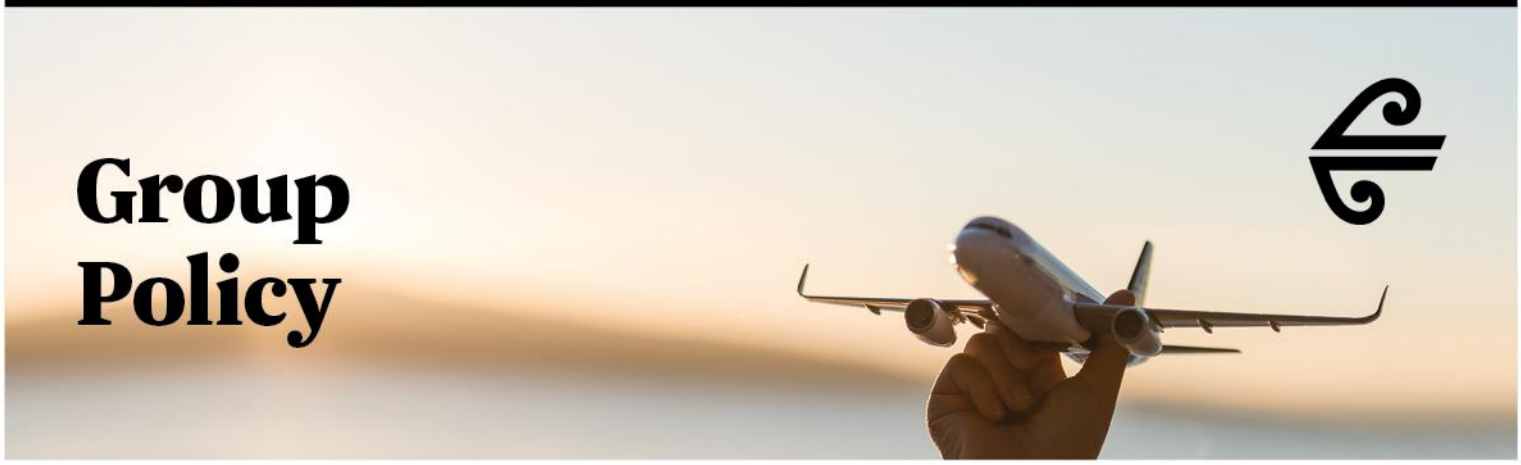


# Anti-bribery and Corruption

## 1.0 Intent

1.1 Air New Zealand is committed to maintaining the highest ethical standards in business conduct and to complying with all applicable anti-bribery and corruption laws.

1.2 Bribery and Corruption are criminal offences in New Zealand and in many other jurisdictions. Failure to comply with the anti-bribery and corruption laws can result in imprisonment for the Air New Zealand employees involved as well as significant fines and reputational damage to both the employees and Air New Zealand itself.

1.3 The purpose of this Policy is to provide guidance about what is considered Bribery and Corruption and to set out Air New Zealand's expectations for its employees as well as any third parties we engage to act on our behalf.

## 2.0 Scope

2.1 This is an Air New Zealand Group Policy which applies to all employees, contractors and other representatives of the Air New Zealand Group, collectively referred to as "employees".

2.2 This Policy should be read in conjunction with the Gifts and Entertainment Policy and the Conflict of Interest Policy. Local ways of working do not override these policy requirements.

## 3.0 Policy Requirements

### 3.2 Zero Tolerance approach to Bribery

3.2.1 Bribery is the offer, promise or giving of anything of value in order to improperly influence a person's actions or decisions to gain or retain a business benefit. Bribery and corruption can take many forms including, the provision or acceptance of cash payments, "facilitation" payments, "kickbacks", political contributions or charitable contributions.

3.2.2 Air New Zealand has a zero tolerance approach to bribery and bribes of any kind must not be made or accepted. If you are making a payment on behalf of Air New Zealand:

- be mindful of what the payment is for;
- consider whether the amount requested is proportionate to the goods and services being provided;
- consult the Legal Chapter if there are suspicions or concerns regarding a payment.

3.2.3 Any request for a facilitation payment must be promptly reported to the Legal Chapter.

### 3.3 Third Parties

3.3.1 Air New Zealand could be liable for the actions of third parties (e.g. agent, contractor, supplier, joint venture partner) acting on its behalf. When engaging third parties:

- undertake sufficient investigation on the third party to confirm that bribery is unlikely (see Appendix 1 for potential "Red flags");
- consult the Legal Chapter for advice if your investigation raises any concerns;

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- document the results of your investigation and make them available to Group Internal Audit or Legal Chapter if requested;
- ensure third parties abide by the principles set out in Air New Zealand's Supplier Code of Conduct and this Policy.

3.3.2 If you are involved in a tender process or award of contracts concerning the provision of goods and services by third parties to Air New Zealand, ensure the appointment process is open, fair and transparent and in compliance with requirements under the Procurement Policy and the Gifts and Entertainment Policy.

### 3.4 Political Donations and Charitable donations

Political donations should not be made to political parties, candidates, or to any political cause or election fund. The only valid exception is where a donation has been expressly approved by the Board.

Charitable donations shall not be made for purposes of gaining commercial advantage. All charitable donations must be made in accordance with the Sponsorships and Donations Policy.

### 3.5 Public Officials

The provision of money or gifts to any Public Official for the purpose of influencing them in their official capacity is prohibited.

### 3.6 Record Keeping and Internal Controls

Employees must maintain accurate and complete records (e.g. receipts and invoices) of payments made to third parties. No attempts shall be made to facilitate or conceal improper payments. An effective system of internal control and monitoring of transactions must be maintained at all times.

### 3.7 Training

Training is an important part of the effective implementation of this Policy. All employees will be provided suitable training on the Code of Conduct as part of their induction process and on an annual basis thereafter. Training includes responsibilities around avoiding bribery and corruption.

## 4.0 Definitions

**Corruption:** The misuse of entrusted power or office, whether in the public or private sector, for private gain.

**Facilitation Payments:** Facilitation payments are typically small, unofficial payments made to secure or expedite a routine government action by a government official. These constitute Bribes under the law, regardless of whether they are a "way of doing business" in a particular country.

**Public Official:** Those in government departments, including employees of government-owned commercial enterprises, international organisations, political parties and political candidates.

**Kickback:** Payment for awarding business given to a person in a position of power or influence for having assisted the supplier in relation to awarding of the business.

## 5.0 Roles and Responsibilities

**All Employees** are responsible for:

- Reading, and complying with this Policy at all times.
- Being vigilant to "red flag" issues which necessitate further investigation.

Reporting incidents of facilitation payments or kickbacks, or any other actual or potential breaches of this Policy or concerns to the Legal Chapter.

**Management:** Responsible for ensuring that all those reporting to them understand and comply with this Policy and are provided adequate and regular training on the Policy.

**Legal Chapter**: Responsible for anti-bribery and anti-corruption training and awareness for employees to support them in complying with their obligations under this Policy.

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## 6.0 Compliance

6.1 Breach of this Policy is viewed by Air New Zealand as serious misconduct and may lead to disciplinary action, up to and including dismissal (or termination of existing contractual arrangements for contractors or other agents). In some circumstances, a breach of this Policy may result in civil or criminal liability.

6.2 The only valid exception to this Policy is where there is an imminent threat of physical harm. In this scenario, the incident must be reported immediately to Group Security and the Legal Chapter for investigation and action.

6.3 **SPEAK UP** - Any known violations of this Policy may be notified to a Manager, HR Business Partner or confidentially through the Speak Up Reporting Line.

6.4 Retaliation against an individual for raising concerns or reporting improper, inappropriate or unethical behavior in good faith under the provisions of this Policy, or participating in the investigation of a complaint, is prohibited.

## 7.0 Related Documents

This Policy should be read and applied in conjunction with the Guardrails under the Empowerment Framework and all other related documents below:

- Code of Conduct
- Supplier Code of Conduct
- Procurement Policy
- Sponsorships and Donations Policy
- Conflict of Interest Policy
- Gifts and Entertainment Policy

## 8.0 Governance and Maintenance

8.1 **Policy Location**
This Policy is published under the Policy Library on Korunet.

8.2 **Review Timetable**
This Policy shall be reviewed regularly by the Legal Chapter and be amended to reflect material changes in law or practice. At a minimum, this Policy will be formally reviewed once every three years by the Policy Management Committee.

8.3 **Contact**
For queries in relation to this Policy, please contact the General Counsel and Company Secretary or Policy@airnz.co.nz

## 9.0 Version History

| Issue | Owner | Approved by | Date |
|---|---|---|---|
| 2.1 | Chief Financial Officer | Policy Management Committee | Oct 2025 |

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## Appendix 1: Potential Bribery/Corruption risk scenarios: "red flags"

There are a number of issues i.e. “red flags” that may raise concerns and require further investigation/due diligence into whether a particular transaction presents a potential bribery issue. Potential issues that may call for further investigation include (noting that this list is not intended to be exhaustive):

- 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 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 Air New Zealand;
- A third party 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 the third party resides or conducts business;
- A third party requests an unexpected additional fee or commission to "facilitate" a service, or a fee that is not published;
- A third party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services;
- A third party requests that a payment is made to "overlook" potential legal violations;
- A third party insists on the use of side letters or refuses to put terms agreed in writing;
- 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 Air New Zealand;
- An individual is offered an unusually generous gift;
- We receive an invoice from a third party that appears to be non-standard or customised;
- We have been invoiced for a commission or fee payment that appears large given the service stated to have been provided;
- The prevalence of bribery in a country (see the Corruption Perceptions Index 2024 compiled by Transparency International)
- Payments of unusually high fees or commissions;
- Requests for cash payments;
- Request for payments to different companies or to different countries;
- Undefined or unreported payments to third parties made on Air New Zealand’s behalf;
- Absence of written agreements;
- Unusually close relationships with government officials;
- A refusal to certify compliance with this Policy.

Employees who encounter any of these red flags must report them promptly to their manager and to the Legal Chapter.

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