

Clause 4.5 requires the bribery risk assessment BEFORE controls are selected, and Clause 8.2 requires due diligence proportionate to assessed risk. The columns auditors test hardest are the due diligence level and the split between financial and non-financial controls — ISO 37001 requires both, and most organisations arrive with only the financial half. This register is evidence that procedures existed and operated; it is not legal advice and it is not itself a defence to any offence.

REF	ACTIVITY OR TRANSACTION	ENTITY / JURISDICTION	COUNTERPARTY OR ASSOCIATE TYPE	BRIBERY SCENARIO (WHO MIGHT PAY WHOM, FOR WHAT)	WHO BENEFITS	INHERENT LIKELIHOOD (1-5)	INHERENT CONSEQUENCE (1-5)	INHERENT RISK	DUE DILIGENCE LEVEL APPLIED	FINANCIAL CONTROLS	NON-FINANCIAL CONTROLS	RESIDUAL RISK	OWNER	APPROVED BY	NEXT REVIEW	CLAUSE
BR-01	Use of local agent to obtain permits	PNG branch	Third-party agent	Agent pays an official to accelerate a permit and recovers it as a 'facilitation fee'	The group, via faster project start	4	5	High	Enhanced — beneficial ownership, adverse media, references, site visit	Agent paid only against itemised invoice; no cash; two-person approval above \$5k	Written anti-bribery clause with audit and termination rights; annual recertification	Medium	Country Manager	Group Compliance Committee	2027-02-28	4.5, 8.2, 8.5
BR-02	Customs clearance for imported plant	Indonesia operations	Customs broker	Broker makes an unofficial payment to release equipment held at port	The group, via avoided demurrage	4	4	High	Enhanced — broker licence verified, payment history reviewed	No petty cash at port; all disbursements itemised and reconciled monthly	Written no-facilitation-payments instruction; escalation route for detained goods	Medium	Logistics Manager	Group Compliance Committee	2027-01-31	8.2, 8.5, 8.6
BR-03	Public tender submission	Australia — Commonwealth	Government buyer	Employee offers hospitality or a benefit to an evaluator during a live procurement	The group, via award	2	5	Medium	Standard — evaluator relationships declared; conflict register checked	No entertainment spend permitted during a live tender period	Pre-tender declaration signed by bid team; gifts and hospitality blackout	Low	Bid Director	General Counsel	2027-06-30	8.2, 8.4
BR-04	Joint venture with local partner	Middle East	JV partner	Partner uses its own government relationships improperly; conduct is attributed to the group	The joint venture	3	5	High	Enhanced — ownership traced, PEP screening, prior conduct reviewed	JV payments through a controlled account; group visibility of ledgers	Anti-bribery obligations in the JV agreement; group right to audit; exit trigger	Medium	Regional Director	Board Risk Committee	2027-03-31	8.2, 8.5

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BR-05	Engagement of subcontractors	Australia and offshore	Subcontractor	Subcontractor bribes an inspector to pass substandard work	The subcontractor, and the group via schedule	3	4	Medium	Standard — prequalification questionnaire; enhanced above \$2m	Payment against verified milestones only; retention held	Flow-down anti-bribery clause; independent inspection on high-risk work	Low	Project Manager	Country Manager	2027-04-30	8.2, 8.5
BR-06	Gifts and hospitality to clients	Group-wide	Private-sector client	Hospitality is used to influence an award decision rather than maintain a relationship	The group	3	3	Medium	Standard — register review	Threshold approvals; nothing above threshold without written approval	Gifts and hospitality register; blackout during live tenders; annual training	Low	Compliance Manager	General Counsel	2027-06-30	8.3, 8.4
BR-07	Charitable donations and sponsorships	Group-wide	Community body or NGO	A donation is directed to an entity connected to a decision-maker	The group	2	4	Medium	Enhanced — recipient ownership and connections checked	Donations paid only to verified bank accounts of registered entities	Donations policy; no donations requested by a customer or official	Low	Compliance Manager	General Counsel	2027-06-30	8.4
BR-08	Hiring referred by a client or official	Group-wide	Candidate	A role is offered to a relative of a decision-maker in exchange for favour	The group	2	4	Medium	Standard — conflict declaration at offer stage	No off-payroll arrangements; standard salary banding applies	Recruitment conflict declaration; HR escalation where a referral source is a counterparty	Low	HR Manager	Compliance Manager	2027-06-30	7.2, 8.2
BR-09	Petty cash at remote sites	Offshore sites	Local officials	Site cash is used for small unofficial payments that are never recorded as such	Site operations	4	3	High	Not applicable — control-led	Petty cash eliminated at high-risk sites; card-only with itemised reconciliation	Site manager attestation each month; unannounced spot checks	Medium	Finance Controller	Country Manager	2027-01-31	8.5
BR-10	Expediting visas and work permits	Offshore operations	Immigration agent	Agent pays an official to jump a queue and bills it as a service fee	The group, via mobilisation speed	3	3	Medium	Standard — agent licence and invoice detail verified	Invoices must itemise government fees separately from service fees	Written no-facilitation instruction; alternative agent retained	Low	Mobilisation Lead	Country Manager	2027-05-31	8.2, 8.5

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BR-11	Raising concerns and investigation	Group-wide	Any	A concern is raised and not acted on, or the person raising it suffers detriment	n/a — control failure	2	5	Medium	Not applicable — control-led	Investigation budget independent of the business unit investigated	Anonymous channel; anti-retaliation commitment; investigation procedure; outcomes reported to the governing body	Low	Anti-Bribery Function	Board Risk Committee	2027-06-30	8.9, 8.10
BR-12	Board and top-management oversight	Group-wide	n/a	Oversight is nominal; the anti-bribery function lacks access or resource	n/a — governance failure	2	5	Medium	Not applicable — control-led	Anti-bribery function budget set by the board, not the business	Direct reporting line to the governing body; standing agenda item; annual effectiveness review	Low	Company Secretary	Board	2027-06-30	5.1, 5.3, 9.3

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