

**koala**<sup>®</sup>

CONDUCT POLICY

The Koala Company Ltd  
ACN 619 538 671

# Conduct @ Koala

## What is it?

Conduct @ Koala sets the standards of conduct expected of our teams when dealing with each other, clients and audiences and other stakeholders associated with Koala. It provides a set of guiding principles to help us make the right decision every time.

The principles of **Conduct @ Koala** align with the Values of a Koala:

## No ego

We do what is best for Koala over what is best for our egos. We face the truth, and we tell the truth. We are humble and kind. We operate as one team.

## Bias for action

We move with energy, urgency, accountability and clarity. We act like owners, solve problems fast, and turn ideas into outcomes. Our energy sets the tone, our speed shapes the future, and we have fun while doing it.

## Feedback grows us

We always strive for better. We lean into feedback and let it grow and challenge us. We do what it takes, and we always find a way. We evolve. Tomorrow is always better than today. Mastery leads us.

## Who does it apply to?

Conduct @ Koala is a policy that applies to all Koala employees, directors/officers, contractors, interns and volunteers. For simplicity, we refer to all individuals covered by this policy as 'Koalas'. All Koalas are required to comply with Conduct @ Koala at all company or company related locations including other work sites such as:

- Shoot locations where you're performing work on behalf of Koala;
- 'Off-site' work events such as meetings or conferences;
- Working remotely or at home;
- Travelling on behalf of Koala;
- Work related functions such as parties or other Koala sponsored social events; ● Parties, events or promotions where you're representing Koala.

## How does Conduct @ Koala work?

Conduct @ Koala sets out the standards of conduct expected of our Koalas. It provides a set of guiding principles to help us make the right decision every time.

## **Conduct @ Koala**

Koalas are expected to act with integrity and professionalism in any situation and bring to the attention of management any conduct or behaviours that do not meet the Koala standards. Of course, Conduct @ Koala and its principles cannot tell you exactly how to act in every situation. You need to consider what is the correct thing to do, applying the Values of a Koala and the Conduct @ Koala Principles set out below. You should ask for support from your manager, People and Culture or Legal any time you are in doubt.

## **Conduct @ Koala Principles**

### **1. We act ethically, with professionalism and integrity**

Koala is committed to conducting business with honesty and integrity. We want to ensure that all decisions made are transparent and ethical, and our dealings with other people are respectful and fair.

Knowing the difference between right and wrong

- We are scrupulously honest in all our dealings;
- We do not offer or give bribes, facilitation payments or other benefits to influence others. Similarly we do not accept bribes or other benefits;
- We do not facilitate, condone or enable any form of corrupt behaviour and we report any misconduct, including fraud or corruption which we become aware of at work; • We cooperate with any investigations being conducted by Koala or any external regulatory bodies; and
- We understand the source of inputs to the business and supply chain and do not enable exploitation.

Being transparent and fair

- We do not misrepresent Koala in our dealings and undertakings;
- We keep records of our dealings with customers, suppliers and colleagues that are accurate and transparent;
- We respect privacy and confidentiality and only use or disclose personal or confidential information for proper purposes, where authorised or as required by law;
- We accept accountability for our decisions, actions and results, and work to correct our mistakes; and
- We recognise and do not interfere with any persons' rights to be represented or to act collectively, including in the workplace.

Acting professionally

- We treat each other with respect and fairness, upholding an environment that promotes health and wellbeing so everyone at Koala can reach their full potential;
- We abide by any code or standards governing the practice of our duties or profession;
- We are open about our mistakes and deal fairly with other Koalas who make mistakes – they're part of life;
- We celebrate workplace diversity and we value and respect each other's differences. We do not tolerate bullying, harassment (including sexual harassment), unlawful discrimination, rude or discourteous behaviour or any other offensive conduct;
- We do not make public comments on behalf of Koala, about Koala or its Koalas without the express approval of the VP, Global Communications;
- We behave professionally at work including at external work-related events, when undertaking work related travel, at social functions and meetings;
- We ensure our dress and appearance correctly reflects the image appropriate to our job responsibilities;
- We maintain the confidentiality of information entrusted to us by customers, suppliers, and other third parties. Their confidential information must not be used or disclosed, except if they have authorised us to do so, or the use or disclosure is required by law;
- We do not misuse confidential and sensitive information concerning Koala or its people;
- We comply with all Koala policies regarding alcohol and drugs;
- Team leaders manage their teams responsibly by encouraging teamwork, avoiding bias or favouritism, supporting Koalas to improve skills and performance, promptly addressing people's concerns or any inappropriate behaviour, providing clear and constructive feedback to and welcoming feedback from team members.

## **2. We comply with laws and with our policies**

We must act in accordance with all relevant laws and regulations that may apply, to protect each other and our business. If we fail to comply we may face penalties and/or legal action and Koala may face legal action. If you are unsure what laws and regulations may apply during the course of your duties, you should contact the Legal team.

This principle is straightforward – we need to follow the rules. Koala policies and procedures give you valuable information on what is expected of you in relevant situations. You must comply with Koala's internal policies and procedures including *Conduct @ Koala*. If you are unsure what policies and procedures apply to your work then talk to your manager or the People & Culture Team.

Understanding and following the rules set out in laws and in our policies and procedures is an important aspect of making sure you are complying with *Conduct @ Koala*.

Learning the best approach

- We take proactive steps to understand and explore the resources made available to us by Koala.
- We ask questions where something is not clear to us.
- We collaboratively support and embrace innovative ideas and programs.

### **3. We manage conflicts of interest responsibly**

This principle is about making sure we make unbiased decisions. Potential conflicts of interest can arise and to enable us to recognise and deal with them appropriately, we must stay diligent.

We should not participate in activities that involve a conflict of interest between our personal interests and our duties and obligations to Koala, or which a reasonable person would perceive as a conflict of interest. Similarly, we should not put ourselves in a position of conflict with the interests of customers or suppliers nor favour the interests of one customer or supplier over another.

Examples of potential conflicts of interest include:

- Any interest you have in a customer's or supplier's business;
- Dealing as part of business with family members
- Using information you obtained at Koala for personal gain or for private business purposes;
- Business activities outside your employment with Koala if it could adversely affect your ability to carry out your duties and responsibilities;
- Soliciting, accepting or offering money, gifts or entertainment that could influence or be seen to influence your best judgment.

Listening to our instincts

- If we feel at all uncomfortable about making a decision we stop to consider the question of conflict of interest;
- We make any potential conflict of interest known to Legal and seek advice and, where appropriate, approval to continue before proceeding with the proposed course of action; and
- We consider what an outside reasonable observer would think of the situation - an appearance of conflict can be just as damaging to our business reputation as an actual conflict.
- We disclose relationships or associations with business partners, suppliers or other parties that might give rise to a conflict of interest.

#### **4. We speak up when we are uncertain or uncomfortable**

This principle is about us all owning Conduct @ Koala. If you are uncertain what is the right thing to do, you should seek advice. If you are uncomfortable about any situation or dealings you should call that out. You should not go ahead unless you are comfortable you are doing the right thing. If you see any other person taking action that may be a breach of Conduct @ Koala, please call it out.

You can report a concern, make a complaint or ask a question by talking to your manager or contacting People and Culture or Legal . You can also raise a concern through Speak Up @ Koala, anonymously if you so wish.

It is better to ask a question, call out a concern or report a matter that turns out to be OK, than to say nothing and discover later that there was a serious issue. Speaking up helps us avoid negative impacts on colleagues or customers and protects Koala's reputation.

We speak what we genuinely feel or believe, we act with integrity

- We encourage all Koalas to speak up, and do not act adversely towards anyone who does.
- We will always respect the action of calling out a genuinely felt concern.
- We immediately report dishonest behaviour of our colleagues and customers.
- We don't act when we are uncertain - but we move decisively and quickly to resolve the uncertainty.

#### **Breach of this Policy**

If you breach the Conduct @ Koala then you may face disciplinary action, up to and including termination of your employment or engagement with Koala and in the event of criminal conduct or other serious violations of the law, notification to appropriate government authorities.

Remember, you also have a responsibility to report immediately any breaches by a colleague to your Manager, P&C or & Legal Team or in accordance with Speak Up @ Koala. We encourage everyone to speak up, even if you are unsure if there has been a breach - better that is checked out than a potential breach is ignored.

#### **Variations**

We reserve the right to vary, replace or amend Conduct @ Koala from time to time. This policy does not form part of employee, contractor or volunteer agreements and does not impose contractual obligations on Koala.

Authorised by: The Board	Version No: 3
Maintained by: CEO	Last revised and approved: 20 Mar 2026

**Related policies**

- Workplace Behaviours @ Koala
- Speak Up @ Koala