
Anti-Bribery and Corruption Policy

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

1. Introduction

- 1.1 The purpose of this Policy is to establish controls to ensure compliance by CountPlus Limited (CountPlus) and its related bodies corporate (Partner Firms) with all applicable anti-bribery and corruption laws and to ensure that CountPlus and the Partner Firms conduct its business with honesty and integrity and in a socially responsible manner.
- 1.2 CountPlus and the Partner Firms have a 'zero tolerance' approach to acts of bribery and corruption by any of our officers, employees, contractors and consultants. As well as being morally wrong and harmful to the reputations of CountPlus and the Partner Firms (as applicable), bribery and corruption are criminal offences that expose CountPlus and the Partner Firms and individuals to the risk of prosecution, fines and imprisonment.
- 1.3 This Policy sets out the requirements of CountPlus and the Partner Firms regarding the management of gifts and benefits. Officers, employees, contractors and consultants of CountPlus and Partner Firms must not give or accept gifts and benefits that will compromise, or appear to compromise, their integrity and objectivity in performing their duties, or cause, or appear to cause a conflict of interest.
- 1.4 This Policy applies globally. Officers, employees, contractors and consultants of CountPlus and the Partner Firms are advised that the Australian Criminal Code, the US Foreign Corrupt Practices Act and the UK Bribery Act have extra-territorial reach. As such, for example, an Australian citizen may be prosecuted under the Australian Criminal Code for a violation of the Code that occurs outside of Australia.
- 1.5 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 law enforcement authority.
- 1.6 This Policy should be read together with the Anti-Fraud Policy and Whistleblower Policy.

2. What is Bribery and Corruption?

2.1 Bribery

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.

2.2 Corruption

Corruption is the abuse of entrusted power for private gain.

3. Policy

3.1 Bribery and Corruption

Officers, employees, contractors and consultants of CountPlus and the Partner Firms 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, an employee will be in breach of this policy if their family member or business associate accepts a benefit that is offered with the intention of influencing the employee.

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 Officers, employees, contractors and consultants of CountPlus and the Partner Firms must declare and report gifts and/or benefits, either offered or accepted and valued at \$300 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 \$300.
- 3.2.3 If it is known in advance, the receipt of the gift or benefit should be discussed with the relevant Managing Principal or the Company Secretary of CountPlus prior to acceptance.
- 3.2.4 Managing Principals and the Company Secretary of CountPlus (as applicable) must within five (5) business days of being notified of an offer or receipt of a gift or benefit in accordance with this Policy, provide the recipient of the offer, gift or benefit of any action that should be taken by that person in relation to the gift or benefit. Such actions may include declining, donating or returning the gift or benefit.

3.3 **Secret Commissions**

Secret commissions or payments occur where a commission from a third party (acting in a fiduciary capacity) is taken or solicited without disclosing that commission to that third party's principal. The secret commission is given as an inducement to that third person to use their position to influence the conduct of their principal's business. Secret commissions are a form of bribery and are prohibited under this Policy.

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 CountPlus and the Partner Firms prohibit their respective officers, employees, contractors and consultants from making political contributions on behalf of CountPlus and the Partner Firms, other than with the prior written approval of the Managing Director and CEO of CountPlus.
- 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 CountPlus and the Partner Firms are committed to the communities in which they do business and encourage and support officers, employees, contractors and consultants participating in local community development initiatives, making donations and undertaking volunteer work.
- 3.6.2 In addition, CountPlus and the Partner Firms support a number of nominated charitable organisations as determined by the local business. Apart from donations made pursuant to charities or funding programs approved in writing by the Managing Director and CEO of CountPlus or a Managing Principal of a Partner Firm, officers, employees, contractors and consultants of CountPlus and the Partner Firms are prohibited from making donations on

behalf of CountPlus and the Partner Firms.

- 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 **Compliance with Local Laws**

If an officer, employee, contractor or consultant of CountPlus or a Partner Firm travels outside of Australia, that person must comply with local laws, codes of conduct, or other regulations in that jurisdiction relevant to bribery and corruption, even if those local laws are more restrictive than this Policy.

4. **Your Responsibilities**

4.1 All officers, employees, contractors and consultants of CountPlus and the Partner Firms must:

- (a) ensure that they read, understand and comply with this Policy;
- (b) avoid any activity that might lead to, or suggest a breach of this Policy; and
- (c) notify their Managing Principal or the Company Secretary of CountPlus as soon as possible if they 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 CountPlus Whistleblower Policy.

5. **Responsibility for Policy Compliance, Training and Review**

- 5.1 The Company Secretary of CountPlus 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.
- 5.2 The Company Secretary of CountPlus must notify the Board of CountPlus and the Board of any relevant Partner Firm of any material breach of this Policy.
- 5.3 All officers, employees, contractors and consultants of CountPlus and the Partner Firms are required to understand and comply with this Policy and to follow the reporting requirements set out in this Policy. To this end, training on how to comply with this Policy will be provided.
- 5.4 The prevention, detection and reporting of bribery and other improper conduct addressed by this Policy are the responsibility of those working for or engaged by CountPlus and the Partner Firms. All officers, employees, contractors and consultants of CountPlus and the Partner Firms should be vigilant and immediately report any breaches or suspicious activity in accordance with this Policy.

Document control

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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