VANUATU EGGS

ANTI-BRIBERY AND CORRUPTION

Policy and Procedures

> **OUR COMMITMENT** Vanuatu Eggs does not tolerate bribery or corruption. We compete fairly, make decisions on merit, keep accurate records, and never use a third party to do anything that we are prohibited from doing ourselves.

Document control	Details
Document status	Draft for formal approval
Policy owner	Chief Executive Officer (CEO) or delegated Compliance Officer
Approval authority	Board / Owners of Vanuatu Eggs
Effective date	Upon approval
Review cycle	At least annually, and after any material incident or legal change
Version	1.0 | 4 August 2026
Applies to	All directors, officers, employees, contractors, agents, consultants, volunteers, suppliers and other business associates

Approval

Name / title	Signature	Date

Implementation note: Before approval, Vanuatu Eggs should insert its registered legal entity name, registered office, reporting contact details and the names of the approving officers. This document is an internal governance policy and should be reviewed by Vanuatu legal counsel.

1. Purpose and policy statement

This Policy establishes the rules and procedures Vanuatu Eggs uses to prevent, detect, report and respond to bribery and corruption. It is designed for the Company's poultry farming, hatchery, feed, greenhouse, logistics, procurement, sales, smallholder farmer, community and government-facing activities.

Vanuatu Eggs will conduct business honestly, fairly, transparently and in compliance with applicable law. The Company prohibits bribery and corruption in both the public and private sectors, whether direct or indirect, and whether the proposed benefit is financial or non-financial.

1. No person may offer, promise, give, request, agree to receive or accept a bribe or improper advantage.
2. No person may authorise, encourage, conceal or ignore suspected bribery or corruption.
3. No person may use an agent, supplier, intermediary, family member or other third party to make an improper payment or transfer of value.
4. No person will suffer retaliation for refusing to pay a bribe or for raising a concern in good faith, even if the refusal causes delay, loss of business or additional cost.

> **ZERO TOLERANCE** Commercial pressure, local custom, urgency, instructions from a senior person, or the fact that a payment is small are not excuses for bribery or corruption.

2. Scope

This Policy applies worldwide to Vanuatu Eggs and to every person acting for or on its behalf, including:

5. directors, owners, officers and managers;
6. permanent, part-time, casual and temporary employees;
7. consultants, contractors, labour providers, trainees, interns and volunteers;
8. agents, customs brokers, transporters, sales representatives and introducers;
9. suppliers of fertile eggs, chicks, feed, medicines, vaccines, equipment, construction, utilities and professional services;
10. growers, distributors, resellers, joint-venture participants and community partners; and
11. any other person or organisation performing services for or representing Vanuatu Eggs.

Compliance with this Policy must be included in relevant employment terms, supplier onboarding and contracts. Where applicable law is stricter than this Policy, the stricter rule applies.

3. Legal and governance framework

This Policy must be applied consistently with all laws in the places where Vanuatu Eggs operates or trades. In Vanuatu, relevant instruments include the Penal Code Act [CAP 135], including section 73 concerning corruption and bribery of officials; the Leadership Code Act [CAP 240] when dealing with leaders and public officials; and applicable company, tax, customs, procurement, employment and financial-record obligations.

Section 73 of the Vanuatu Penal Code addresses corrupt acceptance of benefits by public officers and corruptly giving, offering or agreeing to give a bribe with intent to influence a public officer in an official act or omission. Liability can arise even where an improper proposal is not ultimately successful.

This Policy is an internal control document. It does not replace legal advice. The CEO must obtain qualified advice where the facts are uncertain, an investigation may involve criminal conduct, or disclosure to an authority is being considered.

4. Key definitions

Term	Meaning
Bribe	Anything of value offered, promised, given, requested or accepted to improperly influence an action, decision or omission, obtain or retain business, secure an unfair advantage, or reward improper conduct.
Anything of value	Cash, gift cards, discounts, jobs, contracts, commissions, loans, travel, accommodation, meals, entertainment, donations, sponsorships, services, free products, livestock, eggs, feed, transport, preferential treatment, confidential information or any other benefit.
Corruption	Misuse of entrusted power, position, authority or resources for private or improper gain.
Facilitation payment	An unofficial payment or benefit intended to speed up or secure a routine action that an official is already required to perform, such as customs clearance, permits, inspections, utilities or document processing.
Kickback	An improper return of part of a payment, contract value, discount or commission to a person who influenced or awarded the transaction.
Public Official	Any elected or appointed official, public servant, employee or contractor of a government body, local authority, regulator, customs or immigration agency, police, political party, public international organisation, or state-owned or state-controlled enterprise; and any person acting for them.
Business Associate	A third party that supplies, represents, advises, introduces, distributes, transports, grows, purchases or otherwise acts with or for Vanuatu Eggs.
Conflict of interest	An actual, potential or perceived conflict between a person's Vanuatu Eggs duties and their private, family, political, community or financial interests.

5. Prohibited conduct

The following are prohibited, whether done directly or indirectly:

12. bribes, kickbacks, secret commissions, facilitation payments and other improper payments;
13. gifts, hospitality, travel, jobs, contracts or benefits intended to influence a decision or create an obligation;

14. payments to a Public Official, their family member, nominee, political party, business or preferred charity to influence official action;
15. false invoices, inflated pricing, sham consulting services, undisclosed rebates, off-book funds or deliberately vague descriptions;
16. splitting payments or gifts to avoid an approval limit;
17. payments to personal, unnamed or unrelated offshore accounts without a documented legitimate basis and enhanced approval;
18. retaliation, threats, disadvantage or discrimination against a person who refuses a bribe or reports a concern;
19. concealing, destroying or altering relevant records; and
20. ignoring warning signs where a reasonable person would make further enquiries.

6. Gifts, benefits, hospitality and travel

Legitimate, modest hospitality may support normal business relationships. It must never influence, or reasonably appear to influence, a decision. The following approval matrix applies unless the CEO issues a stricter written limit.

Category	Rule	Action
Cash, gift card, voucher, loan or other cash equivalent	Prohibited	Do not offer or accept. Report any offer.
Private-sector gift or hospitality up to VT 2,000	Permitted only if infrequent, lawful, modest and unrelated to a pending decision	No approval; record if circumstances could create a perceived conflict.
Private-sector gift or hospitality over VT 2,000 and up to VT 5,000	Controlled	Record in the Gifts and Hospitality Register within 5 business days.
Over VT 5,000, or cumulative value over VT 15,000 from/to the same party in 12 months	Prior approval required	Written CEO or delegated Compliance Officer approval and register entry.
Any benefit involving a Public Official	High risk	Prior written approval from both the CEO and Policy Owner; register entry. If connected to a decision, inspection, licence, customs, tender or payment, it is prohibited.
During a tender, procurement evaluation, audit, inspection, licensing or enforcement process	Prohibited	No gifts or hospitality to or from relevant parties, regardless of value.
Travel or accommodation paid by a third party	Prior approval required	Written CEO approval, legitimate agenda, reasonable cost and full documentation.

A recipient who cannot reasonably refuse or return an inappropriate gift must immediately declare and surrender it to the Company. The CEO will decide whether it should be returned, donated, shared for a legitimate workplace purpose, or otherwise disposed of transparently. The decision must be documented.

7. Facilitation payments and personal safety

Facilitation payments are prohibited. If a person is asked for one, they should:

21. Ask for the official fee, legal basis, written invoice and government receipt.
22. Explain politely that Vanuatu Eggs does not make unofficial payments.
23. Ask to speak with a supervisor or use an official escalation channel.
24. Leave or pause the transaction if safe to do so and promptly notify the CEO or Policy Owner.
25. Record the date, location, person involved, amount requested, witnesses and outcome.

> **SAFETY EXCEPTION** A payment made only because of an immediate and credible threat to a person's health, safety or liberty will not result in discipline for making the payment. Commercial delay, spoilage, missed delivery, loss of revenue or inconvenience are not safety threats. The payment must be reported within 24 hours, accurately recorded and reviewed.

8. Customary gifts, community support, donations and sponsorships

Vanuatu Eggs respects legitimate community and customary practices. Cultural importance does not permit a payment intended to influence a business or official decision. Any customary contribution made on behalf of the Company must be modest, transparent, documented, paid to a legitimate community body or clearly identified beneficiary, and approved in advance by the CEO.

26. Political donations or support to political parties, candidates or individual politicians on behalf of Vanuatu Eggs are prohibited.
27. Charitable donations, farmer support and sponsorships must have a genuine community or business-purpose rationale and must not be linked to an official act, contract award, permit, land decision, grant, inspection or other advantage.
28. The beneficiary, purpose, amount, decision-maker connections and use of funds must be checked and documented before approval.
29. Payments should be made to the verified organisation or community body, not to an individual's personal account, unless the CEO documents an exceptional legitimate reason.
30. Donations or sponsorships up to VT 100,000 require written CEO approval; amounts above VT 100,000 require written approval from the Board / Owners as well as the CEO.
31. Product donations, including chicks, eggs, feed, equipment or transport, must be valued at a reasonable amount and entered in the Donations and Sponsorship Register.

9. Dealings with governments and Public Officials

Extra care is required in dealings with ministries, provincial and municipal bodies, customary and land authorities where public functions are involved, regulators, customs, immigration, agriculture, biosecurity, utilities, state-owned entities, police, tax authorities and public procurement personnel.

32. Use official processes, forms, bank accounts and published fee schedules wherever available.
33. Obtain an official invoice or assessment before payment and an official receipt afterwards.
34. Do not provide a personal benefit to secure duty relief, tax treatment, permits, land access, electricity, water, freight support, visas, inspections, grants or procurement outcomes.
35. Meetings about material approvals should, where practical, include two Vanuatu Eggs representatives and a written file note.
36. Information supplied to an authority must be truthful, accurate, complete and approved by an authorised person.
37. Government travel, meals, accommodation or per diems funded by Vanuatu Eggs require a documented lawful basis, prior CEO approval and direct payment to the provider or official government account wherever possible.

10. Third parties, procurement and due diligence

Vanuatu Eggs may be responsible for misconduct carried out by a third party acting for it. Due diligence must be proportionate to risk and completed before engagement, renewal or material expansion of work.

10.1 Minimum due diligence

38. verify the legal name, registration, ownership, address, bank account and responsible persons;
39. understand the services, commercial need, relevant experience and proposed fee;
40. identify connections to Public Officials, political parties, Vanuatu Eggs decision-makers or their families;
41. screen for credible allegations, convictions, sanctions, debarment, fraud or corruption;
42. obtain references for higher-risk agents, brokers, consultants, construction providers and intermediaries;
43. document the risk rating, approvals and reasons for selection; and
44. include anti-bribery, accurate-record, audit, cooperation and termination clauses in the written contract.

10.2 Procurement controls

45. Use competitive quotations where reasonably practical and document sole-source justifications.
46. Separate, where practical, the persons who request, approve, receive and pay for goods or services.
47. Require evaluators to declare conflicts before accessing bids or quotations.
48. Evaluate suppliers on documented criteria such as capability, quality, biosecurity, delivery, safety, integrity and total value—not personal relationships or benefits.
49. Match purchase orders, delivery/acceptance evidence and invoices before payment.
50. Do not pay commissions or success fees that are excessive, unclear or linked to an improper outcome.

10.3 Third-party warning signs

Red flag	What it may look like
Government connection	The third party is recommended by, related to, or closely connected with a Public Official involved in the matter.
Unusual payment	Requests for cash, advance payment without basis, split invoices, overpayments, third-party accounts, or banks in unrelated countries.
Vague service	Unclear deliverables, no written contract, inflated fee, unexplained commission or refusal to provide supporting records.
Urgency or secrecy	Pressure to proceed without due diligence, keep the arrangement secret, bypass controls or misdescribe the payment.
Integrity concern	A history or reputation involving bribery, fraud, bid-rigging, smuggling, tax evasion or document falsification.
Official outcome	A promise to “fix,” guarantee or accelerate a permit, customs clearance, inspection, grant, land matter or tender result.

A red flag does not automatically prove wrongdoing, but it must be resolved and documented before work or payment proceeds. Unresolved high-risk matters require CEO review and may require legal advice or rejection of the engagement.

11. Conflicts of interest

Everyone covered by this Policy must promptly declare actual, potential or perceived conflicts. A declaration is required before participating in a decision where the person or a close family member has a financial, employment, political, community or personal interest.

51. Do not select, supervise or approve payment to a related party without disclosure and independent approval.
52. Do not use confidential information, Company property, business opportunities or position for private gain.

53. The Policy Owner must document the management action, which may include recusal, independent review, changed duties, competitive procurement or discontinuing the arrangement.

54. Conflict declarations must be reviewed at onboarding, annually and whenever circumstances change.

12. Payments, books and records

All transactions must be transparent, authorised, supported by genuine documents and recorded accurately in sufficient detail to reflect their true nature. No undisclosed or unrecorded fund, account, asset or liability may be created.

55. Invoices must identify the actual goods or services, dates, quantities, agreed rates, tax treatment and business purpose.

56. Expense claims must include receipts or a documented explanation approved by someone other than the claimant.

57. Payments must be made to the contracted party's verified account unless an exceptional, legitimate reason is documented and approved.

58. False descriptions such as "consulting," "community relations," "miscellaneous," "special handling" or "expediting" must not be used to disguise a payment.

59. Records under this Policy—including approvals, registers, due diligence, contracts, invoices, receipts, training and investigation files—must be retained for at least seven years or longer where required by law, contract, audit hold or investigation.

60. No record relevant to a concern or investigation may be deleted, altered or destroyed, even if the normal retention period has expired.

13. Responsibilities

Role	Core responsibilities
Board / Owners	Approve the Policy; set the ethical tone; oversee material incidents and remediation; review high-value donations and significant breaches.
CEO	Overall accountability; appoint the Policy Owner; approve high-risk matters; ensure resources, independence and reporting; decide external escalation with legal advice.
Policy Owner / Compliance Officer	Maintain registers; advise personnel; conduct risk assessments and training; triage reports; coordinate due diligence, monitoring and investigations.
Managers	Explain controls; model compliant conduct; review expenses and suppliers; escalate red flags; prevent retaliation; ensure corrective actions are completed.
Finance / Procurement	Apply approvals, segregation, vendor checks, invoice controls, accurate coding, record retention and periodic transaction review.
All personnel	Read and follow this Policy; complete training; refuse improper requests; declare conflicts; keep accurate records; report concerns promptly.
Business Associates	Comply with applicable law and contract requirements; maintain accurate records;

Role	Core responsibilities
	cooperate with reviews; report suspected misconduct; flow obligations to relevant subcontractors.

14. Raising concerns and non-retaliation

Anyone who knows or reasonably suspects a breach must report it promptly. A person does not need proof before reporting, but must act honestly and provide the information available to them.

Reports may be made to any of the following:

61. the person's manager, unless that person may be involved;
62. the CEO or designated Policy Owner / Compliance Officer;
63. a director or owner where the concern involves the CEO; or
64. an appropriate external authority where required or protected by law. Personnel are encouraged to obtain confidential legal advice if unsure.

Vanuatu Eggs will accept confidential reports and, where lawful and reasonably practicable, anonymous reports. The Company will protect the reporter's identity as far as possible while conducting a fair investigation.

> **NO RETALIATION** Vanuatu Eggs prohibits dismissal, threats, harassment, reduced hours, lost opportunities, adverse treatment or other retaliation because a person raised a concern, assisted an investigation or refused an improper payment in good faith. Retaliation is itself a serious breach.

A report made maliciously or knowingly containing false information may result in disciplinary action. A report that is mistaken but made honestly will not.

15. Response and investigation procedure

65. Receive and protect. Record the concern in a restricted case file, assess immediate safety and retaliation risks, preserve evidence, and normally acknowledge the report within 2 business days where contact details are available.
66. Triage. The Policy Owner, or an independent delegate where conflicted, should normally complete an initial risk assessment within 5 business days. Consider seniority, public officials, financial exposure, ongoing conduct, evidence risk and any legal reporting obligation.
67. Appoint an investigator. Use a competent and impartial person. Material, criminal, senior-management or cross-border allegations should be referred for independent legal or forensic advice.

68. Plan and investigate. Define the allegations, evidence sources and interview plan. Collect records lawfully, protect confidentiality, provide procedural fairness, and avoid promising absolute secrecy or a particular outcome.

69. Report findings. Apply the balance of probabilities for internal findings unless law or contract requires another standard. Identify substantiated facts, control failures, losses, affected contracts and recommended actions.

70. Decide and remediate. An authorised person who was not implicated must decide disciplinary, contractual, recovery, control, training and disclosure actions. Consider suspension of payments or duties where lawful and necessary to protect the process.

71. Close and monitor. Inform the reporter that the matter has been addressed to the extent appropriate, record the outcome, monitor retaliation risk and verify that corrective actions are completed.

No person may conduct a private investigation, confront a suspected person, access records without authority, or notify an external party in a way that may compromise safety, evidence, legal privilege or a lawful investigation.

16. Training, certification, monitoring and review

72. All personnel must receive this Policy at onboarding and complete risk-appropriate training at least annually.

73. Personnel in procurement, finance, sales, logistics, customs, government relations, land, licensing, community engagement and senior management require enhanced scenario-based training.

74. Higher-risk Business Associates may be required to complete training and certify compliance annually.

75. The Policy Owner will review gifts, conflicts, donations, high-risk third parties, unusual payments and incident trends at least quarterly.

76. The Company will conduct an anti-bribery risk assessment at least annually and before entering a new country, major government-supported project, acquisition, joint venture or high-risk intermediary arrangement.

77. This Policy will be reviewed at least annually and after a material breach, control failure, audit finding or relevant legal change.

17. Breaches and consequences

A breach may expose Vanuatu Eggs and individuals to criminal or civil consequences, contract termination, loss of licences or government support, financial loss and serious reputational damage. Depending on the circumstances and applicable law, consequences may include:

78. coaching, retraining, warning, reassignment or removal of authority;
79. disciplinary action up to and including termination of employment;
80. suspension or termination of a supplier, agent, grower, distributor or other contract;
81. recovery of losses or improper benefits;
82. referral to police, prosecutors, regulators, donors, auditors or other authorities where appropriate or required; and
83. improvements to processes, supervision, systems and training.

Consequences will be applied fairly, consistently and lawfully. Seniority, business value or personal relationships will not excuse misconduct.

Appendix A — Quick decision guide

Question	Required response
Is it cash, a cash equivalent, kickback, secret commission or facilitation payment?	Stop. It is prohibited. Report the request or offer.
Could it influence—or appear to influence—a decision, permit, inspection, tender, contract, payment or official act?	Do not proceed. Seek advice and report the circumstances.
Does it involve a Public Official or a person connected to one?	Treat as high risk. Obtain the required prior approvals and complete due diligence.
Is the purpose, beneficiary, service, price or payment account unclear?	Pause. Resolve and document the red flag before engagement or payment.
Is it a modest private-sector gift or hospitality within the threshold?	Apply the conditions and record/approve it under section 6.
Are you being threatened with immediate harm or detention?	Prioritise safety. Make only the minimum necessary payment, then report within 24 hours.
Are you still unsure?	Do not guess. Pause and ask the CEO or Policy Owner before acting.

Appendix B — Required registers and minimum fields

Record	Minimum information
Gifts and Hospitality Register	Date; giver/recipient; organisation and role; Public Official status; description; estimated value; business context; pending decision; approval; action taken.
Donations and Sponsorship Register	Beneficiary; ownership/leadership; purpose; value including products; government connections; due diligence; approval; payment route; evidence of use.
Conflicts of Interest Register	Declarant; relationship or interest; affected matter; date declared; risk assessment; management action; approver; review/closure date.
Third-Party Due Diligence File	Identity; ownership; bank details; services; fee basis; experience; references; government links; screening; red flags; risk rating; approvals; contract clauses; monitoring.
Incident and Investigation Register	Case number; date; allegation category; reporter protection needs; triage risk; investigator; status; findings; decisions; disclosures; remediation; closure and monitoring.
Facilitation / Safety Payment Report	Date/time/place; requester/recipient; amount; official service; threat details; witnesses; approval if any; receipt; reporting time; response and remediation.

Appendix C — Third-party certification

I certify on behalf of the Business Associate named below that, to the best of my knowledge after reasonable enquiry:

84. we have read and will comply with Vanuatu Eggs' Anti-Bribery and Corruption Policy and all applicable anti-bribery laws;

85. we will not offer, promise, give, request or accept any improper benefit in connection with Vanuatu Eggs business;

86. we have disclosed our owners, relevant Public Official connections, conflicts of interest and any material integrity investigations or sanctions;
87. our invoices and records will accurately describe the services, goods, expenses and recipients;
88. we will promptly report suspected misconduct and cooperate with reasonable reviews; and
89. we will ensure relevant personnel and approved subcontractors follow equivalent requirements.

Field	Details
Business Associate legal name	
Authorised representative and title	
Signature	
Date	

Appendix D — Personnel acknowledgement

I acknowledge that I have received, read and understood this Policy. I agree to comply with it, complete required training, disclose conflicts, keep accurate records and promptly report suspected bribery or corruption. I understand that compliance is a condition of my work or engagement with Vanuatu Eggs.

Field	Details
Full name	
Position / organisation	
Signature	
Date	

References used in preparing this draft

The structure and control topics in this draft were informed by the following public sources. Vanuatu Eggs' final approved wording and controls remain its own.

90. Meat & Livestock Australia — Anti Bribery and Corruption Policy and Procedures
91. Premier Poultry Limited — Anti-Bribery and Corruption Policy commitment
92. Vanuatu Judiciary — Pipite v Public Prosecutor (section 73, Penal Code Act [CAP 135])
93. Vanuatu Financial Services Commission — Companies Act No. 25 of 2012
94. Vanuatu Customs & Inland Revenue — Record Keeping Requirements

Legal review note: This draft reflects publicly available information reviewed on 4 August 2026. Vanuatu Eggs should have local counsel confirm the legal references, reporting pathways, employment consequences and final thresholds before adoption.