Anti-Fraud, 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, 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 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 that give rise to an actual or potential conflict of interest.

1.5 This Policy applies globally. Australian anti-bribery and corruption laws may apply to conduct that occurs outside of Australia. Count is committed to maintaining adequate procedures to prevent bribery and corruption and to complying with all applicable anti-bribery and corruption laws.

1.6 Count is committed to maintaining appropriate controls and procedures to prevent bribery and corruption. All employees, directors, contractors and consultants must comply with this Policy and support those controls. 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 regulatory or law enforcement authority. The controls described in section 4 form part of Count's broader governance framework for preventing, detecting and responding to bribery and corruption risks.

1.7 This Policy should be read together with our Whistleblower Policy.

1.8 This Policy sets the minimum standard for the Count Group. Where a Count Group business is subject to a law, licence condition, regulatory guidance or professional standard that imposes a stricter requirement than this Policy, that stricter requirement applies to that business and prevails to the extent of any inconsistency. A business may apply a stricter internal standard than this Policy, but must not apply a lower one.

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.

Executive Leadership Team (ELT) member means the Count Chief Executive Officer (CEO) and each senior executive reporting directly to the Chief Executive Officer. Where a member of the Count Group does not use this title, a reference to an ELT member is a reference to the person holding the equivalent position of seniority in that entity (for example, its managing partner, principal).

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.

Group Leadership Team (GLT) member means the leader of a Count Group business, brand or corporate function who reports to an Executive Leadership Team member. Where a member of the Count Group does not use this title, a reference to a GLT member is a reference to the person holding the equivalent leadership role in that entity (for example, the partner or principal responsible for the relevant practice, office or function).

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 Gifts and hospitality may give rise to an actual or potential conflict of interest and must be assessed and managed in accordance with the Conflicts of Interest Policy where appropriate.

3.2.3 Officers, employees, contractors and consultants of Count 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.

3.2.4 Any gift valued at $300 or more must be approved by your GLT or ELT member (or equivalent) prior to acceptance and may only be accepted where acceptance is permitted under clause 3.2.6. You cannot approve your own gift. If you are a GLT member, your ELT member approves. If you are an ELT member, the Count Chief Risk & Legal Officer (CRLO) approves. If your business does not use these titles, the person holding the equivalent role approves, and if there is no equivalent, the CRLO approves.

3.2.5 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.

3.2.6 A stricter limit applies to our wealth and financial advice businesses than to the rest of the Count Group, because the law that governs financial advice requires it.

If you give financial product advice to retail clients under an Australian financial services licence, you must not accept a gift or benefit worth $300 or more from a product provider, platform or other third party, if it could reasonably be seen as influencing your advice or the products you recommend. This limit cannot be approved around; the approval step in clause 3.2.4 does not apply.

Smaller and repeated benefits from the same provider are also restricted. The licensee's conflicts of interest and conflicted remuneration standard sets out those limits, what must be reported and to whom, and what to do if you receive a benefit you cannot keep. You must follow that standard.

3.3 Secret Commissions and Undisclosed Benefits

Secret commissions or payments occur where a commission, referral fee, rebate or other benefit is received or solicited without appropriate disclosure and is intended to influence a business decision. Secret commissions are a form of bribery and are prohibited under this Policy. Employees, contractors and representatives must not receive or offer any undisclosed commission, referral fee, rebate or other benefit that could improperly influence a business decision.

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 an actual or potential conflict of interest arises, including where you have a relationship with a supplier, business associate or other third party, it must be managed in accordance with our Conflicts of Interest Policy.

3.8 Compliance with Local Laws

If you undertake activities outside of Australia or interact with persons, organisations or government bodies in other jurisdictions, you must comply with applicable local laws, codes of conduct, and regulations relating to bribery and corruption, even where they are more restrictive than this Policy.

3.9 **Third-Party Due Diligence**

Where Count engages third parties (including agents, contractors, consultants or intermediaries) to act on its behalf, a risk-based assessment of the bribery and corruption risk associated with that engagement must be undertaken prior to engagement or onboarding. The nature and extent of due diligence should be proportionate to the assessed risk, having regard to the nature of the services, the jurisdiction involved, the third party's reputation and track record, and whether the engagement involves contact with public officials or government bodies. For the majority of the Count's domestic third-party relationships, a documented risk screening confirming low foreign bribery exposure will ordinarily be sufficient.

3.10 **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 your GLT, ELT member (or equivalent), the Count Chief Risk & Legal Officer (CRLO), or 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.

(k) Bribery and corruption risks are considered as part of the Count Group's enterprise risk management framework and periodic risk review processes.

5. Responsibility for Policy Compliance and Review

5.1 The Board of Count Limited is committed to ethical conduct and compliance with applicable anti-bribery and corruption laws. It expects all directors, senior executives, employees, contractors, consultants' agents and others acting on behalf of the Count Group to uphold this Policy and ensures appropriate procedures are maintained to prevent bribery and corruption

5.2 The Count CRLO 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.

5.3 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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APPENDIX A

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