

ETHOS BUILDING & RESTORATION

ANTI-BRIBERY, CORRUPTION & FRAUD POLICY

Approved by: Aaron Hair

Position: Director

Dated: 27/07/2022

Reviewed: 09/06/2023

Signature:











Policy: Anti-Bribery Corruption and Fraud Policy

This Policy relates to: All Ethos Building Pty Ltd Employees and Contractors

1. Purpose

Ethos Building Pty Ltd is committed to:

- Operating in a manner consistent with the laws and regulations of the jurisdictions in which its businesses operate, including those relating to anti-bribery and corruption; and
- Adhering to the highest standards of integrity, fairness, and ethical conduct.

Ethos Building Pty Ltd Anti-Bribery, Corruption and Fraud Policy (the "Policy") is a critical part of Ethos Building Pty Ltd's overall risk and compliance management framework to prevent, detect, and respond to corrupt fraudulent, illegal, or other undesirable conduct.

The Policy prohibits Ethos Building Pty Ltd, its Employees and Business Partners from engaging in activity that constitutes Bribery, Corruption, Fraud or other related improper conduct. It also outlines:

- The responsibilities of Ethos Building Pty Ltd and its Employees in observing and upholding the prohibition on Bribery, Corruption, Fraud and other related improper conduct; and
- Information and guidance on how to prevent, recognise and deal with instances of Bribery, Corruption, Fraud or other related improper conduct.

The Policy is underpinned by Ethos Building Pty Ltd's Code of Conduct and is supported by Ethos Building Pty Ltd's Conflict of Interest Policy.

2. Scope

This Policy applies to all of Ethos Building Pty Ltd's business and transactions in all states within which Ethos Building Pty Ltd operates, and covers:

- Ethos Building Pty Ltd and all subsidiary and affiliate entities over which it exercises control; and
- All directors, officers and employees of Ethos Building Pty Ltd (whether permanent, fixed-term or casual, contracting, consulting or temporary) (collectively referred to as "Employees").

Individual and corporate entities associated with Ethos Building Pty Ltd, which act for or on behalf of Ethos Building Pty Ltd or who perform functions in relation to or on behalf of Ethos Building Pty Ltd, are expected to have and comply with policies managing Bribery and Corruption risks equivalent to this Policy. This includes, but is not limited to, contractors, consultants, third party agents, third party introducers, referrers, persons acting in a fiduciary capacity, service providers and joint venture partners in any of Ethos Building Pty Ltd's operations (collectively referred to as "Business Partners").

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Ethos Building Pty Ltd may request copies of a Business Partner's anti-bribery and corruption policy and related materials. Where Ethos Building Pty Ltd identifies that a Business Partner does not have policies managing Bribery and Corruption risks, or identifies that these policies are inadequate, Ethos Building Pty Ltd expects its Business Partners to comply with this Policy.

3. Responsibility for Policy Compliance

Every person covered by this Policy is required to understand and comply with this Policy and to comply with the reporting requirements set out in this Policy.

4. Consequences of Breaching this Policy

Bribery, Corruption, Fraud and other related improper conduct referred to in this Policy may be criminal offences which could have serious consequences for Ethos Building Pty Ltd and the individuals involved, including substantial fines and liabilities, imprisonment, and reputational damage.

Any breach of this Policy by Employees will be regarded as serious misconduct, leading to disciplinary action which may include termination of employment. Breaching this Policy may also breach applicable anticorruption laws and expose an individual to criminal and civil liability, which could result in imprisonment or the imposition of a significant financial penalty. Employees should also be aware that Ethos Building Pty Ltd's insurance policies may not provide coverage for conduct involving a breach of this Policy. Employees and Business Partners must cooperate fully and openly with any investigation conducted by Ethos Building Pty Ltd into alleged or suspected corrupt or fraudulent activity or breach of this Policy. Failure to cooperate or to provide truthful information is a breach of this Policy.

5. Reporting Suspected or Actual Breaches

Employees should report any suspected or actual breaches or suspicious activities or payments in accordance with the Code of Conduct or the Whistleblower Protection Policy.

They will be informed of any material breaches of this Policy.

Processes are in place to ensure that reports are logged, investigated and appropriate action is taken. Measures are in place to ensure complaints are treated confidentially to the extent possible, and consistently with legislative protections.

Ethos Building Pty Ltd will not permit retaliation of any kind against any Employee where they have reasonable grounds to suspect a violation of this Policy. Any actual or attempted retaliation is also a breach of this Policy.

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6. Ethos Building Pty Ltd Policy on Bribery, Corruption, Fraud and Other Related Improper Conduct

6.1. Bribery and Corruption

Corrupt conduct by Ethos Building Pty Ltd and its Employees is absolutely prohibited. Ethos Building Pty Ltd and its Employees are not permitted to give, offer, promise, accept, request, or authorise, whether directly or indirectly any Bribe, kickback or form of improper payment (however small).

Additionally, Ethos Building Pty Ltd and its Employees must not, directly or indirectly, authorise, undertake or participate in any form of corrupt business practice including (but not limited to):

- Making any Facilitation Payment;
- Making any Secret Commission; or
- Engaging in Money Laundering.

Under no circumstances will Ethos Building Pty Ltd approve of any offers, or make, request, or receive an irregular payment or other thing of value, to win business or influence a business decision in Ethos Building Pty Ltd's favour. Such actions are in breach of this Policy and may be illegal in jurisdictions in which Ethos Building Pty Ltd operates. This prohibition applies to Bribery of Public Officials, including Foreign Public Officials, as well as Bribery in respect of any commercial transaction in the private sector. No Employees or Business Partners will be penalised, or be subject to other adverse consequences, for refusing to pay Bribes or engage in any other conduct that would be in breach of this Policy, even if that refusal may affect Ethos Building Pty Ltd's business.

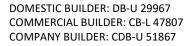
6.2. Fraud

Ethos Building Pty Ltd and its Employees must not, directly or indirectly, authorise, undertake or participate in any form of Fraud. Employees should refer to Ethos Building Pty Ltd's Anti-Bribery, Corruption, and Fraud Standard for further guidance on the effective implementation of a fraud control framework to ensure compliance with this Policy.

7. Ethos Building Pty Ltd's Relationships with Third Parties

Any improper conduct by a third party, including Business Partners, may damage Ethos Building Pty Ltd's reputation and expose Ethos Building Pty Ltd and its Employees to criminal or civil liability or other sanctions.

This may include liability for the conduct of agents, representatives, contractors, and associates or those



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involved in negotiating any business arrangements or transactions including bidding for tenders, negotiating supply contracts, arranging introductions to potential business clients or key government decision makers.

Ethos Building Pty Ltd and its Employees must not:

- Enter into or continue a business relationship with a Business Partner if they cannot be satisfied that the entity will behave in a manner consistent with this Policy; or
- Engage or make a payment to a Business Partner, or any other third party, knowing or suspecting the Business Partner or third party may use or offer all or a portion of the payment directly or indirectly as a Bribe, kickback, Secret Commission or other form of improper or corrupt payment.

Ethos Building Pty Ltd's procurement processes ensure that Ethos Building Pty Ltd exercises an appropriate level of due diligence regarding any third party before it enters into a relationship with that third party, engages in appropriate monitoring of third parties, and requires all material supplier partners to comply with Ethos Building Pty Ltd's Supplier Code of Conduct.

8. Gifts and Hospitality

Ethos Building Pty Ltd prohibits the offering or acceptance of Gifts or Hospitality which are contrary to this Policy, including in circumstances where the Gift or Hospitality:

- Could be considered to give rise to undue influence or improperly influence a relationship or decision affecting Ethos Building Pty Ltd or its business;
- Could give rise to the appearance of attempting to secure favourable treatment;
- Creates a sense of obligation;
- Exceeds common courtesies with accepted business practice; or
- Cannot be accepted pursuant to law or to any duties known or suspected to apply to the recipient.

Gifts and Hospitality are only permitted if they meet all the following conditions:

- 1. Solely given for the purpose of building a general relationship and understanding with the other party;
- 2. Not intended, and not reasonably able to be construed, as an attempt to influence the performance of the recipient's role or function or obtain business or a business advantage;
- 3. Given or received in an open and transparent manner;
- 4. Compliant with any relevant law, regulation, rule or code (including this Policy);
- 5. Not consisting of cash, loans or cash equivalents (such as gift certificates or vouchers);
- 6. Approved if more than \$250;
- 7. Not embarrassing to Ethos Building Pty Ltd or its Employees or the individual in question if publicly disclosed;
- 8. Reasonable and appropriate for the persons involved;
- 9. Not given or received while the relevant parties are involved in negotiations or a tender process;







Gifts, entertainment or hospitality frequently given to or received from the same person or entity or which create an ongoing expectation, and in aggregate exceed the value or frequency set by Ethos Building Pty Ltd, do not comply with this policy.

Employees must, where possible, discuss with their Leader the fact that they have been offered a Gift or Hospitality before accepting it. Employees must also discuss with their Leader any intention to provide a Gift or Hospitality to a third party or Business Partner prior to doing so. In both cases the Leader will assess and advise on the appropriateness of the Gift or Hospitality, in order to determine the appropriate action.

If, after having spoken with their Leader, Employees are still unsure about the appropriateness of any Gift or Hospitality, they may consult the Directors and or Chief Operating Officer. Employees must formally declare all Gifts and Hospitality given or received and valued at (or estimated to be valued at) \$250 or more through the available internal declaration processes.

9. Political and Charitable Donations and Community Engagement

Ethos Building Pty Ltd does not make donations to any political party or to any individual in, or seeking to obtain, political office. Employees should refer to the Political Donations Policy for further details.

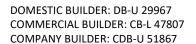
Ethos Building Pty Ltd's community programs allow Employees to support causes and charities of their choice from a broad list of charity partners. Charitable support and donations are acceptable (and indeed are encouraged by Ethos Building Pty Ltd whether through in-kind services, knowledge, time, or direct financial contributions). However, Employees must ensure that charitable contributions are not used as a scheme to conceal Bribery; and that they are made formally in accordance with Ethos Building Pty Ltd's Employee Giving processes. Ethos Building Pty Ltd Employees who wish to make charitable donations or sponsorships on their own behalf must make clear that they are not doing so on behalf of Ethos Building Pty Ltd. Ethos Building Pty Ltd will only make charitable donations that are legal and ethical under local laws and practices.

10. Record Keeping

Ethos Building Pty Ltd and its Employees must keep accurate and complete accounts, invoices, and other documents and records relating to dealings with any external or third party, which will evidence the business reason for these dealings. No accounts may be kept "off-book" for any reason or treated/managed in a way so as to facilitate, conceal or disguise potential breaches of this Policy or other Ethos Building Pty Ltd Policies.

Ethos Building Pty Ltd Employees must:

- Make no false or misleading entries in the books and records of Ethos Building Pty Ltd;
- Ensure contracts, invoices and other documents relating to Business Partners and third party



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relationships accurately describe the transactions to which they relate;

- Abide diligently by payment control procedures; and
- Abide diligently by requirements to record and obtain approvals for payments and expenses, including those relating to Gifts, Hospitality, charitable donations, sponsorships, political donations and community engagement activities.

11. Exceptions and Variations from Policy Requirements

Ethos Building Pty Ltd Employees will not be penalised for providing a payment or benefit in circumstances where they fear imminent physical injury to themselves or another person if the payment or benefit is not provided. If any payment or benefit is provided in these circumstances, you must:

- Immediately report it to your Leader and the Directors and Chief Operating Officer; and
- Promptly record it (including the amount of the payment or identification of the benefit provided, the identity of the person to whom it was made and the circumstances in which it was made).

Any other variations from the above Policy requirements must be approved in advance by the Directors and Chief Operating Officer.

12. Training and Communication

Ethos Building Pty Ltd will ensure that Employees (including new Employees) and applicable Business Partners are informed about and understand this Policy. Each Employee will have access to this Policy and be provided with training, and key Employees will receive additional training on a more regular basis.

A copy of this Policy will also be publicly available on Ethos Building Pty Ltd's website and internally on the Source. Any questions about this Policy can be referred to the Directors and Chief Operating Officer.

13. Related and Supporting Policies

This Policy is supported by, and linked to, specific Ethos Building Pty Ltd Policies and Standards as issued from time to time.

These Policies and Standards include, but are not limited to:

- Code of Conduct
- Supplier & Procurement Code of Conduct
- Anti-Bribery, Corruption, and Fraud Standard
- Conflict of Interests
- Whistleblower Protection Policy







14. Reviewing and Maintaining the Policy

The Policy and the related Anti-Bribery, Corruption and Fraud Standard are to be reviewed at least every two years to ensure they are updated to reflect any changes to the law, Ethos Building Pty Ltd's evolving business and the risks associated with Bribery and Corruption.

Internal control systems and procedures will be subject to regular audits and reviews to provide assurance that they are effective in countering Bribery, Corruption and Fraud. There may also be independent reviews undertaken from time to time by other external parties as commissioned by Ethos Building Pty Ltd.

Changes to this Policy require Director approval.



