

# Anti-Bribery & Anti-Corruption Policy

Classification: Public

## Anti-Bribery and Anti-Corruption Policy Statement

New Era Technology and its subsidiaries (the “Company” or “New Era”) operate in a wide range of legal and business environments. The purpose of this Anti-Bribery and Anti-Corruption Policy (the “Policy”) is to set out the responsibilities of directors, officers and workers of the Company, including independent contractors in the United States and other countries as applicable to the extent they are covered by relevant local laws and legislation in relation to this Policy (for these purposes, each shall be referred to as an “Employee”), about observing and upholding our zero-tolerance position on bribery and corruption. The Policy is also intended to act as a source of information and guidance for those working for New Era. It helps them recognize and deal with bribery and corruption issues, as well as understand their responsibilities.

New Era is committed to conducting business in an ethical and honest manner and is committed to implementing and enforcing systems that ensure bribery is prevented. New Era has zero-tolerance for bribery and corrupt activities. We are committed to acting professionally, fairly, and with integrity in all business dealings and relationships, wherever we operate globally.

New Era will constantly uphold all laws relating to anti-bribery and corruption in all the jurisdictions in which we operate including, but not limited to:

- United States: Foreign Corrupt Practices Act of 1977 (FCPA); state bribery laws
- Australia: Criminal Code Act 1995 (Cth) (the “Australian Criminal Code”)
- United Kingdom: The Bribery Act 2010
- Canada: Criminal Code of Canada; Corruption of Foreign Public Officials Act 1998 (CFPOA)
- United Arab Emirates: Penal Code; Civil Service Laws
- India: The Prevention of Corruption Act 1988 (PCA); The Foreign Contribution (Regulation) Act 2010 (FCRA); The Indian Penal Code 1860 (IPC)

New Era Technology recognizes that bribery and corruption is a serious matter and can have severe consequences such as imprisonment and/or a fine based on regional/local laws. If our company is discovered to have taken part in corrupt activities, we may be subjected to significant fines, be excluded from tendering public contracts, and face serious damage to our reputation. It is with this in mind that we commit to preventing bribery and corruption in our business and take our legal responsibilities seriously.

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## 1. Terms and Definitions

Term / Acronym	Definition / Meaning
<b>"Agent"</b>	Any individual acting as an agent, paid by the company, acting on the company's behalf in negotiating with Third Parties.
<b>"Bribery" / "Corruption"</b>	Bribery occurs when one person offers, pays, seeks or accepts a payment, gift, favor, or a financial or other advantage from another to influence a business outcome improperly, to induce or reward improper conduct or to gain any commercial, contractual, regulatory or personal advantage. It can be direct or indirect through third parties.
<b>"Conflict of Interest"</b>	Occurs when an individual or organization is involved in multiple interests, one of which could possibly corrupt, or be perceived to corrupt, the motivation for an act in another.
<b>"Donation"</b>	A Donation is a voluntary contribution in the form of monetary or non-monetary gifts to a fund or cause for which no return service or payment is expected or made. Contributions to industry associations or fees for memberships in organizations that serve business interests are not necessarily considered Donations.
<b>"Employee"</b>	Directors, officers and workers of the Company, including independent contractors in the United States and other countries as applicable to the extent they are covered by relevant local laws and legislation in relation to this Policy.
<b>"ESG Committee" or "Environmental, Social and Governance Committee"</b>	Includes, but is not limited to, representatives from Human Resources, Corporate Development and GRC (Governance, Risk and Compliance) teams.
<b>"Facilitation Payments"</b>	A form of Bribery in which small payments are made with the purpose of expediting or facilitating the performance by a Public Official of a routine governmental action and not to obtain or retain business or any other undue advantage. Facilitation payments are typically demanded by low-level and low-income Public Officials in exchange for providing services to which one is legally entitled without such payments.
<b>"Gifts, Invitations &amp; Hospitality"</b>	Invitations given or received to social functions, sporting events, meals and entertainment, gifts, or customary tokens of appreciation.
<b>"Intermediary"</b>	Includes but is not limited to Agents, distributors, consultants, sales representatives, implementation partners, and sales partners.
<b>"Kickback"</b>	A bribe to obtain an undue advantage, where a portion of the undue advantage is 'kicked backed' to the person who gave or is supposed to give the undue advantage.
<b>"Public Official"</b>	Officials or employees of any government or other public body, agency, or legal entity, at any level, including officers or employees of state-owned enterprises and officers or employees of enterprises which are mandated by a public body or a state-owned enterprise to administrate public functions.
<b>"Sponsorship"</b>	Sponsorship is about partnering with external organizations to deliver mutual benefits through an exchange of monies, products, services, content, or other intellectual property.
<b>"Third-Party"</b>	Any individual or organization a New Era Employee may come into contact with during the course of their work for us. This includes actual and potential customers, suppliers, business contacts, Intermediaries, government, and public bodies, including their advisors, representatives and officials, politicians, and political parties.
<b>"we", "our", "New Era", "New Era Technology", "us" or "Company"</b>	Refers to New Era Technology and its subsidiaries.

## 2. Scope

This Policy applies to all New Era Technology Employees, regardless of location (within or outside of the jurisdictions in which the Company operates).

We may have additional supplementary regional anti-bribery and anti-corruption policies that could address legislation specific to that country and/or region.

Any arrangements our company makes with a Third-Party are subject to clear contractual terms, including specific provisions that require the Third-Party to comply with minimum standards and procedures relating to anti-bribery and corruption.

This Policy does not form part of any Employee's contract of employment, and New Era reserves the right to amend the Policy at any time to improve its effectiveness at combatting bribery and corruption.

## 3. Roles and Responsibilities

This Policy has been agreed upon and implemented following review and approvals from New Era Technology's executive leadership team.

This Policy has been ratified by the New Era Board of Directors.

The Chief Financial Officer (CFO) has overall responsibility for the effective operation of this Policy. The CFO has delegated responsibility for overseeing the implementation of the Policy to representatives from the Human Resources, Corporate Development and Governance, Risk & Compliance (GRC) teams ("ESG Committee"). Suggestions for changes to this Policy should be reported to [GRC@neweratech.com](mailto:GRC@neweratech.com).

Line managers have day-to-day responsibility for enforcing this Policy, and Employees should refer any initial questions about this Policy to line managers.

This Policy is reviewed annually by members of the ESG Committee. Changes may be made at any time as government guidance develops.

## 4. Policy

Corruption is the abuse of entrusted power for private and usually commercial gain. New Era takes a zero-tolerance approach to corruption and is committed to carrying out business fairly, honestly, and openly, and without improper influence. New Era does not, either directly or indirectly, through intermediaries or other third parties, solicit, receive, offer, promise, or provide any financial or other advantage of material value or otherwise exercise improper influence in its dealings with other businesses, or with government or public officials with the intention of obtaining any improper advantage in the conduct of its business.

All New Era Technology Employees are responsible for ensuring that New Era business is undertaken with the utmost integrity with regard to the following matters:

### Fraud and Extortion

Fraud and extortion are criminal offenses. New Era prohibits the direct or indirect demand for or acceptance of any advantage, through deception or otherwise, which is used for an Employee, Third-Party or New Era's benefit.

Fraud is generally defined as the intentional act of deception, misrepresentation, or concealment carried out to secure an unfair or unlawful gain. It involves deliberate actions designed to mislead or manipulate others, typically for personal or organizational benefit.

Fraud differs from an error in that the underlying action is intentional, not accidental or due to negligence.

Three conditions are commonly present when fraud occurs:

1. **Incentive or Pressure:** The individual is under pressure or has a motive to commit fraud, such as financial difficulties, unrealistic performance targets, or personal gain.
2. **Opportunity:** Weaknesses in internal controls or oversight provide the individual with the means to commit the fraud without detection.
3. **Rationalization:** The individual justifies the fraudulent behavior, often convincing themselves that the act is harmless, deserved, or will be corrected later.

### Ethical Conduct and Anti-Fraud Policy Statement

All employees are expected to uphold the highest standards of ethical behavior, integrity, and professionalism in the conduct of Company business. This includes interactions with colleagues, customers, vendors, and other stakeholders.

Employees must exercise sound judgment and act in a manner that reflects the Company's values and commitment to lawful and ethical practices. Any form of fraud, misrepresentation, or unethical conduct is strictly prohibited.

**Examples of Prohibited Conduct:**

- Forging or falsifying documents or signatures.
- Misuse or theft of Company funds or assets.
- Improper handling or reporting of financial transactions, including sales and purchases.
- Profiteering based on insider knowledge of Company operations or plans.
- Unauthorized disclosure of confidential or proprietary information.
- Sharing information about the Company's business activities with unauthorized individuals.
- Unauthorized destruction, removal, or misuse of Company records, equipment, or property.
- Falsifying employment or payroll data (including timesheets).
- Failing to report known or suspected instances of fraud or misrepresentation.

## Bribery

New Era Technology prohibits all forms of bribery.

Bribery refers to the act of offering, giving, promising, asking, agreeing, receiving, accepting, or soliciting something of value or of an advantage so as to induce or influence an action or decision.

A bribe refers to any inducement, reward, or object/item of value offered to another individual in order to gain commercial, contractual, regulatory, or personal advantage.

Bribery is not limited to the act of offering a bribe. If an individual is on the receiving end of a bribe and they accept it, they are also breaking the law.

Bribery is illegal. Employees must not engage in any form of bribery, or through a Third-Party such as an agent or distributor. They must not bribe a foreign public official anywhere in the world. They must not accept bribes in any form and if they are uncertain about whether something is a bribe or a gift or act of hospitality, they must seek further advice from their local Human Resources department.

## Facilitation Payments and Kickbacks

New Era Technology does not accept and will not make any form of facilitation payments of any nature. We recognize that facilitation payments are a form of bribery that involves expediting or facilitating the performance of any public official for a routine governmental action. We recognize that they tend to be made by low-level officials with the intention of securing or speeding up the performance of a certain duty or action.

New Era does not allow kickbacks to be made or accepted. We recognize that kickbacks are typically made in exchange for a business favor or advantage.

We also recognize that, despite our strict policy on facilitation payments and kickbacks, Employees may face a situation where avoiding a facilitation payment or kickback may put their/their family's personal security at risk. Under these circumstances, the following steps must be taken:

1. Keep any amount to the minimum.
2. Ask for a receipt, detailing the amount and reason for the payment.
3. Create a record concerning the payment.
4. Report this incident to your line manager.

## Gifts and Hospitality

New Era Technology **accepts** normal and appropriate gestures of hospitality and goodwill (whether given to/received from third parties) so long as the giving or receiving of gifts meets the following requirements:

1. It is not made with the intention of influencing the party to whom it is being given, to obtain or reward the retention of a business or a business advantage, or as an explicit or implicit exchange for favors or benefits.
2. It is not made with the suggestion that a return favor is expected.
3. It is in compliance with local law.
4. It is given in the name of the company, not in an individual's name.
5. It does not include cash or a cash equivalent, e.g., a voucher or gift certificate.
6. It is appropriate for the circumstances, e.g., giving small gifts around a holiday or as a small thank you to a company for helping with a large project upon completion.
7. It is of an appropriate type and value and given at an appropriate time, taking into account the reason for the gift.
8. It is given or received openly, not secretly.
9. It is not selectively given to a key, influential person, clearly with the intention of directly influencing them.
10. It is not above a certain excessive value, as defined by company policies.

11. It is not an offer to, or accepted from, a government official or representative or politician or political party, without the prior approval of the local HR department. Note: Employees who fail to comply to the approval process may face disciplinary action up to and including termination.

Where it is inappropriate to decline the offer of a gift (i.e., when meeting with an individual of a certain religion/culture who may take offense), the gift may be accepted so long as it has been approved following the HR department's approval process.

New Era recognizes that the practice of giving and receiving business gifts varies between countries, regions, cultures, and religions, so definitions of what is acceptable and not acceptable will inevitably differ for each.

The intention behind a gift being given/received should always be considered. If there is any uncertainty, the advice of the HR department should be sought.

As good practice, gifts given and received should always be disclosed to line managers. Managers, if unsure or have any questions about these gifts should reach out to Human Resources to discuss.

Employees must ensure all expense claims relating to Gifts, Invitations & Hospitality or expenses incurred to Third Parties are submitted in accordance with the New Era expenses policy and specifically record the reason for the expenditure. It is the Employee's responsibility to produce invoices or other documents and records relating to dealings with Third Parties, such as clients, suppliers, and business contacts, should be prepared and maintained with strict accuracy and completeness.

It is **not acceptable** for a New Era Employee (or someone on their behalf) to:

1. Give, promise to give, or offer, a payment, gift, or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given.
2. Give, promise to give, or offer, a payment, gift, or hospitality to a Public Official or Third-Party to 'facilitate' or expedite a routine procedure.
3. Accept payment from a Third-Party that a New Era Employee knows, or suspects is offered with the expectation that it will obtain a business advantage for them.
4. Accept a gift or hospitality from a Third-Party if a New Era Employee knows or suspects that it is offered or provided with an expectation that a business advantage will be provided by us in return.
5. Threaten or retaliate against another Employee who has refused to commit a bribery offense or who has raised concerns under this policy.
6. Engage in any activity that might lead to a breach of this policy or perceived breach of this policy.

### What is PROHIBITED when giving/receiving gifts and hospitality

This policy does not prohibit normal and appropriate hospitality (given and received) to or from Third Parties.

Employees are prohibited from accepting a gift or giving a gift to a Third-Party in the following situations:



1. It is made with the intention of influencing a Third-Party to obtain or retain business, to gain a business advantage, or to reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favors or benefits.
2. It is given in an Employee's name and not in the name of the Company.
3. It includes cash or a cash equivalent such as gift certificates or vouchers.
4. It is of an inappropriate type and value and given at an inappropriate time (e.g., during a tender process).
5. It is given secretly and not openly.

We appreciate that the practice of giving business gifts varies between countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether in all the circumstances the gift or hospitality is reasonable, justifiable, and is proportionate. The intention behind the gift should always be considered.

If there is any uncertainty, the advice of the Human Resources department should be sought. Employees may also reference their regional Employee Handbook for further guidance.

## Third Parties

New Era Technology is aware that its reputation may be damaged by the conduct of third parties acting on its behalf or by others with which it does business. In certain circumstances, their actions can have legal implications for New Era. As such, it is not acceptable for a Third-Party acting on New Era's behalf to act in a way which would breach this policy were the act in question undertaken by New Era directly. New Era is therefore committed to (a) taking reasonable steps to ensure that its business partners are made aware of, understand and adhere to this policy (and, where relevant, its associated procedures); (b) verifying the integrity and reputation of its business partners through appropriate and reasonable due diligence in light of perceived levels of risk; and (c) (where appropriate and possible) putting in place appropriate and reasonable controls to monitor the use of New Era's money by third parties acting on New Era's behalf.

## Government

New Era Technology conducts business with various national and local governments and with government-owned entities. While Employees must always follow the highest standards of business ethics with all customers, Employees should be aware that there are special rules that apply to doing business with a government. Some practices that are acceptable when a private company is the client, such as nominal gifts or entertainment, may cause problems, or in some cases be a violation of a law, when working with governments or government agencies. All Employees involved in any part of the process of soliciting from or providing service to a government entity have special obligations to follow Company policies regarding doing business with the government. These policies also apply in circumstances where Employees are supervising the work of third parties, such as consultants, agents, or suppliers. Employees who have

responsibilities for recruitment or hiring decisions must follow applicable laws regarding hiring former government officials, their family members, or lobbyists.

## Political Contributions

New Era Technology and its subsidiaries will not make contributions to any political official, political candidate, political party, and/or political action committee without the written authorization of the Board of Directors of New Era Technology, Inc.

## Charitable Contributions

New Era Technology accepts (and encourages) the act of donating to charities – whether through services, knowledge, time, or direct financial contributions (cash or otherwise) – and agrees to disclose all charitable contributions it makes.

Employees must be careful to ensure that charitable contributions are not used to facilitate and conceal acts of bribery.

We will ensure that all charitable donations made are legal and ethical under local laws and practices and that donations are not offered/made without the approval of the senior leadership.

## Use of Company Assets

Employees and third parties have a responsibility to protect New Era's assets from theft, loss, abuse, unauthorized use, or disposal. They must use New Era assets only for purposes related to conducting their New Era responsibilities and may use company assets for other (including personal) uses only when properly authorized.

## Conflict of Interest

New Era Technology Employees must avoid conflicts of interest and are expected to perform their duties conscientiously, honestly and in accordance with the best interests of New Era. These persons must not abuse their position, misuse confidential knowledge for personal or third-party gain, or have any direct involvement in any business interest which diverts their attention from or is in conflict with, New Era's commercial interests, or which in any way compromises their independence and impartiality.

## Mergers, Acquisitions, and Joint Ventures

New Era Technology is committed to undertaking appropriate and reasonable due diligence on the reputation and integrity of any business in which it invests.

## 5. Raising a Concern; Suspected Breach of Policy

This section of the policy covers three (3) areas:

1. How to raise a concern.
2. What to do as a victim of bribery or corruption.
3. Protection.

### **How to raise a concern:**

Employees should speak to their direct manager or the Human Resources department if/when they:

- Believe or suspect that a conflict with this Policy has occurred or may occur in the future.
- Have any issue or suspicion of bribery or corrupt activities occurring in relation to New Era.

The Employee may also file a complaint, in writing, in accordance with their local complaint/grievance procedures or where one does not exist, use the Complaint Procedure (Appendix A). If unsure which procedure to follow, ask your local Human Resources team.

**What to do as a victim of bribery or corruption:** The Employee must tell their local Human Resources department as soon as possible if they are offered a bribe by anyone, if they are asked to make one, if they suspect that they may be bribed or asked to make a bribe in the near future, or if they have reason to believe that they are a victim of another corrupt activity.

**Protection:** If an Employee refuses to accept or offer a bribe or reports a concern relating to potential act(s) of bribery or corruption, New Era understands that they may feel worried about potential repercussions. New Era will support anyone who raises concerns in good faith under this policy, even if investigation finds that they were mistaken.

New Era will ensure that no one suffers any detrimental treatment as a result of refusing to accept or offer a bribe or other corrupt activities or because they reported a concern relating to potential act(s) of bribery or corruption. Note. Detrimental treatment refers to dismissal, disciplinary action, threats, or unfavorable treatment in relation to the concern the individual raised.

If an Employee has reason to believe they've been subjected to unjust treatment as a result of a concern or refusal to accept a bribe, they must inform their line manager or the local Human Resources department immediately.

## 6. Risk Assessment, Training, and Communication

New Era Technology is committed to ensuring that its exposure to corrupt activity is subject to periodic risk assessments and regular reviews of those assessments.

Training on this policy will be provided as part of the induction process for all new employees. Employees will also receive regular, relevant training on how to adhere to this policy, and will be asked at least once every two years (or as and when there are any significant changes made to the policy) to formally accept that they will comply with this policy.

New Era Technology's anti-bribery and anti-corruption policy and zero-tolerance attitude will be communicated to all suppliers, contractors, business partners, and any third parties at the outset of business relations, and as appropriate thereafter.

## 7. Recordkeeping

New Era Technology will keep detailed and accurate financial records and will have appropriate internal controls in place to act as evidence for all payments made.

Employees must ensure all expense claims relating to Gifts, Invitations & Hospitality or expenses incurred to Third Parties are submitted in accordance with the New Era expenses policy and specifically record the reason for the expenditure. It is the employee's responsibility to produce invoices or other documents and records relating to dealings with Third Parties, such as clients, suppliers, and business contacts, should be prepared and maintained with strict accuracy and completeness. These expense submissions serve as written record for payments made to third parties and are subject to managerial review.

## 8. Compliance, Monitoring and Enforcement

This Policy is intended for all New Era businesses, in all countries.

Employees must ensure that they read, understand and comply with this Policy and with any training or other anti-bribery and anti-corruption information they are given.

New Era Technology seeks to proactively prevent and mitigate instances of non-compliance with this Policy.

New Era Technology's ESG committee is responsible for monitoring the effectiveness of this Policy and will review the implementation of it on a regular basis. They will assess its suitability, adequacy, and effectiveness.

Any need for improvements will be applied as soon as possible. Employees are encouraged to offer their feedback on this Policy if they have any suggestions for how it may be improved. Feedback of this nature should be addressed to [GRC@neweratech.com](mailto:GRC@neweratech.com).

The prevention, detection and reporting of bribery and other forms of corruption in any part of our business or supply chains is the responsibility of all those working for us or under our control and we are all required to avoid any activity that might lead to, or suggest, a breach of this Policy.

New Era Employees who violate or breach this Policy are subject to disciplinary action, up to and including dismissal.

Suppliers or third-parties who violate this Policy may be subject to termination of all commercial relationships with New Era.

## 9. Duty to Cooperate

New Era Technology may at times undertake a more detailed review of certain transactions. As part of these reviews, New Era requires all Employees, agents, and Third-Party representatives to cooperate with New Era, external legal counsel, outside auditors, or other similar parties. New Era views failure to cooperate in an internal review as a breach of an Employee's obligations to the Company and will deal with this failure in accordance with any local laws or regulations.

## 10. Acknowledgment

Those in receipt of this New Era Technology Anti-Bribery and Anti-Corruption Policy acknowledge its receipt and understanding of its contents; and that New Era Technology expressly reserves the right to change, modify, or delete its provisions without notice.

## Appendix A: Complaint Procedure

If an Employee is subjected to, or if an Employee witnesses conduct the Employee believes to be unlawful or conduct that is believed to be in violation of this Policy, the Employee must report this conduct to the Employee's direct manager or Human Resources at the earliest opportunity. If the conduct involves the Employee's direct manager, or if the Employee believes it would be inappropriate to report the conduct to the direct manager, then the Employee must report this conduct to another member of the management team or Human Resources at the earliest opportunity. The complaint should be as detailed as possible, including all pertinent facts and circumstances, the names of all individuals involved, and the names of all witnesses.

No Employee shall be discharged or retaliated against in any manner because that Employee made a bona fide complaint in compliance with this Complaint Procedure or assisted in the investigation of a complaint.

Once a complaint is received, the Company will conduct an impartial investigation in compliance with the law. All Employees are required to cooperate in these investigations by, for example, providing all pertinent information to the Company. Although the facts gathered during the investigation and the Company's findings will be considered confidential, information will be shared on a need-to-know basis.

Any Employee who is found to have engaged in improper conduct shall be subject to disciplinary action, up to and including termination, depending on the circumstances.

If an Employee has made a complaint which has not been promptly handled, or if the results of the investigation or disposition of the complaint is not satisfactory, the Employee should report the basis for the dissatisfaction to the Employee's manager, another member of the management team or Human Resources at the first opportunity.

Employees must be truthful in reporting complaints and providing information during an investigation. An Employee who knowingly and intentionally makes a false complaint under this Policy or intentionally provides false information during an investigation of a complaint will be subject to discipline, up to and including termination.

## Appendix B: Red Flags – Detecting Bribery and/or Corruption.

While working at New Era, the following is a list of possible red flags that may arise, and which may raise concerns under various anti-bribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only.

If an Employee encounters any of these red flags while working for us, the Employee should speak to their direct manager or the Human Resources department or they may file a complaint, in writing, in accordance with their local complaint/grievance procedures or where one does not exist, use the Complaint Procedure (Appendix A). If unsure which procedure to follow, ask your local Human Resources team.

1. An Employee becomes aware that a Third-Party engages in, or has been accused of engaging in, improper business practices.
2. If the Third-Party refuses to divulge adequate information during due diligence procedure.
3. An Employee learns that 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 Public Officials.
4. 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 us.
5. 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.
6. A Third-Party requests that payment is made to a country or geographic location different from where the Third-Party resides or conducts business.
7. A Third-Party requests an unexpected additional fee or commission to 'facilitate' a service.
8. A Third-Party demands lavish Gifts, Invitations, or Hospitality before commencing or continuing contractual negotiations or provision of service.
9. A Third-Party requests that a payment is made to 'overlook' potential legal violations.
10. A Third-Party requests that an Employee provide employment or some other advantage to a friend or relative.
11. A Third-Party requests that an Employee make a political contribution or donation to the party or charity of their choice before agreeing to undertake a business relationship with New Era.
12. An Employee receives an invoice from a Third-Party that appears to be non-standard or customized.
13. A Third-Party refuses to put terms agreed in writing.
14. An Employee notices that we have been invoiced for a commission or fee payment that appears large given the service stated to have been provided.
15. A Third-Party requests or requires the use of an Agent, intermediary, consultant, distributor, or supplier that is not typically used by or known to us.
16. An Employee is offered an unusually generous gift or lavish hospitality by a Third-Party.

## Document Information

Reference	ESG Framework
<b>Title</b>	Anti-Corruption and Anti-Bribery Policy
<b>Purpose</b>	The purpose of this policy is to set out the responsibilities of New Era and those who work for us about observing and upholding our zero-tolerance position on bribery and corruption. The policy is also intended to act as a source of information and guidance for those working for New Era. It helps them recognize and deal with bribery and corruption issues, as well as understand their responsibilities.
<b>Owner</b>	Chief Financial Officer (CFO)
<b>Document Approvers</b>	ESG Committee
<b>Intended Audience</b>	New Era Technology permanent, temporary, and contracted staff and, in certain instances, independent contractors; New Era Suppliers and third parties.
<b>Review Plan</b>	Annually
<b>Document Classification</b>	Public

## Document History

VERSION CONTROL			
Revision	Date	Record of Changes	Released/Released By
<b>V1.0</b>	Jul 2023	Approved release	ESG Committee
<b>V2.0</b>	Jan 2024	Annual review; Title revisions; Policy alignments; and Approved release	ESG Committee
<b>V3.0</b>	Sep 2024	Document owner/approvers updates	ESG Committee
<b>V4.0</b>	Nov 2025	Annual review; statement updates; owner/approvers updates	ESG Committee

## Control of Hardcopy Versions

The digital version of this document is the most recent version. It is the responsibility of the individual to ensure that any printed version is the most recent version. The printed version of this manual is uncontrolled, and cannot be relied upon, except when formally issued by a member of the ESG Committee and provided with a document reference number and revision in the fields below:

<b>Document Ref.</b>	<b>Rev.</b>	<b>Uncontrolled Copy</b>	<b>X</b>	<b>Controlled Copy</b>
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## References

Standard / Framework / Other	Title	Description
<b>Corporate Policy</b>	Employee Handbook	Code of Ethics and Business Conduct: a set of rules that details New Era's values, ethics, and beliefs including the rules that govern legal compliance.
<b>Corporate Policy</b>	Employee Handbook	Policies, in addition to the Code of Ethics and Business Conduct, including but not limited to Equal Employment Opportunity policy; Anti-Discrimination And Anti-Harassment Policy; "Whistleblower" Protection policy; Anti-Retaliation policy; Complaint Procedure; Open Door Policy; Standards of Conduct; Electronic Information and Communications policy; Confidential Information policy; Customer Relations policy.
<b>Corporate Policy</b>	Whistleblowing Policy	Ensures that an Employee can raise concerns about wrongdoing or misconduct within New Era without fear of victimization, subsequent discrimination, disadvantage or dismissal.
<a href="https://www.globalcompliance.ws.com/anti-corruption/anti-corruption-laws-around-the-world/">https://www.globalcompliance.ws.com/anti-corruption/anti-corruption-laws-around-the-world/</a>	Anti-Corruption Laws Around the World (2017)	Provides an overview of the relevant anti-bribery laws in 46 jurisdictions regulating domestic bribery. It covers both private-to-public and public-to-private and corruption of foreign public officials. The handbook also provides practices to mitigate the potential crime liabilities as well as administrative and reputational risks associated with bribery and corruption.
<a href="https://cms.law/en/int/publication/cms-guide-to-anti-bribery-and-corruption-laws">https://cms.law/en/int/publication/cms-guide-to-anti-bribery-and-corruption-laws</a>	CMS Guide to Anti-Bribery and Corruption Laws 2021	Provided a broad overview and comparison of the anti-corruption laws across 45 countries (does not include US & Canada).