



Conflicts of Interest Policy

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

1. Purpose of Policy

- 1.1 This Conflicts of Interest Policy (the 'Policy') outlines 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 The Policy applies to all Count and Equity Partner employees (including Principals and Directors), contractors, subcontractors, consultants and any other persons performing work for Count or any Equity Partner, including work experience students and volunteers (**You**).
- 1.3 Conflicts of interest are circumstances where some or all of your interests are inconsistent with the interests of Count/Equity Partner or the clients or suppliers of Count/Equity Partner. This includes actual, apparent and potential conflicts of interest.

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.

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 You should avoid situations in which your personal or financial interests impact upon or may impact upon the discharge of your duties to Count or any Equity Partner.
- 2.3 You should avoid any financial or other interest or undertaking that could directly compromise the performance of your duties to Count or any Equity Partner. If you become aware of an actual, potential or perceived conflict of interest (that is, where you are directly influenced, could be influenced or could

appear to be influenced by the interest or undertaking in the performance of your duties) you must notify the Chief Executive Officer (CEO) of Count or the Principal of the Equity Partner and the conflict must be noted in Count's or the Equity Partner's Conflict of Interest Register.

- 2.4 You must administer the affairs of Count or their Equity Partner fairly and impartially and without discrimination in favour of or against any person dealing with Count or their Equity Partner.
- 2.5 You must disclose to your CEO/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.
- 2.6 You must not use your position for personal gain or benefit other than in relation to the proper execution of your duties.
- 2.7 You are prohibited from accepting gifts or inducements or alternative remuneration with a value higher than \$300, subject to the procedures noted in the Count Anti-Fraud and Anti-Bribery and Corruption Policy.
- 2.8 You must disclose to the CEO/Principal all actual, potential or perceived or apparent conflicts of interests in accordance with this Policy.
- 2.9 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.
- 2.10 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.
- 2.11 If you are an employee of Count/Equity Partner, you must disclose to your respective CEO or Managing Director/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.
- 2.12 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 any matter to be considered or acted upon by the Board of which you are a member with respect to which such Director, any immediate family member, or any business associate has an actual, potential or perceived 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 an actual 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 has an actual, potential or perceived conflict of interest, you must promptly notify (in writing) your CEO/Managing Director/Principal of the potential conflict of interest and provide sufficient details to enable the recipient of the information to determine whether there is an actual conflict.

4. Determination of Conflict of Interest

- 4.1 The Count and Equity Partner Boards (as applicable) shall determine whether a potential or perceived conflict of interest constitutes an actual conflict of interest. Any person that has a potential or perceived conflict of interest may attend the meeting of the Board in order to provide information with respect to that conflict of interest.

- 4.2 Any person with a potential or perceived conflict of interest must refrain from considering or voting on any issue that they, any immediate family member or any business associate has a financial interest by not taking part in that portion of any meeting during which any determination regarding the potential conflict of interest is considered or made.

5. Procedure for Addressing the Conflict of Interest

- 5.1 The Count and Equity Partner Boards (as applicable) shall investigate alternatives to any proposed transaction or arrangement that is likely to result in a conflict of interest and determine whether the Count or Equity Partner can obtain a more advantageous arrangement from a person or entity that would not give rise to a conflict of interest.
- 5.2 If a more advantageous arrangement is not reasonably possible under circumstances not producing a conflict of interest, the Count or Equity Partner Board shall determine by a majority vote of the directors not interested in the arrangement whether it should enter into the arrangement, taking into consideration whether the arrangement is in Count or the Equity Partner's best interest, and whether it is fair and reasonable.
- 5.3 In conformity with the above determination, the Count or Equity Partner Board shall make its decision as to whether to enter into the arrangement.

6. Violations of the Conflict of Interest Policy

- 6.1 If the Count or Equity Partner Board has reasonable cause to believe that an actual, potential or perceived conflict of interest was not disclosed by any person, it must inform the person of the basis of that belief, and afford that person an opportunity to explain the alleged failure to disclose the conflict of interest.
- 6.2 If after hearing the explanation and after making further investigation the Count or Equity Partner Board determines that the person has failed to disclose an actual, potential or perceived conflict of interest, it may take disciplinary and corrective action.

7. Notifications and Conflict 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 Conflict of Interest Register can be found at Appendix A. The following information should be recorded:
- (a) Name
 - (b) Position
 - (c) Date
 - (d) Conflict disclosed
 - (e) Nature/description of conflict
 - (f) Amount
 - (g) Determination of approving authority (Board)
- 7.2 Each Principal on the Count or Equity Partner Boards must confirm with their respective Boards, at every Board Meeting of any actual director interest and conflicts of interest and what measures were taken to avoid the conflict of interest.

Document control

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APPENDIX A

Director Interest Register / Conflict of Interest Register

Name and Position	Date	Interest or Conflict Disclosed	Nature / Description of Interest or Conflict	Amount	Determination of approving authority i.e. Board