & Ethics](#) for guidance if they are ever uncertain about how to comply with this Policy;
- Help others to understand and comply with this Policy;
- Complete all required training and certifications related to this Policy; and
- Immediately report violations or potential violations of this Policy.

In addition, managers notified of a violation or suspected violation of Anti-Corruption Laws must promptly escalate the matter to the [Corporate Compliance & Ethics](#) team.

Lineage does not tolerate retaliation against anyone who has a reasonable suspicion to report a violation of this Policy or Anti-Corruption Laws or cooperates with an investigation in good faith. No team member will be penalized for delays or loss of sales suffered because they refused to pay a bribe.

## Mandatory Reporting of Policy Violations

Team members who suspect that there has been a violation of this Policy or any law or regulation should report it to a Speak Up Resource immediately. Please see the “Live Our Values – Speak Up!” section below for a list of the Speak Up Resources or the Lineage Speak Up Policy more information.

Any team member who receives a report of a violation or a possible violation must promptly forward it to Lineage’s [Corporate Compliance & Ethics](#) and must refrain from conducting their own independent investigation.

Lineage will not tolerate retaliation against, or unfair treatment of, any team member who makes a good faith report about a violation or possible violation of applicable law or this Policy or who participates in good faith in any investigation conducted internally or by a government enforcement agency. Any team member who believes that he or she has been retaliated against should promptly report the matter to one of the Speak Up Resources.

## Consequences of Policy Violations

Violations of this Policy or any applicable laws will result in disciplinary action, up to and including termination of employment. Lineage reserves the right to refer potential violations to regulatory and law enforcement authorities, if deemed appropriate under the circumstances.

## For Further Guidance

Questions? Need more guidance? The Corporate Compliance & Ethics Team is here to help. Email questions or concerns about this policy or any other compliance topics to [ethics@onelineage.com](mailto:ethics@onelineage.com) or contact your regional legal team lead.



## Related Documents

[Code of Conduct](#)

Speak Up Policy

[Global Third Party Due Diligence and Trade Compliance Policy](#)

Global Gifts & Entertainment Policy

Government Relations Policy

[Lineage Hub](#)

## Live Our Values – Speak Up!

Do you have a question or concern about misconduct? Contact any of our Speak Up Resources:

- Your Supervisor or Manager
- A member of the Human Resources Team
- The Corporate Compliance and Ethics Team ([ethics@onelineage.com](mailto:ethics@onelineage.com))
- Lineage Ethics Hotline ([onelineage.com/speakup](https://onelineage.com/speakup))

One of the ways that we promote psychological safety at work is by creating a culture that empowers all of us to speak up without fear of retaliation. At Lineage, our Open Door policy is designed to foster an environment where all team members feel comfortable asking questions and raising concerns. Any contact with our Speak Up Resources will be handled appropriately and confidentially in accordance with local law and any applicable local policies.

## Version Control

Version	Effective Date	Change Description
1.0	October 8, 2024	New release



## COUNTRY SPECIFIC ADDENDA

### Addendum A – Australia

In Australia, the Criminal Code Act 1995 (Cth) (**Criminal Code**) imposes significant criminal penalties on corporations and individuals who engage in bribery, whether in Australia or anywhere in the world. From 8 September 2024, a new criminal offence will apply to all Australian corporations and Australian citizens and potentially, any person that engages in bribery anywhere in the world on behalf of Lineage AP Holdings Pty Ltd and its wholly owned subsidiaries (**Lineage Australia**).

This Addendum must be read together with the [Lineage Global Third Party Due Diligence and Trade Compliance Policy \(TPDD Policy\)](#) and Australia Addendum and this Lineage Global Anti-Corruption Policy (**AC Policy**). This Addendum applies to Lineage Australia, all Australian citizens and to all Third Parties engaged by or who are providing goods or services to or on behalf of Lineage Australia.

#### The Absolute Liability Corporate Offense

In many countries, including Australia, the United States and the United Kingdom, a parent company or indeed any company, is legally responsible for the conduct of a third party if that third party engages in bribery and corruption on its behalf. It does not matter that separate companies or legal entities exist. The law in these countries deems that the parent or principal company, for example, Lineage Australia, is strictly liable for the conduct of the third party that undertakes the conduct.

From 8 September 2024, Lineage Australia commits an offence if:

- An associate of Lineage Australia:
  - Engages in bribing or corrupting a foreign public official; or
  - Engages in conduct outside Australia that would constitute the offence of foreign bribery under the Criminal Code; and
- The associate engages in that conduct for the profit or gain of Lineage Australia.

Absolute liability applies to the conduct. The only defence is if Lineage Australia proves that it had adequate procedures in place designed to prevent the conduct occurring or the commission of the offence.

#### Penalties

The penalties for a contravention, per offence, are significant:

- For a corporation, a fine of not more than the greatest of the following:
  - 100,000 penalty units (currently \$33,000,000);
  - Three times the value of the gross benefit derived from the offending conduct; or
  - If the value of the gross benefit cannot be determined, 10% of the annual turnover of the corporation during the period of 12 months ending at the end of the month in which the associate committed or began committing the offending conduct.
- If an Australian individual is involved in the conduct, the individual may be exposed to:



- Criminal liability for the primary offence, or accessorial liability, or as a co-conspirator for the primary offence of foreign bribery;
- Up to 10 years imprisonment and/or;
- A fine of not more than 50,000 penalty units (currently \$16,500,000).

### Who is an “Associate”?

An associate includes:

- An officer, employee, agent or contractor of Lineage Australia or any other Australian entity;
- A subsidiary of or any entity that is controlled by Lineage Australia; or
- An entity that otherwise performs services for or on behalf of Lineage Australia.

It is highly likely that any third party performing work for the ultimate benefit of Lineage Australia, whether in or out of Australia, will be deemed to be an associate of Lineage Australia. The definition is sufficiently broad to capture arrangements that are not necessarily contractual. For example, the mere fact that a contractor in Africa or the Middle East or Europe “performs services for or on behalf of Lineage Australia” is likely to be sufficient to characterize that third party as an associate.

### What are “Adequate Procedures”?

The Criminal Code does not define adequate procedures.

Lineage Australia’s internal control framework for managing risk are reflected in not only a range of policies, but their practical implementation across its operations which are alert to risks of misconduct.

Lineage Australia supports a robust system of integrity within all its operations and this is regularly monitored by the board of directors supported by Corporate Compliance and Ethics working with operational staff.

Lineage Australia encourages all employees, officers, suppliers and Team Members to speak up if they have any concerns about the integrity of any aspect of its business operations ([Lineage Ethics Hotline](#)).

### Contact Information for any Questions

If you have any questions about this Addendum or any information that concerns you, you should raise it through the following channels:

#### General Counsel, Asia Pacific

Katrina Bobeff  
[kbobeff@onelineage.com](mailto:kbobeff@onelineage.com)  
Tel: +61 461 423 048

#### Vice-President Human Resources, Asia Pacific

Phil Caris  
[pcaris@onelineage.com](mailto:pcaris@onelineage.com)  
Tel: +61 418 462 220

**Lineage Ethics Hotline** (details of which are set out in the Speak Up Policy Australian Addendum)



## Addendum B – Singapore

In addition to the Global Anti-Corruption Policy, the below rules apply specifically in relation to Singapore. In comparison to other jurisdictions, Singapore has notably onerous anti-bribery and anti-corruption laws.

### Definitions

Term	Definition
Agent	Any person employed by or acting for another, including a trustee, administrator and executor, and a person serving the Government or under any corporation or public body.
Bribe	<p>The term “bribe” as used in the Global Anti-Corruption Policy includes “gratification” as defined in Singapore’s Prevention of Corruption Act 1960 (the “PCA”).</p> <p>“<b>Gratification</b>” is broadly interpreted under the PCA and Penal Code to include both financial and non-financial benefits:</p> <ul style="list-style-type: none"> <li>(a) Money or any gift, loan, fee, reward, commission, valuable security or other property or interest in property of any description, whether movable or immovable;</li> <li>(b) Any office, employment or contract;</li> <li>(c) Any payment, release, discharge or liquidation of any loan, obligation or other liability whatsoever, whether in whole or in part;</li> <li>(d) Any other service, favour or advantage of any description whatsoever, including protection from any penalty or disability incurred or apprehended or from any action or proceedings of a disciplinary or penal nature, whether or not already instituted, and including the exercise or the forbearance from the exercise of any right or any official power or duty; and</li> <li>(e) Any offer, undertaking or promise of any gratification within the meaning of the (a)-(d) above.</li> </ul>
Government Entity	<p>The term “Government Entity” as used in the Global Anti-Corruption Policy includes public bodies as defined in the PCA.</p> <p>“<b>Public body</b>” is defined in the PCA to mean any corporation, board, council, commissioners or other body which has power to act under and for the purposes of any written law relating to public health or to undertakings of public utility or otherwise to administer money levied or raised by rates or charges in pursuance of any written law.</p> <p>The term “public body” has also been interpreted widely by Singapore Courts.</p>



Government Official	Includes members of "public bodies" as defined in the PCA and "Public Servants" as defined in Singapore's Penal Code 1871 (the "Penal Code").
Public Servant	<p>"Public Servant" is broadly defined in the Penal Code to denote a person falling under any of the following descriptions:</p> <ul style="list-style-type: none"><li>(a) every officer in the Singapore Armed Forces;</li><li>(b) every judge;</li><li>(c) every officer of a court of justice whose duty it is, as such officer, to investigate or report on any matter of law or fact, or to make, authenticate, or keep any document, or to take charge or dispose of any property, or to execute any judicial process, or to administer any oath, or to interpret, or to preserve order in the court, or to conduct mediation or other alternative dispute resolution process under any written law, and every person specially authorised by a court of justice to perform any of such duties;</li><li>(d) every assessor assisting a court of justice or public servant;</li><li>(e) every arbitrator or other person to whom any cause or matter has been referred for decision or report by any court of justice, or by any other competent public authority;</li><li>(f) every person who holds any office by virtue of which he is empowered to place or keep any person in confinement;</li><li>(g) every officer of the Government and every officer or employee of a body corporate established by a public Act for the purposes of a public function whose duty, as such officer or employee, is any of the following:<ul style="list-style-type: none"><li>(i) maintaining law and order;</li><li>(ii) preserving the public peace;</li><li>(iii) preventing and detecting offences;</li><li>(iv) apprehending offenders or otherwise bringing offenders to justice;</li><li>(v) executing summonses, subpoenas, orders to attend court, warrants, commitments and other legal processes issued by a court or Justice of the Peace;</li><li>(vi) maintaining order in the premises of the courts of justice;</li><li>(vii) escorting and guarding prisoners and accused persons in remand;</li><li>(viii) protecting the public health or safety or prevention of public inconvenience;</li></ul></li><li>(h) every officer whose duty it is, as such officer, to take, receive, keep or expend any property, on behalf of Government, or to make any survey, assessment, or contract on behalf of Government, or to execute any revenue process, or to investigate, or to report on any matter affecting the pecuniary interests of Government, or to make, authenticate or keep any document relating to the pecuniary interests of Government, or to prevent the infraction of any law for the protection of the pecuniary interests of Government, and every officer in the service or pay of Government, or remunerated by fees or commission for the performance of any public duty;</li></ul>



	<p>(i) a member of the Public Service Commission, the Judicial Service Commission or the Legal Service Commission;</p> <p>(j) every person (other than a person mentioned in paragraph (g)) who is employed to carry out any of the duties, mentioned in paragraph (g)(i) to (vii), on behalf of the Government or a body corporate established by a public Act for the purposes of a public function, when that person is performing such duties.</p>
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## Lineage Bribery and Corruption Policy Statement

In Singapore, bribery and corruption are criminal offences under the PCA and Penal Code. The PCA covers both public sector bribery and private sector or commercial bribery and targets both bribe givers and bribe receivers. The Penal Code however only applies to Public Servants and does not cover private sector bribery.

Under the PCA, it is a criminal offence for any person to, by himself or in conjunction with another person to:

- (a) Corruptly solicit or receive (or agree to receive for himself or for any other person), any gratification as an inducement to or reward for, or otherwise on account of, any person doing or promising to do anything in respect of any matter or transaction, actual or proposed; or
- (b) Corruptly give, promise or offer to any person, whether for the benefit of that person or of another person, any gratification as an inducement to or reward for, or otherwise on account of any person doing or promising to do anything in respect of any matter or transaction whatsoever, actual or proposed.

Similarly, an offence of corruption occurs under the Penal Code, when a Public Servant, takes a benefit or gift, for the purpose of influencing their decision, action or inaction, in connection with their official functions. In particular, it is a criminal offence to accept or obtain (or agree to accept or attempt to obtain) any gratification from any person as a motive or reward for inducing, **by corrupt or illegal means or by the exercise of personal influence**, any Public Servant to:

- (a) Do (or to forbear to do) any official act;
- (b) In the Public Servant's exercise of their official functions, to show favour or disfavour to any person; or
- (c) To render (or attempt to render) any service or disservice to any person, with the Singapore Government, or with any Member of Parliament or the Cabinet, or with any Public Servant.

Please note the following:

- Both the PCA and Penal Code have **extra-territorial effect** and would apply to an offence committed under the PCA or Penal Code by a Singapore citizen in any place outside Singapore. Accordingly, a Singapore citizen who pays or abets the payment of a bribe overseas in violation of the PCA, or receives a bribe in violation of the Penal Code will be treated as if the bribe had been paid in Singapore.





- Whether extraterritorial application applies to Singapore incorporated companies and foreign incorporated companies that commit PCA offences overseas remains unclear. In practice, enforcement efforts have been directed at individuals, in particular officers of companies.
- There are similar offences for **agents** (e.g., where an agent corruptly accepts, obtains, gives, or agrees to give, or offers, any gratification as an inducement or reward in relation to his principal's affairs or business).
- Importantly, there is no applicable **safe harbour threshold or de minimis exception** in Singapore. There are also no favourable presumptions if gifts, sponsorship or hospitality are below a certain monetary value. As long as there is corrupt intent, it is an offence to solicit, receive, give, promise, or offer any gratification of any value as an inducement to or reward for anything in return. As a rule of thumb only, a lower value gift or entertainment is only helpful in indicating a lack of lavishness, and to help provide an inference of a lack of corrupt intent and transparency in respect of justifying the gift or entertainment as being legitimate minor and incidental business expense. Reasonable judgment should always be exercised with due consideration to the facts.
- Unlike under the US Foreign Corrupt Practices Act, there is no exception for facilitation payments and the mentioned offences **apply equally to facilitation payments**.

### Special Consideration for Transactions with Government Officials and Entities

Please note the following:

- Corporations can theoretically be held liable for corruption offences. The term “person” used by the PCA includes any company or association or body of persons, corporate or unincorporate.
- There is an **increase in the maximum penalty** where the offence was committed in relation to a contract, or a proposal for a contract, with the Singapore Government (or any department of the Government, or with any public body), or a subcontract to execute any work comprised in such a contract.
- Under the PCA, there is a presumption of corruption if any gratification is offered or provided to “a person in the employment of the Government or any Government department or public body”. The effect of this is that the onus of disproving corruption will shift to the accused in the event of a prosecution.
- The PCA also sets out specific offences for bribery of **Members of Parliament** and **members of public bodies**.

### Abetment

Importantly, **abetting the commission of a bribery / corruption offence is also in itself an offence**, and is punishable even if the bribery / corruption offence took place outside of Singapore, or if the acts constituting the abetment were done outside of Singapore.

For example, a director located outside of Singapore who approves the payment of a bribe to a party located in Singapore may be considered to have abetted the commission of a bribery / corruption offence.



Under the Singapore Penal Code, a person abets the commission of a bribery / corruption offence where they:

- (a) Instigate any person to commit the offence;
- (b) Engage with one or more other persons in any conspiracy to commit the offence; or
- (c) Intentionally aid, by any act or illegal omission, the commission of that offence.

The abetted act does not need to be committed in order for the offence of abetment to be made out.

A person will be considered to have abetted an offence where they, in Singapore, **abet the commission of any act outside of Singapore** which would constitute an offence if committed in Singapore.

A person will also be considered to have abetted an offence where they **abet an offence committed in Singapore**, even if any or all of the acts constituting the abetment were done outside Singapore.

### Record-keeping

Singapore's Companies Act 1967 (the "**Companies Act**") requires companies incorporated in Singapore to maintain proper records of its financial transactions, including source documents such as receipts, invoices, and bank statements, and accounting ledgers.

Note that the destruction, mutilation, or falsification of documents relating to the property or affairs of a company is an offence.<sup>1</sup> Companies also have a duty to ensure the proper maintenance and authenticity of company records; to take precautions against falsification; and to facilitate the discovery of any falsification, where such records are not kept in hard copy.

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<sup>1</sup> Section 8D, Companies Act.



## Addendum C – Vietnam

In addition to the Global Anti-Corruption Policy, the following definition applies specifically to a Vietnam group entity:

The term “Politically Exposed Person” is expanded to include: An individual who has worked in sectors or occupations related to State secrets (as classified by the Prime Minister of Vietnam from time to time) in the past 5 years.

In addition to the Global Anti-Corruption Policy, the below rules apply specifically to Reports in relation to a Vietnam group entity:

### Whom to Report To

The Global Anti-Corruption Policy lists the Speak Up Resources to whom you may raise concerns. You are strongly encouraged to raise concerns directly with your (line) manager, a member of the HR team or the CC&E team first. If you wish to raise a formal concern, you do so through the Lineage Ethics Hotline.

### Process

Where concerns are raised through the Lineage Ethics Hotline, they will be passed to an appropriate and authorized team within Lineage. Depending on the nature or your Report, this can be a member of the HR team, the Legal team or the CC&E team. The authorized team will acknowledge your concern within one business day after receipt by the Lineage Ethics Hotline and will arrange for an initial interview with you to discuss the areas of concern. You will be asked to provide as much information and supporting detail as you can. The authorized team may need to investigate your concern and may involve the CC&E team in the investigation. We will aim to keep you informed of the progress of any investigation and we will provide you with feedback on the final outcome within three months of you raising your concern. The level of feedback will consider the legal obligations of confidentiality Lineage has. You should also treat any information about the investigation as confidential.

### Anonymous Reporting

Reports can be made anonymously. In the event where information making your identification possible were to be transmitted by the public or judicial authority during the course of their proceedings, you will be notified of such transmission and its reasons, unless this information could compromise any ongoing investigation.

### External Counsel

Lineage encourages you to first raise any concerns about wrongdoing at work internally, but we recognize that it may occasionally be appropriate for you to contact an external body such as a regulator where the complaint has been raised internally but ignored or where there has been a recurrence of the same wrongdoing.



In Vietnam, depending on the nature of the concern and the location of the office, the concern may be addressed to the following authorities:

**Department of Public Security of Ho Chi Minh City**

268 Tran Hung Dao Street, Nguyen Cu Trinh Ward, District 1, Ho Chi Minh City, Vietnam

Tel: (069) 3187-344 or (028) 3920-1605

[thanhtra.catphcm@tphcm.gov.vn](mailto:thanhtra.catphcm@tphcm.gov.vn)

**Department of Public Security of Ha Noi City**

No. 87 Tran Hung Dao Street, Tran Hung Dao Ward, Hoan Kiem District, Hanoi City, Vietnam

Tel: (069) 219 4183 or (069) 219 6422 or (069) 2343 647

[cttdt\\_catp@hanoi.gov.vn](mailto:cttdt_catp@hanoi.gov.vn)

**Department of Public Security of Binh Duong Province**

681 Cach Mang Thang Tam, Chanh Nghia Ward, Thu Dau Mot City, Binh Duong Province, Vietnam

Tel: (0274) 3822 638

[banbientap@conganbinhduong.gov.vn](mailto:banbientap@conganbinhduong.gov.vn)

**Department of Public Security of Bac Ninh Province**

No. 14 Ly Thai To Street, Suoi Hoa, Bac Ninh City, Vietnam

Tel: (069) 2609 999

[bbt.ca@bacninh.gov.vn](mailto:bbt.ca@bacninh.gov.vn)

For the avoidance of doubt, the relevant authority may provide further guidance upon receiving your concern.