



Anti-Fraud and Anti-Bribery and Corruption Policy

**Count Limited (ACN 126 990 832)
As adopted by the Count Limited Board**

1. Introduction

- 1.1 The purpose of the Anti-Fraud and Anti-Bribery and Corruption Policy (**Policy**) is to seek to ensure compliance by Count Limited (Count) and its related bodies corporate (Count Group) (collectively 'we', 'us', 'our') and all directors, senior executives, employees, agents, contractors and consultants of Count and its related bodies corporate (collectively 'you', 'your') with all applicable anti-bribery and corruption laws and to ensure that we conduct our business honestly, with integrity and in a socially responsible manner.
- 1.2 This policy outlines how we aim to prevent, detect, report and investigate on fraudulent and corrupt activity.
- 1.3 We have a 'zero tolerance' approach to acts of bribery and corruption or fraudulent activity. As well as being morally wrong and harmful to our reputation, bribery, corruption and fraud are criminal offences that expose us and you to the risk of prosecution, fines and imprisonment.
- 1.4 This Policy also sets out our requirements regarding the management of gifts and benefits. You must not give or accept gifts and benefits that will compromise, or appear to compromise, your integrity and objectivity in performing your duties, or cause, or appear to cause a conflict of interest.
- 1.5 This Policy applies globally. The Australian Criminal Code, the US Foreign Corrupt Practices Act and the UK Bribery Act have extra-territorial reach and an Australian citizen may be prosecuted under the Australian Criminal Code for a violation of the Code that occurs outside of Australia.
- 1.6 Any breach of this Policy may result in disciplinary action, including termination of employment or contract. If the matter involves a breach of law or other regulation, the matter may also be referred to an appropriate law enforcement authority.
- 1.7 This Policy should be read together with our Whistleblower Policy.

2. Definitions

Bribery is the offering, promising, giving, accepting or soliciting of an advantage as an inducement for action which is illegal, unethical or a breach of trust. A bribe is an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage and can take the form of gifts, donations, loans, fees, rewards or other advantages.

Business associate means any individual or entity with which we or you have a business relationship.

Corruption is the abuse of entrusted power for private gain.

Fraud is any form of dishonesty, deceit, breach of confidence or misrepresentation allowing an individual or group of individuals to attempt and/or to gain unfair or dishonest benefit or advantage to which they are not entitled. This includes but is not limited to manipulation of records (such as deliberate falsification, concealment or destruction), financial theft, improper or unauthorised expenditure, fraudulent financial reporting and theft, misallocation or misuse of company or customer property or data. Fraud can be perpetrated by employees, claimants, intermediaries or other third parties.

Immediate family member means a parent, sibling, spouse (whether married or de facto), child (including adopted and stepchild), or dependent or any other relative sharing the same residence as you.

3. Policy

3.1 Bribery and Corruption

You are not permitted to give, offer, promise, accept, request or authorise a bribe or engage in any form of corruption, whether directly or indirectly. By way of example, you will be in breach of this Policy if your Immediate family member or Business associate accepts a benefit that is offered with the intention of influencing you.

3.2 Gifts and Hospitality

3.2.1 Gifts and genuine hospitality and entertainment expenditure that is reasonable and proportionate is allowable provided it does not place the recipient under any obligation or create any expectation that the giver will receive any special benefit or favour.

3.2.2 Officers, employees, contractors and consultants of the Company must declare and report gifts and/or benefits, either offered or accepted and valued at \$100 or more, in the **Gift and Entertainment Register** (Appendix A) within five (5) working days of receiving or being offered the gift or benefit to safeguard and make transparent their relationships and dealings with individuals, organisations and client groups. Gifts should not be accepted on a reoccurring basis or broken down into parts of less than \$100.

3.2.3 Any gift valued at \$300 or more must be approved by your people leader prior to acceptance.

3.2.4 The Gift and Entertainment Register will be maintained centrally and will be reviewed on a biannual basis. You will be advised of the location of the register from time to time.

3.3 Secret Commissions

Secret commissions or payments occur where a commission from a third party (acting in a fiduciary capacity) is taken or solicited without disclosing that commission to that third party's principal. The secret commission is given as an inducement to that third person to use their position to influence the conduct of their principal's business. Secret commissions are a form of bribery and are prohibited under this Policy.

3.4 Facilitation Payments

Facilitation payments are minor unofficial payments made to public officials to expedite or secure the performance of routine government action (for example issuing permits or licences). Facilitation payments are a form of bribery and are prohibited under this Policy.

3.5 Political Contributions

3.5.1 You must not make political contributions on behalf of us, other than with the prior written approval of the CEO of Count.

3.5.2 This Policy does not seek to curtail an individual's freedom to make political contributions in their personal capacity.

3.6 Charitable Contributions

3.6.1 We are committed to the communities in which we do business and encourage you participating in local community development initiatives, making donations and undertaking volunteer work.

3.6.2 In addition, we support a number of nominated charitable organisations. Apart from donations made pursuant to charities or funding programs approved in writing by the CEO of Count, you are prohibited from making donations on behalf of the us.

3.6.3 This Policy does not seek to curtail an individual's freedom to make donations or undertake

volunteer work in their personal capacity.

3.7 Authority Levels and Sign Off

3.7.1 You must comply with any authority advised to you by us and any relevant delegation of authorities.

3.7.2 Where there is a potential conflict of interest, for example where you have a relationship with a supplier, then this should be handled in accordance with our Conflict of Interest Policy.

3.8 Compliance with Local Laws

If you travel outside of Australia, you must comply with local laws, codes of conduct, or other regulations in that jurisdiction relevant to bribery and corruption, even if those local laws are more restrictive than this Policy.

3.9 General

You must:

- (a) ensure that you read, understand and comply with this Policy
- (b) avoid any activity that might lead to, or suggest a breach of this Policy
- (c) not perpetrate or assist in the perpetration of a fraud (whether for your benefit or that of your immediate family members, friends, business associates or any other third party);
- (d) deal honestly and professionally with customers, suppliers and consultants;
- (e) comply with all relevant laws and regulations;
- (f) use our resources properly, appropriately and only for the benefit of us and not for your own benefit or the benefit of your immediate family members, friends, or business associates or any other third party;
- (g) not abuse any position of trust;
- (h) deal with colleagues and us with respect and professionalism;
- (i) not allow any of your personal views that may differ from ours to impede the performance of your professional duties;
- (j) implement, administer and adhere to our policies and processes; and
- (k) notify the Count Company Secretary as soon as possible if you believe or suspect that a conflict with, or breach of, this Policy has occurred, or may occur in the future. Notifications may also be made pursuant to the Whistleblower Policy.

4. Fraud and Corruption Control Strategies

4.1 We have implemented practices and procedures intended to minimise the likelihood of bribery, corruption and fraudulent activities. Some of these are:

- (a) **Employment screening** including reviewing employment history for unexplained departures from previous employers or unusual gaps in employment history. Undertaking criminal history checks and insolvency checks, and reference checks going beyond the referees provided by a prospective employee;
- (b) **Regular education for staff** in relation to the obligations described in this Policy, indicators of when a fraud is being perpetrated, and discussions on the forms fraud may take. Education and training should be of sufficient frequency to ensure individuals understand their obligations;
- (c) **Monitoring and supervision** by managers over the activities of those who report to them;
- (d) **Internal Reporting** systems enable us to receive and act on complaints as well as implement continuous organisational improvement with procedures and processes. An internal reporting

system that allows the identification, reporting, investigation and management of allegations about corruption is also fundamental to deterring corruption and for protecting people who have reported wrongdoing (refer to our Whistleblower Policy);

- (e) **Customer vetting** as required by the *Anti-Money Laundering and Counter-Terrorism Financing Act 2006* (Cth) are carried out. Failure to comply with the legislation can result in significant penalties and reputational damage;
- (f) **Segregation of duties** is implemented so that no single person can on their own, initiate and approve a transaction;
- (g) **Record keeping and documentation** processes are in place. Good record keeping requirements, documentation and a reliable filing system are both a deterrent to fraudulent activity and facilitate detection;
- (h) **Process and procedures** are established and supported by effective controls to minimise the risk of fraud (which are reviewed on a regular basis);
- (i) **Investigation** will be undertaken in relation to any allegation of bribery, corruption, fraud or a breach of this Policy. A person involved or suspected of any such activity or breach may be suspended pending the outcome of the investigation. We may attempt to recover stolen funds or property from individuals where applicable; and
- (j) **Internal controls** are in place including:
 - (i) controls to safeguard assets. For example, physical security, restricting access to areas and databases, management of computer passwords and access codes, firewalls on computer systems, guidance on personal use of assets;
 - (ii) controls to ensure financial information is accurate and reliable. For example, assigning responsibility for who can create or alter financial records, regular reconciliations, budget and actual comparisons, segregation of duties, procedures for authorisation of payments, approved authority levels; and
 - (iii) controls to ensure accounts are handled correctly. For example, independent checking of amounts on invoices, that any discounts for early payment or penalties on overdue accounts are received by the company (and not by an Employee), minimise the use of cash, payment only of properly authorised invoices.

5. Responsibility for Policy Compliance and Review

- 5.1 The Count Group Chief Risk Officer is responsible for the overall administration of this Policy and must periodically monitor the implementation of this Policy and review on an ongoing basis the Policy's suitability and effectiveness. Internal control systems and procedures are to be audited regularly to ensure that they are effective in minimising the risk of non-compliance with this Policy.
- 5.2 You must notify the Board of Count or the Board of the relevant Count Group company of any material breach of this Policy.

Document control

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Gift and Entertainment Register

Name and Position of Recipient	Date Offered and/or Received	Name and Position of Offeror/ Giver	Description of gift / entertainment	Value \$	Reason for offering / acceptance	Decision on what will happen to gift	Name and Position of Manager who was notified	Date of Notification