

Anti-Bribery and Anti-Corruption Policy

1. PURPOSE

Euroz Hartleys Group Limited (“Euroz Hartleys Group”) conducts its activities in an ethical and appropriate manner as well as complying with the laws and regulations of each jurisdiction in which it operates. The purpose of this Anti-Bribery and Anti-Corruption Policy (“Policy”) is to provide staff and contractors with a clear set of guidelines that form part of the Corporate Governance Framework.

2. OBJECTIVES

Euroz Hartleys Group and its subsidiaries (Collectively “Euroz Hartleys Group”) are committed to conducting its business and activities with integrity and in accordance with all applicable laws, rules and regulations.

To achieve this objective:

- Euroz Hartleys Group will not engage in corrupt business practices;
- Euroz Hartleys Group has in place procedures to prevent bribery and corruption involving any director, officer, employee, contractor or other party representing Euroz;
- Euroz Hartleys Group does, at a minimum, comply with all applicable laws, regulations and standards, including Applicable Anti-Bribery Laws, or, where internal policies require a higher standard, will comply with such higher standard.

3. COMPLIANCE

This Policy applies in all jurisdictions in which Euroz Hartleys Group operates and applies to all Euroz Hartleys Group directors, officers, executives, employees, agents, independent consultants, contractors and other Euroz Hartleys Limited representatives (“Euroz Hartleys Personnel”). All directors, officers, executives and employees are required to review and adhere to this Policy as part of their employment conditions. Agents, contractors and other Euroz Hartleys Limited representatives shall be required to adhere to this Policy as a fundamental term of their engagement.

4. GENERAL POLICY REQUIREMENTS

Euroz Hartleys Group prohibits activities involving bribery, corruption, payment of secret commissions and the exercise of improper influence in all jurisdictions in which Euroz Hartleys Group operates. This Policy applies to dealings with both public officials and to private organisations and individuals operating as commercial associates.

Gifts and entertainment, political contributions, charitable contributions, offers of employment and sponsored travel have the potential to be misused as a disguise for bribes for the purpose of influencing decisions or obtaining an advantage. In some circumstances it may be difficult to determine the true nature of some types of payments. Accordingly, Euroz Hartleys Group has adopted this Policy to ensure openness and transparency in dealings with these payments.

4.1 Corrupt Payments Prohibited

Euroz Hartleys Personnel are prohibited from making or accepting any corrupt payments. Without limitation, Euroz Hartleys Group specifically prohibits:

- The promise, offering, payment, solicitation or acceptance of bribes in any form, including the offer or promise of employment or sponsorship.
- Engagement in any form of corrupt business practices, whether for the benefit of Euroz Hartleys Group, yourself or another party.
- Facilitation payments, even if they may appear to be permitted under local laws.

Requests from public officials or commercial associates to make or accept any form of corrupt payment must be immediately reported to the Chief Operating Officer (“COO”) or Head of Risk in accordance with the Euroz Hartleys Group Whistleblower Policy.

4.2 Gifts and Entertainment

The offer, promise, giving or receiving of any gift or entertainment to or from public officials or commercial associates has the potential to be construed, or used by others to allege, that Euroz Hartleys Group is trying to obtain or receive favorable business treatment by providing individuals with personal benefits.

However, the giving or receiving of gifts or hospitality is not always prohibited by applicable anti-bribery laws or this Policy, if the gift or hospitality is for a genuine purpose, reasonable and provided as a common courtesy associated with the ordinary course of business.

Euroz Hartleys Group has adopted the following general guidelines for determining the appropriateness of gifts and entertainment to or from public officials and commercial associates, however, except as expressly noted below, giving of gifts or entertainment require the prior approval of the Chairman, Managing Director or COO:

- The gift is not made in cash or cash equivalents and otherwise complies with the Euroz Hartleys Group Code of Conduct and applicable laws.
- The gift or entertainment is infrequent, reasonable and proportionate in value considering the local custom and law, position of the recipient and circumstances.
- The timing of the gifting or entertainment has been considered objectively in respect of past, pending or future business activities and could not be perceived as a bribe.
- Any gift or entertainment to or for commercial associates which has a value less than A\$100, and which otherwise complies with this Policy, does not need to be approved by the Chairman, Managing Director or COO in advance.
- Business meals with commercial associates that are for the purpose of discussing Euroz Hartleys Group related business and which are not outside common courtesy, having due regard for the seniority of attendees and the jurisdiction in which the meal occurs, do not require Chairman, Managing Director or COO approval.
- Valid entertainment expenses may include meals and events such as theatre, sporting events and other cultural events where there is a legitimate and justifiable business purpose.

Personally paying for a gift, entertainment or other provision of value in order to avoid compliance with the requirements of this Policy is prohibited. This also includes gifts in the form of cash and/or cash equivalent vouchers or gift certificates, ‘quid pro quo’ (a benefit or advantage offered for something in return), or the making of incomplete, false or inaccurate declarations with respect to the receipt or giving of gifts and entertainment.

4.3 Dealing with Public Officials

Euroz Hartleys Group requires the exercise of a high degree of caution when dealing with public officials. The provision of anything of value, no matter how small, has the potential to create the perception that Euroz Hartleys Group has sought to improperly influence or to obtain an advantage. For this reason, Euroz Hartleys Group has implemented specific procedures when dealing with public officials:

Donations – Euroz Hartleys Group does not make donations to any political party, politician or candidate for public office in any jurisdiction, unless the donation has been approved by the Board.

4.4 Dealing with Third Party Representatives

Under many Applicable Anti-Bribery Laws, Euroz Hartleys Group is responsible for and may be held liable for acts made on its behalf by commercial associates such as agents, independent contractors and consultants, suppliers and joint venture partners (“Third Party Representatives”). Accordingly, Euroz Hartleys Group is committed to promoting compliance by all Third-Party Representatives with this Policy and requires that:

- Where possible, the appointment of Third-Party Representatives should be documented in a written agreement including contractual terms requiring compliance with anti-bribery and anti-corruption standards; and
- appropriate consideration, and where necessary due diligence, of the reputation, history, anti-bribery and anticorruption policies and qualifications of potential new Third-Party Representatives arrangements, relative to the size and nature of the engagement, be undertaken prior to appointment and in jurisdictions where corruption is known or suspected to be prevalent.

It is the responsibility of the individual who engages a Third-Party Representative on Euroz Hartleys Group’s behalf to ensure that these guidelines are followed prior to such engagement.

4.5 Record Keeping and Reporting Requirements

Each individual to whom this Policy applies must fully disclose all details regarding such gifts, entertainment and payments they have made or approved or have received to the Finance Department either via the Expense Claim procedure or the Accounts Payable procedure and provide all relevant documentary support including a valid tax invoice for such items.

4.6 Audit and follow up

All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as clients, suppliers and business contact, should be prepared and maintained with strict accuracy and completeness. No accounts must be kept ‘off-book’ to facilitate to conceal improper payments. Noting it is an offence under the Crimes Legislation Amendment (Proceeds of Crime and Other Measures) Act 2016 for a person to make, alter, destroy or conceal an accounting document (including being reckless in their conduct which allows such an act) to facilitate, conceal or disguise the corrupt conduct.

5. POLICY BREACHES

A breach of this Policy is a serious matter which can result in disciplinary action, including termination of employment or contract. Note: a bribe does not actually have to take place – just promising to give a bribe or agreeing to receive a bribe is an offence.

Any Euroz Hartleys Personnel found to have either breached this Policy, failed to report a potential breach of this Policy or mislead investigations into potential breaches of this Policy will be subject to disciplinary action.

5.1 Reporting Policy Breaches

If you suspect or observe any contravention of this policy, you have an obligation to report this immediately to the COO. Alternatively, the report may be made in accordance with the Euroz Hartleys Group Whistleblower Policy.

As required by the Euroz Hartleys Group Whistleblower Policy, no director, officer or employee who in good faith reports a violation shall suffer detriment, either actual or threatened, harassment, retaliation or adverse employment or engagement consequence. If a director, officer or employee retaliates against someone who has reported a violation in good faith they will be subject to discipline up to and including termination of employment or services.

6. ROLES AND RESPONSIBILITY

The COO will provide leadership and oversight with regard to the Policy and is responsible for day to day management of compliance with and the effectiveness of the Policy, with the assistance of the Head of Risk as required.

7. DEFINITIONS

For the purpose of this Policy the following definitions apply:

Applicable Anti-Bribery Laws include:

- the Criminal Code Amendment (Bribery of Foreign Officials) Act 1999 (Cth);
- the Foreign Corrupt Practices Act 1977 (US);
- the Bribery Act 2010 (UK);
- the Criminal Code Act 1995;
- the Proceeds of Crime and Other Measures Act 1966
- any other anti-corruption laws of the Commonwealth of Australia; and
- any other anti-bribery or anti-corruption law of a country other than Australia which applies to Euroz or third parties operating on Euroz' behalf.

Euroz Hartleys Group or Company means Euroz Hartleys Group Limited and its subsidiaries and joint ventures in which Euroz Hartleys Group and/or a subsidiary owns a controlling interest.

Euroz Hartleys Personnel means all Euroz Hartleys Group directors, officers, executives, employees, agents, independent consultants, contractors and other Euroz Hartleys representatives

Board means the board of Directors of the **Company**.

Bribery means the giving, offering, promising, accepting or soliciting of a benefit, advantage or anything else of value

- (a) as an inducement for an action which is corrupt, illegal, unethical or a breach of trust;
- (b) to obtain an improper advantage or outcome; or
- (c) for any other improper purpose.

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COO means the person acting in the capacity as the Chief Operating Officer of the **Company** or the consolidated group.

Commercial associate means a director, officer, employee, agent, contractor or other representative of a commercial business enterprise that is not owned or controlled by **Euroz Hartleys Group**.

Corruption occurs where an individual misuses their position of trust or power in order to receive some gain or advantage for themselves or for another person or entity.

Facilitation payment means a payment or other inducement provided to a **public official** to secure or expedite a routine or non-discretionary function that the public official is ordinarily obliged to perform in the circumstances.

Public official includes a person in any of the following categories:

- An individual elected or appointed to a legislative, administrative, or judicial position of any municipality, state, province, country, or territory;
- An employee of the government of any municipality, state, province, country, or territory, or any department or agency of such government;
- A political candidate or a political party or party official;
- An officer or employee of a public international organization such as the United Nations or the World Trade Organization, or any department or agency of such organization; or
- A person acting in a public function, including a director, officer or employee or other agent or representative of a state-owned entity.

FURTHER INFORMATION

For further information, clarification or questions regarding compliance with this policy or the **Applicable Anti Bribery Laws**, please contact the Head of Risk.