Conflicts of Interest Policy

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

1. Purpose of Policy

1.1 The purpose of this Conflicts of Interest Policy (Policy) is to outline the conflicts of interest that may arise at Count Limited (**Count**) or any Equity Partner and how those conflicts of interest are to be identified, managed and where possible, avoided.

1.2 This Policy applies to Count and its related bodies corporate (Count Group) and each Equity Partner (collectively 'we', 'us', 'our'), and to all directors, senior executives, employees (including Principals), agents, contractors, subcontractors and consultants of Count and its related bodies corporate (collectively 'you', 'your').

1.3 A conflict of interest arises where some or all of your personal interests, duties or obligations could influence or be seen to influence the decisions you make or the actions you take as part of your role in relation to Count/Equity Partner or the clients or suppliers of Count/Equity Partner. This includes conflicts that currently exist and circumstances that could reasonably lead to a conflict in the future. Whether a conflict exists will be assessed objectively, based on what a reasonable person would consider in the circumstances. Count is not expected to eliminate every conflict of interest, but it must identify, assess and manage conflicts appropriately.

1.4 This Policy sets the minimum standard for the Count Group and each Equity Partner. Where Count, a Count Group business or an Equity Partner is subject to a law, licence condition, regulatory guidance or 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.

Definitions

'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.

'Financial interest' means a direct or indirect monetary interest in any activity, transaction, property, or relationship that involves receiving or providing something of monetary value, and includes, but is not limited to any right, contractual or otherwise, to the payment of money, whether contingent or fixed.

You have a financial interest if you have, directly or indirectly through business, investment or family:

(a) an ownership or investment interest in any entity with which Count/Equity Partner has a transaction or arrangement;

(b) a compensation arrangement with any entity or individual with which Count/Equity Partner has a transaction or arrangement; or

(c) a potential ownership investment interest in, or compensation arrangement with, any entity or individual with which Count/Equity Partner is negotiating a transaction or arrangement.

'Business associate' means any individual or entity with whom you have a business relationship, including, but not limited to:

(a) any corporation or organisation of which you are an officer, principal or partner, or in which you beneficially own five percent or more of any class of equity security, including subordinated debt;

(b) any beneficial owner of five percent or more of any class of equity security, including subordinated debt, of any such corporation or organisation; and

(c) any trust or other estate in which you have a substantial beneficial interest or as to which the employee serves as trustee or in a similar fiduciary capacity.

‘Equity Partner’ means any firm in which Count holds equity.

‘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).

‘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).

‘Principal’ means, in relation to an Equity Partner, the principal, managing director or other person with primary responsibility for the management of that firm.

2. General Obligations

2.1 If you discharge official functions or perform official duties for Count or any Equity Partner you must not allow your personal or financial interests to interfere with the discharge of those functions or duties.

2.2 Conflicts of interest are not limited to personal or financial interests. They can also arise from relationships within the Count Group, remuneration arrangements, commercial relationships with third parties, or the use of confidential information. If you become aware of a conflict of this nature, you must notify your manager, the Count Chief Risk and Legal Officer (CRLO) or the Principal in accordance with this Policy.

2.3 Conflicts of interest should be managed by avoiding the conflict where possible, implementing appropriate controls, and making appropriate disclosures. Where a conflict cannot be adequately managed, it should be avoided. Disclosure alone will not always be sufficient.

2.4 The way a conflict is managed should reflect the nature and the seriousness of the conflict; factors that may be considered include the likelihood of the conflict arising, its potential impact on clients, Count or an Equity Partner, whether similar conflicts have occurred before, and whether proposed management actions are likely to be effective.

2.5 If you become aware of a conflict of interest, you must promptly notify your GLT or ELT member, the Count CRLO or, in the case of an Equity Partner, the Principal, in accordance with section 3. The conflict will be recorded in Count’s or the Equity Partner’s Conflicts of Interest Register.

2.6 You must administer the affairs of Count or an Equity Partner fairly and impartially and without discrimination in favour of or against any person dealing with Count or an Equity Partner.

2.7 You must disclose to the Count CRLO or the Principal all cases where you are appointed as an officer, director or principal of any person/entity dealing with Count/Equity Partner and where you own any equity or debt security issued by a person/entity dealing with Count/Equity Partner or have any other financial interest arising from a relationship with any person/entity dealing with Count/Equity Partner.

2.8 You must not use your position for personal gain or benefit other than in relation to the proper execution of your duties.

2.9 You must not accept a gift, benefit, inducement or alternative remuneration that could compromise, or be seen to compromise, your objectivity or the performance of your duties. The value thresholds, approval steps and registration requirements that apply to gifts and benefits are set out in the Count Anti-Fraud, Bribery and Corruption Policy, and you must comply with that Policy.

2.10 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:

(a) 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; and

(b) 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.

2.11 If you are a Director of Count/Equity Partner you must disclose to the Board, any personal or financial interests you have, as well as any financial interests known to the Director, of any immediate family member or business associate of the Director, in relation to any matter to be considered by their Board.

2.12 If you are a Director of Count/Equity Partner you must fully disclose the nature of your interest in the matter and provide to their Board any information requested to aid in their Board's consideration of that interest. You must also refrain from considering or voting on any issue in which you, any immediate family member, or any business associate has a personal or financial interest.

2.13 If you are an employee of Count/Equity Partner, you must disclose to the CRLO or the Principal, any personal financial interests you have, as well as any financial interest known to you, of any immediate family member or business associate, in any matter in which another person or entity does, or proposes to do, business with Count/Equity Partner.

2.14 You must not disclose or use confidential information received in the course of your employment or engagement, solely by reason of your position with Count/Equity Partner to obtain a financial interest for your benefit or that of any other person.

3. Disclosure of a Conflict of Interest

3.1 If you are a Director of Count/Equity Partner and you become aware of a matter to be considered or acted upon by the Board in respect of which you, any immediate family member, or a business associate may have a conflict of interest, you must promptly notify (in writing) the Chair of that Board of the conflict of interest and provide sufficient details to enable their Board to determine whether there is a conflict.

3.2 If you are an employee of Count/Equity Partner and you become aware of any matter to be considered or acted upon by Count/Equity Partner with respect to which you, any immediate family member, or any business associate may have a conflict of interest, you must promptly notify (in writing) the CRLO, the Count CEO or the Principal (as applicable) of the conflict of interest and provide sufficient details to enable the conflict to be assessed and managed appropriately.

3.3 Conflicts of interest must be disclosed to a person who is independent of the conflict and has authority to determine the appropriate management response. Where a conflict involves the CRLO, it must be disclosed to the Count CEO. Where a conflict involves the Count CEO, it must be disclosed to the Chair of the Board.

4. Assessment of Conflicts of Interest

4.1 All conflicts of interest disclosed under this this Policy must be assessed by the relevant decision maker to determine the nature, significance and potential impact of the conflict.

4.2 Where a conflict involves a Director, or is otherwise considered material, the conflict must be escalated to the relevant Board for consideration.

4.3 A person with a conflict of interest must not participate in any discussion, consideration or decision relating to the matter where they, any immediate family member or any business associate has an interest, unless otherwise approved by the relevant Board or the decision maker.

5. Management of Conflict of Interest

5.1 Where a conflict of interest is identified, Count, or the relevant Equity Partner must assess whether the conflict can be avoided, or otherwise appropriately managed.

5.2 Depending on the circumstances, management actions may include disclosure of the conflict, restrictions on involvement in decision making, reassignment of responsibilities, enhanced oversight, changes to reporting arrangements, or any other measures considered necessary to manage the conflict.

5.3 Where a matter is referred to the Board, the Board must determine whether the proposed arrangement, decision or course of action is in the best interests of Count or the Equity Partner and whether the conflict can be effectively managed.

5.4 Following its assessment, the Board or relevant decision maker must determine the appropriate management response and whether the arrangement, decision or course of action should proceed.

6. Violations of the Conflicts of Interest Policy

6.1 If Count, an Equity Partner, or the relevant Board has reasonable grounds to believe that a conflict of interest has not been disclosed in accordance with this Policy, the person concerned must be informed of the basis of that belief and given an opportunity to respond.

6.2 If, after considering the person’s response and making any further enquiries necessary, Count, the Equity Partner or the relevant Board determines that the person has failed to disclose a conflict of interest, appropriate corrective or disciplinary action may be taken.

7. Notifications and Conflicts of Interest Register

7.1 Count and each Equity Partner must maintain a Conflict of Interest Register which will record all conflicts of interest. An example of a Conflicts of Interest Register can be found at Appendix A

The following information should be recorded for material or ongoing conflicts:

(a) name and position of the person to whom the conflict relates;
(b) date the conflict was identified or disclosed;
(c) nature and description of the conflict;
(d) assessment of the significance of the conflict and any associated risks;

(e) management response (avoided, controlled, disclosed, or a combination);
(f) any conditions or controls imposed;
(g) value of the interest or benefit (where applicable); and
(h) determination of the approving authority (Board or delegate).

For routine standing interest declarations, a simplified record of the person's name, the nature of the interest and the date disclosed will ordinarily be sufficient.

7.2 The Count CRLO (or delegate) is responsible for maintaining Count's Conflicts of Interest Register, and the Principal (or delegate) is responsible for maintaining the Register of each Equity Partner. Entries must be made promptly after a conflict is disclosed and updated to record the determination and management response once made. Records must be retained for at least seven years.

7.3 At each Board meeting, Directors must declare any conflicts of interest and disclose the measures taken to manage those conflicts. Those declarations, and the measures disclosed, must be recorded in the minutes and in the Conflicts of Interest Register.

Document control

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APPENDIX A

Director Interest Register / Conflict of Interest Register

Name and position	Date identified or disclosed	Interest or conflict disclosed	Nature / description of conflict	Risk assessment	Management response	Conditions / controls imposed	Value of interest or benefit	Determination of approving authority (Board or delegate)