

koala[®]

FAIR DEALING POLICY

The Koala Company Ltd
ACN 619 538 671

Fair Dealing @ Koala

1. What is it?

We want to be recognised for what and how we do business. Earning business and giving business must always be done fairly. Fair Dealing@Koala is our guide. It will help to ensure that we're always acting ethically and with integrity.

The principles of Fair Dealing@Koala are:

We have a zero-tolerance approach to bribery and corruption. We know the difference between right and wrong. All our stakeholders, including employees, casual employees, and any individuals or entities that have a direct business relationship with us, including suppliers and contractors (**Business Partners**) are expected to share this commitment and will be subject to this policy and all related policies without exception.

Koala is committed to ensuring that we do business lawfully, ethically and with integrity. Accordingly, bribery, corruption and any other form of dishonesty or unethical business practice will not be tolerated. Bribery and corruption violate our values, ethics, policy and the law.

All stakeholders will conduct themselves in accordance with our values, policies, procedures, as well as all relevant laws relating to bribery and corruption and must read and abide by the terms of this Policy.

Our anti-bribery and corruption policy prohibits employees from directly or indirectly soliciting, accepting or offering bribes to or from government officials or private individuals, even if it means lost business opportunities.

This policy sets out our responsibilities in observing and upholding our policy on anti-bribery and corruption and provides information and guidance to our employees and Business Partners on how to recognise and deal with bribery and corruption issues.

2. Scope of the Policy

This policy sets out the minimum standards which apply to all employees, all members of management and all Business Partners that work with or on behalf of or are associated with Koala.

All Koala directors, management and employees are charged with the responsibility of knowing what their Business Partners are doing and ensuring that such partners are not paying bribes on Koala's behalf. Wilful blindness is no excuse and all Koala's directors, officers and employees are expected to follow both the spirit and letter of this policy.

3. Responsibilities

Managers at all levels, have a responsibility to:

- Set the tone and expectations at the top. Managers need to create a culture through words and actions where it is clear that bribery and corruption is not tolerated and that such behaviour is dealt with swiftly and decisively.
- Be familiar with the types of improprieties that might occur within his/her area of responsibility and be alert for any indication of irregularity.
- Ensure that an adequate system of internal controls exists within their areas of responsibility and that those controls operate effectively.
- Ensure that all staff within their area of responsibility have read and understood this Policy.

All employees have a responsibility to:

- Ensure that they are familiar with and comply with this policy and with all controls and procedures in their area of responsibility.
- Recognise any specific fraud and corruption risks within their own area of responsibility. If an employee believes that an opportunity for fraud and corruption exists, whether because of poor procedures or oversight, the employee should discuss it with their manager.

4. Bribery & Corruption

There are various definitions in law of bribery and corruption but, broadly, all capture the same fundamental concepts, in essence:

- **Bribery** means giving or receiving an undue reward to influence the behaviour of someone in government or business to obtain commercial advantage; and
- **Corruption** is a dishonest activity in which an employee or Business Partner acts contrary to the interests of Koala and abuses their position of trust in order to achieve some personal gain or advantage for themselves or for another person or entity.

Koala's approach to bribery and corruption is very simple:

- We forbid making, offering or promising to make a payment or transfer anything of value, or any advantage, including the provision of any service, gift, meal or entertainment, either directly or indirectly to government personnel and other officials for the purpose of improperly obtaining or retaining business, or for any other improper purpose or business advantage;
- We forbid making improper payments through third parties;
- We forbid giving facilitation payments, even if the conduct is customary; and
- We forbid payments of cash or cash equivalents to a government official or to any official of a regulatory body.

5. Prohibited Action (What you must not do)

You must not promise, offer, give, request, agree to receive or accept a financial or other advantage in return for favourable treatment, to influence a business outcome or to gain any business advantage for Koala.

You must follow all of the anti-bribery and corruption laws to which we and you are subject. You are liable to disciplinary action, dismissal, legal proceedings and possibly imprisonment if you are involved in bribery and corruption. Appropriate action will be taken against any Koala employee and/or Business Partner who fails to comply with this policy.

6. Gifts & Hospitality

Gifts and corporate hospitality (whether given or received) in a commercial context or to a government official or official of a regulatory body can lead to bribery and corruption issues in the same way as other “advantages”. These items may be bribes in themselves. Alternatively, they may be used as part of a wider scheme of corruption, or give the impression that bribery is taking place.

Gifts, hospitality or entertainment will be considered bribes under this Policy if given or received with the intention of improperly influencing business decisions. In the public sector, any gift or corporate hospitality/entertainment may amount to an “advantage”.

No gifts or entertainment may be offered to or accepted from government officials or representatives, or politicians or political parties, without the prior approval of the CFO.

This policy does not prohibit normal and appropriate bona fide hospitality or gifts (given and received) to or from Business Partners provided that they are reasonable and proportionate and are not unduly lavish. Hospitality will generally be *bona fide* where it is provided in order to better present Koala’s image, products, services or people or to establish cordial business relations.

All employees must follow the provisions of Conduct@Koala when giving or accepting gifts and entertainment.

7. Facilitation Payments

At Koala, we do not make, and will not accept, facilitation payments of any kind or in any jurisdiction. Facilitation payments are typically small, unofficial payments made to secure or expedite a routine government action by a government official to which we may be perfectly entitled. For example, a payment made to an official to speed up the issuing of a work permit or visa. At Koala we view all facilitation payments as bribes and therefore illegal.

All employees and Business Partners must avoid any activity that might lead to, or suggest, that a facilitation payment will be made or accepted by us. If asked to make a payment on Koala’s behalf, employees and Business Partners should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. Always

ask for a receipt which details the reason for the payment so that it can be demonstrated that the payment was an official fee for the service or goods.

If you have any suspicions, concerns or queries regarding a payment, please immediately raise these with our Legal Team.

8. Business Partners

At Koala we should only work with Business Partners who have been approved under our due diligence process and where those Business Partners have contractually agreed to comply with this anti-bribery and corruption policy or have demonstrated an equivalent/appropriate policy.

Any remuneration payable to a Business Partner acting on behalf of Koala must be appropriate for the services carried out, i.e. fair market value (which is to be determined objectively as far as possible). Payments must never be made in cash. Payments should only be made in the jurisdiction where the third party is domiciled and always to a bank account in the name of the third party. All payments must be fully and accurately recorded in Koala's financial records so that the reason for the payment can clearly be verified.

9. Political Donations

We do not make contributions to any political parties.

10. Record Keeping

We will keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties. Declare and keep a written record of all hospitality or gifts accepted or offered, which will be subject to managerial review.

Officers, employees, contractors and consultants of the Koala and its Group Members must declare and report gifts and/or benefits, either offered or accepted and valued at \$500 or more, in the Company's gift and entertainment register within 5 working days of receiving or being offered the gift or benefit. Reports can be made through the Legal Helpdesk.

Ensure that all expense claims relating to hospitality, gifts or expenses incurred in relation to third parties are submitted in accordance with Koala's policy and specifically record the reason for the expenditure.

All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts may be kept "off-book" to facilitate or conceal improper payments.

11. How to Raise a Concern

It is critically important to notify your manager and Legal Team as soon as possible if you are offered a bribe by a third party, are asked to make one, suspect that this may happen in the future, or believe that you are a victim of another form of unlawful activity.

If you are unsure whether a particular behaviour or conduct constitutes bribery or corruption, or if you have any other queries, please contact the Legal Team.

In any event, if you have any concern that a breach of applicable laws or this Anti-Bribery and Corruption Policy has occurred, or is in process, or is imminent, you must notify your manager immediately and report your concerns via Speak Up accessible at www.speakupatkoala.com.au

Speak Up@Koala gives you the option to raise your concern anonymously – please refer to our Whistleblower Policy for full details.

No retaliatory action or retribution will be taken against anyone for raising a concern in good faith.

12. Communication and Training

Communication of this policy forms part of the induction process for all new employees and Business Partners. Training on how to implement and adhere to this anti-bribery and corruption policy will be provided to employees on a regular basis.

Our zero-tolerance approach to bribery and corruption must be communicated to all Business Partners at the outset of our business relationship with them and as appropriate thereafter.

13. Examples of Potential Bribery Risk Scenarios: “Red Flags”

The following is a list of possible red flags that may arise during the course of your employment, your association with Koala or your business activities and which may raise concerns under applicable anti-bribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only.

If you encounter any of these red flags, you must report them promptly to The Legal Team. You must not proceed unless and until the “red flag” has been investigated and clarified and you have been authorised by the person to whom the red flag was reported to proceed with the relevant transaction:

You:

- become aware that a third party engages in, or has been accused of engaging in, improper business practices.
- learn that a third party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a “special relationship” with foreign government officials;
- receive an invoice from a third party that appears to be non-standard or customised..

A third party:

- Insists on receiving a commission or fee payment before committing to sign up to a contract or carrying out a government function or process for Koala.
- Requests payment in cash and/or refuses to sign a formal agreement, or to provide an invoice or receipt for a payment made.
- requests that payment is made to a country or geographic location different from where the third party resides or conducts business.

- requests an unexpected fee or commission to "facilitate" a service.
- demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services.
- requests that a payment is made to "overlook" potential legal violations.
- requests that you provide employment or some other advantage to a friend or relative.
- insists on the use of side letters or refuses to put terms agreed in writing.
- invoices for a commission or fee payment that appears large given the service stated to have been provided.
- requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to Koala.
- offers you an unusually generous gift or lavish hospitality.
- refuses to agree contractually to follow this policy and/or implement adequate anti-corruption measures.

14. Investigative Responsibilities

Koala is committed to investigating all reported cases of fraud and corruption so that appropriate action can be taken.

15. Administration

Koala may change, modify, or delete the provisions of this Policy at any time. This Policy is approved by the Board, and the CEO is responsible for administration.

The Policy will be reviewed as needed (and at least every 2 years).

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