



Anti-Bribery and Corruption Policy

Purpose

Growthpoint Properties Australia (**Growthpoint**) is committed to conducting its business to the highest standard and a culture of corporate compliance, integrity and responsible and ethical behaviour.

Growthpoint does not tolerate or accept any form of fraud, bribery or corruption by its employees or officers.

Growthpoint acknowledges the serious criminal and civil penalties that may be incurred and the damage that may be done to Growthpoint's reputation or standing in the community if the Group is involved in fraud, bribery or corruption. Growthpoint encourages employees and officers to report any suspected or actual incidents of fraud, bribery or corruption in the workplace without fear of detriment or reprisal.

This policy is designed to provide a mechanism to encourage the prevention, detection and reporting of such behaviour or conduct as an integral part of Growthpoint's risk management framework. Furthermore, this policy supports three of Growthpoint's key values: integrity, respect and success. Our values shape who we are, what we do and how we act.

Policy application

All Growthpoint employees and officers must comply with this policy.

Individuals contracted by, associated with, or acting for or on behalf of Growthpoint are expected to have and comply with this policy. This includes, but is not limited to, contractors, consultants, agents and service providers in any of Growthpoint's operations.

Policy

1. What is fraud, bribery and corruption?

1.1 Fraud

Fraud is an act of dishonesty including conduct in order to gain an advantage, or that causes or may cause actual or potential loss to Growthpoint or any other person or entity. Fraud generally involves the use of misrepresentations or deceitful conduct to obtain an advantage, cause a disadvantage, or induce another person to do or refrain from doing something.

Examples of fraud include:

- destroying, concealing or falsifying documents or data;
- theft of physical assets, cash, equipment, supplies, documents, data or intellectual property;
- unauthorised use of a Growthpoint corporate card or falsifying employee expense reimbursements;
- diversion of cash; and
- dishonest or intentional misleading financial performance reporting.

1.2 Bribery?

Bribery is an act of dishonestly promising, offering, providing or accepting a payment, benefit or other advantage, either directly or indirectly, with the intent to influence a person (who may or may not be the

recipient). A bribe can take the form of gifts, secret commissions, fees, rewards or other advantages. Blackmail or leverage of personal information to obtain an advantage can also be an example of bribery.

1.3 Corruption

Corruption is the abuse of entrusted power of an employee, contractor or officer of Growthpoint for their private gain or advantage or for Growthpoint or another person or entity. Bribery is a form of corruption.

2. Policy on fraud, bribery and corruption

Growthpoint strictly prohibits all employees and officers engaging in any form of fraud, bribery or corruption. This zero tolerance stance at Growthpoint applies (without limitation) to dealings for or on behalf of Growthpoint with other businesses, individuals, government or statutory authorities, domestic or foreign public officials, including parties acting in an agency or fiduciary capacity.

Growthpoint employees and officers must not:

- give, offer, promise, accept, or request any form of bribes, kickbacks, improper payments, facilitation payments, or secret commissions;
- make, accept or request any offers or improper payments which may or are intended to influence the behaviour of a party or an outcome or obtain an advantage in connection with Growthpoint dealings; or
- cause or authorise any of the above conduct or any other conduct which is inconsistent with this policy or any anti-bribery or corruption laws.

Particular care must be taken in dealings with public officials, both in Australia and overseas.

Growthpoint also prohibits the making of any payment or engaging in any transaction, or otherwise engaging in any other dealing or activity that is in breach of any Sanctions Law. A **Sanctions Law** is one which restricts trade or prohibits other economic, financial or trade dealings with particular countries, individuals or entities and which has been imposed by Australia, the United Nations or otherwise applies to Growthpoint.

3. Duties and obligations for employees and officers

3.1 Reporting Obligations

All employees and officers have a responsibility at Growthpoint to act with integrity and to the highest standard in performing their duties. This responsibility extends to preventing, detecting and reporting fraud, bribery and corruption.

Growthpoint employees and officers should be vigilant in their business dealings in the context of fraud, bribery or corruption activities and report any actual, suspected or alleged conduct or actions that:

- constitutes, fraud, bribery or corruption;
- results in an improper financial benefit or other advantage to a party;
- is illegal or in breach of a legal obligation; or
- is otherwise improper, dishonest, or unethical.

3.2 Gifts and benefits

Employees must not offer, give or accept, directly or indirectly, payments, gifts, entertainment, hospitality or any other gratuities or benefits to or from any individual or company (including any supplier or public official) with which Growthpoint conducts or may conduct business where the giving or receipt of such a benefit is likely to influence (or be perceived to influence) judgement, including on the choice of goods or services procured on behalf of Growthpoint. Officers and employees must report any gifts received as required by the Growthpoint Conflicts Policy and Procedures. If an employee or officer is in doubt about whether to accept a gift or benefit, this should be discussed with the Compliance Manager or the Chief Operating Officer to determine the appropriate action.

3.3 Donations and political activity

Growthpoint prohibits donations or gifts to political parties, any organisation which acts a conduit to a political party, or public officials (both domestic and foreign).

Employees and officers of Growthpoint must not make donations to a political party, any organisation which acts a conduit to a political party or public officials (both domestic or foreign) for or on behalf of Growthpoint.

It is a criminal offence under the Commonwealth Criminal Code to:

- dishonestly provide, offer or promise to provide to someone (directly or indirectly) a benefit with the intention of influencing a public official in the exercise of their duties; or
- provide, offer or promise to provide to someone (directly or indirectly) a benefit with the intent of influencing a foreign public official in the exercise of their duties in order to retain or obtain business or a business advantage.

Growthpoint does not seek to restrict employees or officers making personal political donations or expressing personal political views in compliance with relevant laws, however any political involvement must not be intended or perceived to represent the views of Growthpoint.

3.4 Contracts and tenders

Growthpoint employees and officers must ensure that all contractual agreements relating to tenders and the procurement of goods and services entered on behalf of Growthpoint are conducted at arm's length and that the tender process is conducted in a fair and transparent manner. All actual, apparent and potential conflicts of interests must be declared, assessed and documented in accordance with Growthpoint's Conflicts Policy and Procedures.

4. Process for reporting and investigating

Growthpoint employees and officers are required to report any incidents of suspected or actual fraud, bribery or corruption immediately to:

- a Whistleblower Officer (being any of the Compliance Manager, the People & Culture Manager, the Managing Director, the Chief Operating Officer, the Chief Investment Officer or the Chief Financial Officer) in person, by email or telephone, inside or outside of business hours; or
- the external and independent whistleblowing service provider of Growthpoint, Your-Call, if a report on an anonymous basis is preferred, via an online portal at www.yourcall.com.au/report (Organisation ID - GOZA2016). Individual contact details will only be provided to Growthpoint if prior consent is given.

Growthpoint's Whistleblower Policy describes the legal protections (including from detriment) available to employees and officers and other eligible whistleblowers who make a report of bribery, corruption or fraud on *reasonable grounds* to an eligible recipient (including those listed above).

It is important that the concerns of suspected fraud, bribery or corruption are genuine, as alleging improper behaviour by a person can be damaging. Any deliberately false report will be treated seriously and may be subject to disciplinary action.

Reports of suspected or actual fraud, bribery or corruption will be investigated based on the substance of the report in accordance with the regime set out in the Growthpoint Whistleblower Policy.

If you have any questions about whether particular conduct may violate this policy, you are encouraged to discuss this issue with the Compliance Manager for guidance.

5. Findings and reporting

Findings from any investigation into fraud, bribery or corruption will be provided to the Managing Director (or the Board Chair, if a report relates to the Managing Director).

The Audit, Risk and Compliance Committee will be provided with an update on any new reported incidents and existing incidents reported under this policy on a quarterly basis. Any material incidents will also be reported to the Board.

Reports will be de-identified to maintain the confidentiality of matters disclosed under this policy.

6. Governance process for managing fraud, bribery and corruption risks

Growthpoint continually monitors and manages its exposure to fraud, bribery and corruption risks through several controls and processes including:

- semi-annual risk reviews;
- credit card expenditure monitoring and approvals process;
- internal controls (including applicable Risk and Controls Matrices) and internal and external audit planning and reporting;
- approved policies such as Delegations of Authority Policy, Conflicts Policy and Procedures and Expenses Reimbursement Policy, which are reviewed periodically;
- reference and background checks for the appointment of employees and officers and due diligence on the engagement of suppliers and consultants;
- employee education and training programs for awareness and identification of fraud, corruption and bribery;
- maintenance of a register of actual and potential conflicts by the Company Secretary in accordance with the Conflicts Policy and Procedures; and
- confidential reporting and investigation procedures of any suspected fraud, corruption and bribery under the Whistleblower Policy.

7. Training and communication

Employees of Growthpoint are required to undertake training (including refresher training) on this policy to ensure fraud, bribery and corruption is recognised and reported. This policy will be available on Growthpoint's website.

8. Breach of policy

Any breach of this policy will be regarded as a serious matter and may result in disciplinary action, including criminal and civil liabilities for the individual(s), officers and Growthpoint. Growthpoint may also have an obligation to report incidents of fraud, bribery or corruption to an external body or police.

To the full extent permitted by law, Growthpoint reserves the rights to seek to recover any losses incurred as a result of any fraud, bribery or corruption committed by Growthpoint employees and officers.

Fraud, bribery and corruption, including allegations of such behaviour, can have a detrimental effect on Growthpoint, including financial loss, reputational damage, loss of business partners, tenants or suppliers, loss of Australian Financial Services Licence and serious civil and criminal penalties for both individuals, officers and Growthpoint.

Related policies

This policy is an integral part of Growthpoint's risk management and compliance framework and should be read in conjunction with, but not limited to, Growthpoint's Code of Conduct, Whistleblower Policy, Conflicts Policy and Procedures and Supply Chain Sustainability Guidelines.

Policy review

This policy will be periodically reviewed and updated (if required) to ensure that it is operating effectively to meet the needs of Growthpoint, at least every two years or earlier in response to any significant regulatory developments or policy breaches.

Policy approval date

25 May 2022 by the Audit, Risk and Compliance Committee.