



Code of Ethics and Conduct Policy

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

1. Introduction

- 1.1 CountPlus Limited and its associated entities (as defined by the *Corporations Act 2001* (Cth)) (together the “**Company**”) are firmly committed to ensuring that all of the Company’s employees (including Principals and Directors), contractors, subcontractors, consultants and any other persons performing work for the Company, including work experience students and volunteers (collectively “**Workers**”) observe the highest standards of ethical behaviour and conduct. The Company’s Code of Ethics and Conduct Policy (the “**Code and Conduct Policy**”) and ethical stance are an integral part of our approach to business and are consistent with our purpose and core values.
- 1.2 Our core values are trust, commitment and teamwork (“**Core Values**”). Our behaviour and actions always need to be consistent with our Core Values.
- 1.3 This Code and Conduct Policy does not form part of an employee’s contract of employment and is not binding on the Company. To the extent that the Code and Conduct Policy requires an employee to do or refrain from doing something, it constitutes a direction from the Company with which an employee must comply. Failure to comply with this Code and Conduct Policy may result in disciplinary action, up to and including summary dismissal.

2. Purpose of the Code and Conduct Policy

- 2.1 The purpose of this Code and Conduct Policy is to:
- (a) outline our standards of ethical behaviour and conduct;
 - (b) ensure that our professional reputation is maintained at all times; and
 - (c) promote a workplace in which people treat each other with courtesy and respect.
- 2.2 The objective of the Code and Conduct Policy is to ensure that:
- (a) high standards of corporate and individual behaviour are observed by all Workers in the context of their employment with or engagement by the Company;
 - (b) Workers are aware of their responsibilities to the Company under their contract of employment or engagement and all relevant legislation; and
 - (c) all persons dealing with the Company, whether they are Workers, shareholders, service providers, or competitors can be guided by the Core Values and policies of the Company.
- 2.3 It is imperative that all Workers read and understand the Code and Conduct Policy and promptly raise any questions they have in relation to the Code and Conduct Policy with the Principal of the Company or their respective Partner Firm or the Company’s Chief Executive Officer (**CEO**).

3. Obligations to abide by the Code and Conduct Policy

- 3.1 The Code and Conduct Policy applies to all of us at the Company. Workers should at all times comply with both the spirit as well as the letter of all laws which govern the operations of the Company and the principles of this Code and Conduct Policy and our Core Values. Further, Workers should always use due care and diligence when fulfilling their duties to the Company.
- 3.2 This Code and Conduct Policy applies to Workers at any time when business is conducted at or away from a Worker’s principal place of employment or engagement, anywhere else work is performed for or on behalf of the Company (for example, at a client’s premises), and at any other time when an activity is being undertaken in connection with employment or engagement with the Company, including outside the workplace.

- 3.3 Workers are responsible for what they do and what they observe others doing. Workers must take all reasonable steps to report breaches of this Code and Conduct Policy, or any other Company policy, to the appropriate person or body within the Company. This will usually be the Worker's Manager but depending upon the Worker's position could be the Company's Chief Executive Officer, the General Counsel, Chief Financial Officer, Chief Operating Officer or the Company's Chair.
- 3.4 Violation of the Code and Conduct Policy by any Worker, or other unethical behaviour which may affect the reputation of the Company, may be subject to disciplinary action, up to and including termination of employment or engagement, depending on the severity of the incident. Violators may also face civil or criminal sanctions under relevant legislation.

4. Primary Obligations of the Code and Conduct Policy

4.1 All Workers are required to:

- (a) act in accordance with the Company's Core Values and this Code and Conduct Policy;
- (b) act honestly and with high standards of personal integrity, fairness, equity and respect in all aspects of their employment with or engagement by the Company;
- (c) comply with all Company policies and procedures, as they exist from time to time;
- (d) not engage in behaviour that may discriminate against, harass, bully, victimise or vilify other Workers, clients or other persons;
- (e) act with honesty and good faith with clients and suppliers of the Company;
- (f) take reasonable care to ensure the health and safety of themselves and other Workers;
- (g) comply with the rule and spirit of all laws and regulations which govern the operation of the Company, its business environment, and its employment practices;
- (h) exercise due care and diligence in fulfilling their duties and exercising the powers that may be attached to their position;
- (i) act in the best interests of the Company;
- (j) disclose and deal appropriately with any conflicts between personal interests and duties as Workers to the Company;
- (k) observe the principles of independence in decisions and dealings with both internal and external stakeholders;
- (l) respect the confidentiality of all confidential information acquired in the course of their duties and do not use or disclose such information to third parties without authorisation or unless required by law;
- (m) uphold fiduciary responsibilities to the Company's shareholders;
- (n) respect the rights of Workers, shareholders, service providers, and the community at large and ensure that the Company and its Workers meet their legal and other obligations to these parties;
- (o) use confidential information solely for the purposes of their duties with the Company;
- (p) ensure that the Company's assets and property (including intellectual property and confidential information) are protected and only used for legitimate business purposes and avoid any misuse of the Company's or client's assets and property for personal gain, or to cause detriment to the Company or client, or to compete with the Company;

- (q) set a standard of honesty, fairness, integrity, diligence and competency in all that they do, so that their conduct will not discredit the Company;
- (r) do not knowingly participate in any illegal or unethical activity;
- (s) actively promote compliance with laws, rules, regulations and this Code and Conduct Policy;
- (t) not do anything which could reasonably be perceived to negatively affect the Company's reputation; and
- (u) conduct themselves in such a way that the Company will be held in high regard by the general public and within the industry.

5. Promoting equal opportunity employment

- 5.1 We believe that our Workers do their best work when they can be their authentic selves in an environment that fosters diversity, inclusion and respect. As part of our commitment to diversity, inclusion and respect, the Company aims to provide all Workers with a workplace that is safe, conducive to productive activity and free from discrimination, bullying, harassment, victimisation and vilification.
- 5.2 We expect our Workers to practice and support the principle of equal employment opportunity regardless of race, religion, national origin, sex, age, physical disability, marital status, sexual orientation or other protected attribute. This includes decisions related to recruiting, hiring, assignment, compensation, training and development, promotion and dismissal of Workers as well as other terms and conditions of employment.

6. Care and Diligence

- 6.1 Workers must exercise due care and diligence in the performance of their duties and responsibilities. This should include such activities as ensuring the accuracy of all information on which decision-making is based, attending to detail in all aspects of work, being mindful of the sensitivities of others, protecting confidentiality and being courteous, open and honest.

7. Honesty and Integrity

- 7.1 The Company and its Workers will act with integrity and honesty and deal fairly in all internal and external dealings. Dishonest, misleading, deceptive or fraudulent behaviour (to either Workers, clients or customers) is not tolerated. Misuse of Company assets (including any information a Worker may learn as a result of their employment with the Company) for personal gain or financial advantage is not tolerated.
- 7.2 Any Worker who deliberately chooses to ignore or cover up the improper conduct of any other person may be considered to have assisted in committing an offence and may be subject to disciplinary action, including termination of employment or engagement, or referral by the Company to the police.

8. Discrimination

- 8.1 Federal and state legislation prohibits discrimination on a variety of grounds including, but not limited to race, colour, sex, religious belief or activity, political opinion or activity, age, criminal record, marital status, mental or physical disability, gender identity, lawful sexual activity, sexual orientation, pregnancy and breast feeding, carer and parental status and physical features (Victoria only).
- 8.2 Subject to very limited circumstances (permitted by legislation) the Company and its Workers will not make any decision based on the abovementioned characteristics, including, but not limited to, when determining whether a Worker is offered a job or engaged to provide services, a Worker is promoted,

a Worker is to receive any particular conditions or other benefits, or when a Worker's employment or engagement is terminated.

8.3 Discrimination can occur:

- (a) **directly**, when a person or group is, or is proposed to be, treated less favourably because of a personal characteristic protected by law. For example, a female employee being demoted because she is pregnant, telling jokes about someone or teasing them because of their race, or making threats to someone because of a disability; or
- (b) **indirectly**, when a requirement or condition which may be neutral on its face has the effect of disadvantaging people with a protected personal characteristic and is unreasonable in the circumstances. For example, a requirement that Workers work full time to receive a particular benefit may amount to indirect discrimination against Workers with family responsibilities who work part-time.

8.4 It is also not permitted to treat a person unfavourably because of an assumption they have or will have in future a characteristic listed above or because they have a personal association with someone having any of those characteristics.

8.5 Workers who engage in workplace discrimination will be held legally responsible for their unlawful actions and will be subject to disciplinary action, up to and including termination of employment or engagement.

9. Workplace Harassment

9.1 Harassment may be a form of unlawful discrimination. In general, harassment is any form of behaviour that is unwelcome and in circumstances in which a reasonable person would have anticipated the possibility that the person harassed would be humiliated, offended or intimidated.

9.2 Workplace harassment usually consists of a pattern of unwelcome behaviour. However, it can consist of just one act where this is of a serious nature. Also there is no requirement that the harasser intended to humiliate, offend, intimidate or otherwise harm in order for it to be unlawful.

9.3 Workplace harassment is unwelcome behaviour based on a person's characteristics including race, colour, national or ethnic origin, disability, age, pregnancy, marital status, homosexuality, gender identity (for example, being transgender or intersex), or HIV/AIDS status.

9.4 The most common form of workplace harassment is sexual harassment. Sexual harassment is behaviour of a sexual nature which is unwelcome and occurs in circumstances in which a reasonable person would have anticipated the possibility that the person harassed would be offended, intimidated or humiliated. There is no requirement that the harasser intends to offend humiliate or intimidate another person. A person's intention is irrelevant.

9.5 While it is not possible to list all circumstances that may constitute sexual harassment, the following are some examples of conduct which, if unwelcome, may constitute unlawful sexual harassment: comments about a person's body or appearance, staring at a person or parts of their body, gender based insults or taunting, sexist or racial jokes, asking questions or divulging confidences of a sexual nature, repeated requests for a date, sexually suggestive behaviour, physical conduct of a sexual nature, making jokes or derogatory comments based on a personal characteristic and pornographic or sexual emails or screensavers. .

9.6 Conduct of a sexual nature which is not specifically directed at a particular person can also be sexual harassment and/or sex discrimination. For example, office banter of a sexual nature may intimidate or offend others who hear the discussion but do not participate in it, whether or not they expressly object to it.

- 9.7 Sexual harassment is not a genuinely invited, reciprocated, or welcome flirtation, friendship or consensual sexual relationship. Relationships between Workers may sometimes appear to be consensual but could reflect a power imbalance between the parties and a conflict of interest (see also section 23 of this Code and Conduct Policy). Employees are encouraged to help each other and speak out in response to harassment.
- 9.8 Workers who engage in workplace harassment will be held legally responsible for their unlawful actions and will be subject to disciplinary action, up to and including termination of employment or engagement.

10. Bullying

- 10.1 Bullying in a workplace context consists of a repeated, unreasonable pattern of behaviour, directed towards an individual by another person or group of people, which may be considered to be unreasonable or inappropriate workplace behaviour, and/or which may create a risk to health and safety. Unreasonable behaviour includes, but is not limited to, such behaviour that a reasonable person, having regard to all circumstances, would anticipate would humiliate, intimidate, undermine or threaten.
- 10.2 Examples include, but are not limited to, verbal or physical abuse, excluding or isolating individuals, psychological harassment, deliberately undermining work performance, belittling an individual's contribution or opinion, publicly criticising an individual or group of individuals, deliberately undermining work performance, for example, by refusing to give sufficient instructions, imposing unnecessary deadlines or impossible assignments, assigning meaningless tasks unrelated to the job, teasing or practical jokes and misusing a performance management system or a return to work process.
- 10.3 If a person is bullied because of a protected legislative ground listed above, such as race, it may be unlawful. Bullying can also be a contravention of health and safety legislation.
- 10.4 Bullying does not include reasonable management action carried out in a reasonable manner (for example, performance management or reasonable disciplinary action) and one-off instances of rudeness, insensitivity or other inappropriate behaviour.
- 10.5 Workers who engage in bullying will be held legally responsible for their unlawful actions and will be subject to disciplinary action, up to and including termination of employment or engagement.

11. Discrimination, Harassment or Bullying Outside the Office

- 11.1 Workers should be aware that discrimination, harassment and bullying that takes place outside the office premises can still be unlawful conduct and will be considered unacceptable by the Company. By way of example, Workers should not engage in such conduct:
- (a) at a work-related Christmas party or other work related events;
 - (b) during phone calls or visits to another Worker at his or her home; or
 - (c) while visiting a client's workplace or engaging generally with a client.

12. Victimisation

- 12.1 Victimisation occurs where a person subjects, or threatens to subject, a person to detriment because he or she has complained or intends to complain about, being harassed, sexually harassed, discriminated against, bullied or vilified. Victimisation also includes any conduct which disadvantages (or threatens to disadvantage) a person who is assisting or supporting a person who has been subjected to behaviour in breach or allegedly in breach of the Code and Conduct Policy (such as a witness to a workplace investigation).

- 12.2 Victimization can take any form including, intimidation, exclusion from team or company activities, withholding opportunities, terminating the employment or engagement of an individual or refusing them a promotion and threatening a person or limiting access to benefits.
- 12.3 If an individual lodges a complaint pursuant to legislation, or even merely raises a complaint about a matter that may be unlawful under legislation, it is unlawful to victimise that individual or any person assisting with the complaint. There are legislative penalties for individuals and corporations, which include fines and imprisonment.
- 12.4 Workers who engage in victimisation will be held legally responsible for their unlawful actions and will be subject to disciplinary action, up to and including termination of employment or engagement.

13. Vilification

- 13.1 Vilification is the use of acts or words (whether spoken or written) in public which provoke hatred, ridicule or contempt for a person or a group of people. Vilification is unlawful if it is on the grounds of race, homosexuality, HIV/AIDS status, gender identity, religious conviction, sex characteristics and other protected attributes. Examples of vilification include displaying or communicating offensive material (including via social media and the internet), calling people names and making offensive comments.
- 13.2 Workers who engage in vilification will be held legally responsible for their unlawful actions and will be subject to disciplinary action, up to and including termination of employment or engagement.

14. Electronic Communications Usage

- 14.1 Workers are provided the use of technological mediums such as telephones, Intranet, email and the Internet to assist in the performance of their day-to-day communication with clients, fellow Workers and members of the general public for purposes in connection with their work. Use of these resources should be restricted to business related purposes only. Workers must ensure that the use of these resources is in accordance with this Code and Conduct Policy and any other applicable Company policies.
- 14.2 Workers must ensure they do not:
- (a) disclose their user ID or Passwords to any party outside the Company, or other Workers;
 - (b) disclose or release confidential information or sensitive data to unauthorised Workers or others (within or outside the Company), either directly or indirectly;
 - (c) use the Company's electronic communication facilities in such a way that may bring the Company into disrepute or expose the Company to legal prosecution;
 - (d) use the Company's electronic communication facilities for criminal or unlawful purposes;
 - (e) introduce any software, files, or other electronic data of a personal, offensive, or inappropriate nature to any of the Company's systems; and
 - (f) use the Company's electronic communication facilities for carrying out tasks related to employment or engagement outside the Company.
- 14.3 All material and information on the Company's systems and all associated rights (including intellectual property rights) remain the property of the Company. All emails in the Company's mail system are logged to allow archive access to all emails in the event that the Company needs to prove an action to a client, or some other legal or business-related issue that requires very accurate records of correspondence.

- 14.4 Email messages are official records of the Company and, therefore, the Company reserves the right to access all messages sent over the email system. The Company may examine a Worker's individual work emails and email directory at any time without notice. Workers are advised not to enter personal data into the email system which that individual wishes to remain private and confidential, and should not have any expectation of privacy in relation to these emails. The Email system must not be used to disseminate pornographic, violent or offensive material.
- 14.5 When using a browser on any part of the Company's IT system the following practices are prohibited:
- (a) visiting sites of a pornographic nature;
 - (b) visiting sites of an offensive nature;
 - (c) visiting any other type of site unrelated to the Company's business (subject to minimal personal use on a necessity basis only);
 - (d) downloading large files unrelated to the Company's business;
 - (e) giving the Company's credit card details; and
 - (f) submitting or disclosing the Company's confidential or sensitive information/documents.
- 14.6 The Company embraces the use of social media as a corporate communications and community-building tool. However, as in all communications, all Workers need to use good judgment about what material appears online, and in what context.
- 14.7 Inappropriate use of social media includes, but is not limited to:
- (a) conducting private business;
 - (b) using discriminatory, defamatory, abusive or otherwise objectionable language in content;
 - (c) disparaging or threatening references about other Workers, clients or the Company;
 - (d) accessing, downloading or transmitting any kind of sexually explicit material or violent/ graphic images ;
 - (e) accessing, downloading or transmitting information on the use and construction of weapons, explosives and other tools of violence or terrorism;
 - (f) accessing, downloading or transmitting any material deemed to be illegal under legislation;
 - (g) accessing, downloading or transmitting hate speech, racist material, material extolling the inherent or moral superiority or inferiority of a particular race/ethnic group/sexual orientation, racial epithets or religious bigotry;
 - (h) compromising the privacy of any person;
 - (i) using services for personal political purposes;
 - (j) attempting to gain unauthorised access to the computing resources of other organisations; and
 - (k) disruption of the integrity of the Company's data or information services.
- 14.8 Use of social media in such ways (whether in their capacity as a Worker or in their personal capacity to the extent that this may be linked to their employment or engagement) is unacceptable and may result in disciplinary action, up to and including termination of their employment or engagement.

15. Information Security & Integrity

- 15.1 Workers must be particularly wary of accepting or allowing programs such as executable files (.exe) to be transferred to or otherwise run or loaded on their PC or workstation. Workers should regard any attachments to emails from external parties with extreme suspicion..

16. Acceptance of Gifts or Benefits

- 16.1 All Workers are expected to represent and support the Company's Core Values and policies. Workers should never solicit gifts or benefits while performing work and must not be indebted to clients or suppliers by accepting gifts or benefits. Care must be exercised to ensure that even small gifts or benefits do not entail any obligation or expectation of favours. Benefits include rewards, travel, hospitality, airfares, and other monetary or non-monetary favours.
- 16.2 It is generally advisable to decline all offers of gifts or benefits. However, it is understood that at times gifts may be offered by way of a thank you for contribution and assistance. In such cases, if the value of the gift is clearly under \$300 it may be accepted without approval of the Chief Executive Officer . However, if the value of the gift could exceed \$300, the Chief Executive Officer is to be notified of the gift, its approximate value and the type and extent of the relationship with the person offering the gift. A decision will then be made as to whether the Worker may keep the gift, return it, or otherwise share it with other Workers or the community (i.e. donate to charity). If the gift is kept, it will need to be detailed in the Company's Alternative Remuneration Register.
- 16.3 To prevent any misunderstandings it is advisable that all gifts and benefits received regardless of the value are reported to your Manager.
- 16.4 In addition, all Workers must comply with and uphold all laws against bribery, corruption and related conduct applying to the Company in all jurisdictions in which the Company operates.
- 16.5 All dealings with politicians and government officials which relate to the Company and its business activities must be conducted at arm's length and with the utmost professionalism, to avoid any perception of attempts to gain advantage or to improperly influence the outcome of an official decision.

Workers must not make any donation or other financial contribution to any political party or candidate for an election or sponsor any organisations (other than in a purely personal capacity) without seeking and obtaining prior approval from the Company Secretary.

17. Disclosure of Information

- 17.1 By virtue of a Worker's employment or engagement with the Company, they may become aware of information about the Company that is confidential and proprietary. Workers also may learn of information before that information is released to the general public.
- 17.2 Confidential information includes non-public information that might be of use to competitors or harmful to us or our clients if disclosed, such as information relating to the business or affairs of the Company or its associated entities, including, but not limited to its client lists, trade secrets, client details, sales and marketing information, intellectual property and related work, and financial information between the Company and/or its associated entities and/or its clients.
- 17.3 Workers who have received or have access to confidential information should take care to keep this information strictly confidential, even after the Worker leaves or ceases their employment or engagement with the Company. Confidential information remains the sole property of the Company or its associated entities.

- 17.4 Such confidential information must never be provided to, or discussed with, any unauthorised person within or outside the Company or be used for personal/financial advantage. Only in very limited circumstances, generally involving legal matters, can confidential information be disclosed outside the Company and this would require prior written and fully informed consent from a Principal or Director of the Company and the receiving party to complete a non-disclosure agreement.
- 17.5 In addition, personal and sensitive personal information about the Company clients or about other individuals having dealings with the Company must, among other things, be collected, used, disclosed, updated, stored securely and destroyed in accordance with the Australian Privacy Principles (APPs) set out in the *Privacy Act 1988* (Cth) and the Company policy on privacy. If you suspect that personal or sensitive personal information is being dealt with otherwise than in accordance with the APPs and the Company policy on privacy, you must refer the matter to the Company's Privacy Officer or to the General Counsel.

18. Responsibilities to Shareholders and the Broader Financial Community

- 18.1 Failure to comply with these obligations, carry out these commitments, or cause the Company to breach these obligations and commitments may result in disciplinary action up to and including termination of employment or engagement.
- 18.2 It is Management's task to achieve, and the Company Board's role to oversee, the delivery of shareholder value through the sustainable and efficient operation of the Company, sound reporting and risk management practices and exemplary compliance with the continuous disclosure regime.
- (a) **Transparency:** We will ensure that the Company continues to meet the expectations of our shareholders and the financial community in general by maintaining a core principle of transparency in the preparation and delivery of financial information.
 - (b) **Financial Integrity:** We will exercise diligence and good faith in the preparation of financial information and ensure that such information is accurate, timely and represents a true and fair view of the financial performance and condition of the organisation and complies with all applicable legislative requirements.
 - (c) **Safeguarding assets:** It is incumbent on all Workers to ensure the maintenance of a sound system of internal controls to safeguard the Company's assets and to manage risk exposure through appropriate forms of control. All Managers are responsible for the personnel, assets and systems under their control.
 - (d) **Privacy:** We will safeguard the personal information of shareholders held on the Company's Share Register and only release the information according to the law.
 - (e) **Insider Trading:** Directors, principals, senior management and all other Workers must not utilise their position for personal gain or for gain of another person. All Workers must ensure that any information in their possession that is not publicly available and may have a material effect on the Company's share price is not provided to anyone who may be influenced to subscribe, buy or sell shares. Further guidance on the insider trading laws is set out in the Securities Trading Policy available on the Company's website.
 - (f) **Dealing in shares of the Company:** Directors, and senior management and all other Workers shall comply with the trading rules as set out in the Securities Trading Policy.

19. Media Discussions/Public Comment

- 18.1 Workers, other than those specifically authorised, are not permitted to give interviews to the news media (radio, press, television etc) or make public statements on any aspects of the Company or its

operations. Workers will not allow press or television photographers to photograph the interior of the Company's premises without prior approval from the CEO.

- 18.2 Public comment includes public speaking engagements, comments on radio or television, expressing views in letters to newspapers or in books, journals, notices or any form of social media or where it might be expected that the publication or circulation of the comment would spread to the community at large.

20. Work Health and Safety

- 20.1 The Company is committed to providing a safe and healthy work environment and has policies and procedures in place to ensure the safety of employees, workers and others in the workplace.
- 20.2 Both the Company and its Workers have obligations under work health and safety legislation to provide a safe and healthy work environment.
- 20.3 All Workers have a responsibility to:
- (a) take all reasonable steps to ensure their own health and safety at work, the health and safety of other Workers and other people that may be affected by their acts or omissions at work; and
 - (b) co-operate with measures implemented by the Company to comply with requirements imposed under work health and safety laws.
- 20.4 To ensure all Workers maintain their ability to perform their duties safely and effectively, other Workers are to advise the Company of any illness and/or injury which may impact upon a Worker's ability to perform their duties safely and effectively.
- 20.5 In order for the Company to provide a safe and healthy working environment, our success depends on the personal responsibilities of Workers and visitors to the Company's workplace. Workers are expected to cooperate with the Company in respect of work health and safety issues at all times. This includes the following:
- (a) safety hazards must be identified promptly so that these hazards can be eliminated, isolated or minimised as soon as reasonably practicable;
 - (b) Workers must take all reasonable steps to promptly report any work accident, incident, injury or hazard to their manager and have it recorded immediately;
 - (c) Workers are required to participate in the Company's safety programs and be responsible for knowing and following the health and safety rules applicable;
 - (d) Workers have the right to refuse to perform work if, on reasonable grounds, the Worker is not satisfied with their ability to complete the work safely; and
 - (e) if a Worker is injured at work, the Worker must actively participate in the Company's return to work program.
- 20.6 Workers must also comply with any Company policy regarding workplace health and safety, as it exists from time to time.

21. Drugs and Alcohol

- 21.1 The Company is committed to maintaining a workplace that is free from the effects of and eliminating the risks at work that arise from drug and alcohol use.

- 21.2 The Company prohibits at work the possession, use, consumption, sale, distribution or creation of drugs, except medication legally prescribed by a registered medical practitioner or available over the counter (“**Permitted Medication**”).
- 21.3 The Company prohibits at work the possession, use, consumption, sale, distribution or creation of alcohol, except in accordance with this Code and Conduct Policy.
- 21.4 Each Worker undertakes that he or she will:
- (a) attend and/or perform work in a fit and proper condition free from the influence of alcohol and/or drugs, except Permitted Medication;
 - (b) not consume alcohol (unless permitted by the Company) or take drugs, except Permitted Medications, whilst at work;
 - (c) not possess alcohol and/or drugs in the workplace, except Permitted Medications or as permitted by the Company;
 - (d) notify the Company if they become aware of another Worker who they suspect is under the influence of alcohol and/or drugs of any nature except as permitted by the Company;
 - (e) notify the Company if they become aware of an actual or suspected alcohol and/or drug related incident or hazard; and
 - (f) act consistently with their obligations under work health and safety legislation to take reasonable care not to adversely affect the health and safety of themselves or others within the workplace; and
 - (g) behave appropriately and professionally at all times when at work or when representing the Company at functions (including by consuming alcohol responsibly at work related events where the consumption of alcohol has been permitted by the Company).
- 21.5 Any Worker who is reasonably suspected of being affected by alcohol and/or drugs contrary to this Code and Conduct Policy will be required to leave the Company’s premises and may be subject to disciplinary action, up to and including dismissal.

22. Conflicts of Interest

- 22.1 All Workers must ensure that they do not accept or perform (directly or indirectly) any other work which may give rise to any real or perceived conflict of interest. A conflict of interest occurs if a Worker's loyalties are divided making it difficult for that Worker to perform their role with the Company objectively and effectively.
- 22.2 Any Worker who becomes aware of a potential conflict of interest must immediately inform the Company of the potential conflict of interest and work with the Company to take action to remove or manage the potential conflict so as to avoid detriment to the Company. The Worker may be required to stop performing the other work which has given rise to the potential conflict.
- 22.3 All Workers must also ensure that they do not perform work which may give rise to any real or perceived conflict between one client of the Company and another without first disclosing the potential conflict of interest to each client and the Company and receiving each client’s written confirmation that it wishes to proceed despite the potential conflict and the Company’s consent to do so.

23. Relationships at work

- 23.1 Close Personal Relationships with others at or associated with the Company will not, in many cases, affect the performance or conduct of our Workers. However, sometimes, Close Personal Relationships between Workers can result in a real, potential or perceived conflict of interest. For example, Close

Personal Relationships can compromise the actual or perceived objectivity of recruitment, promotion, supervision and feedback processes. They can also place confidential information at increased risk and undermine trust and confidence in supervisors within the Company. Principals and Directors have a particular responsibility not to act in a manner that may give rise to a conflict of interest.

- 23.2 Whether a Close Personal Relationship creates a conflict of interest will depend on specific circumstances.
- 23.3 A Worker must disclose any Close Personal Relationship that may give rise to an actual, potential or perceived conflict of interest. The disclosure must be made in a timely manner.
- 23.4 In particular, the Company considers Close Personal Relationships with the following characteristics present an actual, potential or perceived conflict of interest, which must be disclosed:
- (a) where a Principal or Director is one of the Workers involved;
 - (b) where one Worker is in the reporting line of the other Worker;
 - (c) where one Worker acts as the other Worker's supervisor, manager or lead (even if indirectly), or is in a position of relative authority to the other, whether or not the two share a formal reporting line;
 - (d) where one Worker is involved in input or decision-making, or has influence (whether directly or indirectly) regarding recruitment, performance, remuneration or promotion of the other person;
 - (e) where both Workers acting together are in a position to approve or authorize a financial payment or transaction on behalf of the Company.
- 23.5 A disclosure of a Closer Personal Relationship should only include information which is necessary for the Company to assess and manage the actual, potential or perceived conflict of interest.
- 23.6 In the case of doubt about whether an actual, potential or perceived conflict of interest exists, or the level of detail required to be disclosed, the Worker should seek guidance from the Human Resources Manager on a strictly confidential basis.
- 23.7 The Company will take appropriate action to address actual, potential or perceived conflicts of interest. Where possible, the Company will put in place a plan and/or process to manage any actual, potential or perceived conflicts of interest. This may involve the reallocation of either or both Workers within teams or offices as may be appropriate. Any such plan or process will be in the absolute discretion of the Company, although the Workers involved will be consulted and will have an opportunity to respond before any final determination is made.
- 23.8 Workers in a Close Personal Relationship, whether disclosed or not, are expected to conduct themselves in a professional manner at work, and at work-related events at all times. This includes being considerate of the feelings of other Workers in their interactions and day-to-day dealings; being discreet in any discussions regarding their private life; and ensuring that they protect all confidential and commercially sensitive information from unauthorized disclosure. Coercive and exploitative relationships will not be tolerated under any circumstances.
- 23.9 To avoid any actual, potential or perceived conflict of interest, Workers who are in a management role, or in a more senior position, should not be involved in:
- (a) the performance review, promotion, discipline or any other management activity or process involving anyone with whom they have or have had a Close Personal Relationship; or
 - (b) the authorization of any financial payments/decisions relating to financial matters for someone with whom they have or have had a Close Personal Relationship.

- 23.10 Where a Close Personal Relationship ends, all continuing contact between Workers involved must be respectful and appropriate.
- 23.11 If a Worker is not personally involved in the Close Personal Relationship but is concerned that there has been a breach of this Code and Conduct Policy by failure of other Workers to manage or disclose an actual, potential or perceived conflict of interest, then that Worker should raise this confidentially and in good faith in accordance with this Code and Conduct Policy.
- 23.12 Disclosures may need to be discussed with management and Human Resources personnel but will otherwise be kept confidential unless further and wider disclosure is required in order to manage the actual, potential or perceived conflict of interest or is in the best interests of the Company. Such further disclosure is in the absolute discretion of the Company, and is subject to legal obligations and regulatory requirements.
- 23.13 For the purposes of this section, a Close Personal Relationship means:
- (a) a relative or cultural family relationship (including a spouse or domestic partner, a parent, sibling, child, grandparent, or grandchild, whether by birth or adoption; a similar step- and half-relative or in-law);
 - (b) an intimate relationship or sexual partner (for example dating, a romantic relationship or a physically intimate relationship); or
 - (c) any other particularly close personal or familial connection, including financial dependency.

24. How to Deal with Unacceptable Workplace Behaviour

- 24.1 If a Worker believes that they have been subjected to behaviour which would be in breach of this Code and Conduct Policy they should take the following steps:
- (a) where possible, tell the other person that their behaviour is unacceptable, and that it must stop. This is important as silence may be misconstrued as consent; and/or
 - (b) report the behaviour or incident to their Manager; and/or
 - (c) make a formal complaint to the Human Resources Manager or if that person is unavailable (or the subject of the complaint) to the Company's Chief Operating Officer.
- 24.2 Any formal complaints will be dealt with in accordance with Company policy. Complaints or reports of such behaviour will be treated seriously by the Company and will be investigated confidentially.
- 24.3 If a Worker believes or knows, of behaviour by another Worker which would be in breach of this Code and Conduct Policy (even if the Worker who has the belief or knowledge of such behaviour is not being subjected to that behaviour), that Worker should promptly report such behaviour to their Manager.
- 24.4 Where a Worker has raised concerns about particular behaviour but does not wish to make a formal complaint, the Company is obliged to consider the matter seriously. If the concerns raised are serious in nature and/or if they may impact any person's health and safety, the Company may be obliged to formally investigate the concerns.
- 24.5 Workers are responsible for their own actions and claims of discrimination, harassment, bullying, victimisation and vilification may be brought against them directly in a court of law and against the Company.
- 24.6 If a complaint by a Worker is found to be made falsely and wilfully, the Worker who made the complaint may be subject to disciplinary action, up to and including termination of employment or engagement with the Company.

25. Review

- 25.1 The Company is committed to continuously reviewing and updating its policies. This Code and Conduct Policy does not form part of any employee's contract of employment and the Company may amend this Code at any time and for any reason.
- 25.2 When reviewing this Code and Conduct Policy the Company will consider:
- (a) whether it is operating effectively and whether any changes are required to the policy; and
 - (b) compliance with relevant legislation and current social standards.
- 25.3 Any changes to this Code and Conduct Policy will be submitted to the Board of the Company for approval.
- 25.4 The Company will take reasonable steps to notify its Workers of any changes to the Code and Conduct Policy.

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