

## APPENDIX A: EBOS GROUP LIMITED (EBOS) CODE OF ETHICS

EBOS is committed to the highest standards of conduct and ethical behaviour in all of our business activities, and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance.

The EBOS Code of Ethics is the framework of standards by which the Directors, Employees and contractors of EBOS and its related companies (*EBOS people*) are expected to conduct their professional lives. This Code is not intended to prescribe an exhaustive list of acceptable and unacceptable behaviour, rather it is intended to facilitate decisions that are consistent with EBOS' values, business goals and legal and policy obligations, thereby enhancing performance outcomes.

EBOS people must familiarise themselves with the EBOS values and this Code of Ethics.

If you have any questions or concerns about an ethical question, or become aware of a breach of a legal obligation or an EBOS policy, you should discuss this with your manager or a member of the Leadership Team. If this is not appropriate, procedures for reporting concerns are set out in EBOS' Whistleblower Protection Policy which can be found on the Group's intranet and external website.

This Code does not form part of any Employee's contract of employment. Nor does it form part of any other workplace participant's contract for services.

### 1 **Behaviours**

The behaviour of EBOS people, whether to customers, suppliers, competitors, regulators or other Employees, can impact on the way people see EBOS and whether they choose to engage with us.

EBOS people will:

- undertake their duties in accordance with our values, being:
  - customer driven;
  - brave and innovative;
  - working together;
  - taking care of each other;
  - striving for excellence; and
  - doing what is right.
- act honestly and in the best interests of EBOS, its shareholders and stakeholders;
- conduct themselves with integrity and not behave in a manner that will, or has the potential to, bring EBOS or any of its businesses into disrepute;
- not enter into transactions or make promises on behalf of EBOS that EBOS cannot reasonably be expected to, or does not intend to, honour;
- undertake their duties with care and diligence;

- not seek to gain an advantage through accepting or offering bribes or other improper inducements;
- ensure that any personal opinions EBOS people express are clearly identified as their own and are not represented to be the views of EBOS while complying with EBOS policies related to engagement with media and social media use;
- value individuals' differences and treat people in the workplace with respect in accordance with the values and policies related to the workplace – including in relation to diversity and inclusion, equal employment opportunities and anti-harassment and anti-discrimination;
- prioritise the health, safety and welfare of EBOS people and the communities in which EBOS operates in accordance with acceptable standards of behaviour and legal obligations whilst performing their duties; and
- to the best of their ability, use reasonable endeavours to ensure that EBOS records and documents, including financial reports, are true, correct and conform to EBOS reporting standards and internal controls.

#### ***Directors of EBOS and its related companies***

Directors of EBOS and its related companies must act in accordance with their statutory and common law duties and give proper attention to the matters before them.

## **2 Conflicts of Interest**

EBOS people will act in EBOS' interests at all times and avoid any personal, financial, or other interest which may be in conflict with their duties and responsibilities to EBOS.

EBOS people will not (without the prior written consent of EBOS):

- engage directly or indirectly in any personal, business or commercial activities which would or could conflict with their ability to perform their duties to EBOS;
- be directly or indirectly interested or concerned in any capacity including as a material shareholder (i.e. a shareholder who holds more than 5% of the shares), or as a director, employee, or independent contractor with any other business in the business sectors in which EBOS operates; and
- engage in any other activity which could conflict with EBOS' interests.

#### ***Reporting conflicts***

If you have an actual or potential conflict of interest you must report this to your direct manager promptly, this could include disclosure of a personal relationship. Your manager must then report this to the member of the Leadership Team of the relevant business or division. EBOS people are expected to proactively report actual or potential conflicts.

### **Employees**

Employees who wish to be involved in the management or board of another organisation, where that role may potentially conflict with EBOS' interests (either commercially and/or due to the time required to fulfil the role), must seek approval from the EBOS Group CEO before taking up a role with the other organisation.

### **Contractors**

Contractors must disclose any role that they perform which create actual, potential or perceived conflict with services provided to EBOS before starting an engagement and during the course of providing services.

## **3 Anti-Bribery and Corruption/Gifts**

"Gifts" can include accommodation, goods, services, discounts, special terms on loans and so on.

EBOS has zero tolerance for bribery or corruption in connection with its operations and activities.

EBOS has adopted an Anti-Bribery and Corruption Policy which can be found on the Group's intranet and external website.

In addition, EBOS people must not offer or accept gifts, entertainment and hospitality unless the following conditions are all met:

- given for the purpose of general relationship building only;
- not intended, and cannot reasonably be construed, as an attempt to improperly influence the recipient's performance of a role or function;
- complies with the local laws and regulations of the jurisdiction in which it is made;
- given in an open and transparent manner; and
- does not include cash, loans or cash equivalents (such as gift certificates or vouchers).

Directors should disclose any gifts, entertainment and hospitality accepted in EBOS' interests register.

## **4 Corporate Opportunities**

EBOS expects its people to advance its legitimate interests when the opportunity to do so arises.

EBOS people will not:

- take for themselves or a third party any opportunity discovered through the use of EBOS property (including intellectual property) or information or their position at EBOS;

- use EBOS property (including intellectual property) or information, EBOS' name or their position at EBOS for personal gain; and
- compete with EBOS.

## 5 **Confidentiality, Information Security and Privacy**

EBOS stakeholders entrust us daily with their confidential communications and information. Confidential information includes all information not in the public domain that has come to an EBOS person's knowledge by virtue of working for EBOS.

EBOS people must maintain and protect the confidentiality of information entrusted to EBOS about work colleagues, stakeholders, suppliers, customers and EBOS's business and financial affairs.

Your obligations in relation to confidentiality continue even after your relationship with EBOS has ended.

### ***Information security***

EBOS has adopted procedures in relation to information security and EBOS people must comply with these procedures. These procedures can be found on the Group's intranet.

### ***Privacy***

EBOS is entrusted with the personal information of its staff, customers and suppliers (and their employees) and other individuals.

EBOS is committed to compliance with privacy laws and EBOS people must comply with the Group's privacy policy, guides and procedures which are available on the Group's intranet.

## 6 **Securities Trading and Continuous Disclosure**

EBOS is listed on NZX and ASX and is committed to ensuring compliance with laws related to public companies. EBOS people have certain obligations because they are engaged by a public company.

### ***'Inside information' and trading in EBOS shares***

EBOS people may become aware of information in relation to EBOS or other public companies that is confidential and 'price sensitive' (inside information).

EBOS people who have inside information about EBOS must not disclose it unless compelled by law.

In relation to any activity regarding EBOS shares, EBOS people must comply with securities trading laws and EBOS' Securities Trading Policy. The Securities Trading Policy can be found on the Group's intranet and external website.

### ***Continuous disclosure***

EBOS has adopted a Continuous Disclosure Policy which is available on the Group's intranet and external website.

EBOS people must be familiar with EBOS' obligations in relation to potentially price sensitive information, including maintaining confidentiality in relation to all EBOS information (but particularly potential Material Information) and escalating potential Material Information to the Leadership Team.

### **7 Proper Use of EBOS Assets**

EBOS people have a duty to protect EBOS assets from loss, damage, misuse, waste and theft. EBOS people must not misuse EBOS assets.

EBOS assets can include goods held at sites, IT systems and networks, information, equipment and intellectual property that are owned or used by EBOS.

EBOS people will:

- only use EBOS assets for the lawful business purposes of EBOS;
- report suspected loss, damage, misuse, waste and theft to their direct manager; and
- only create, and only retain, information and communications required for EBOS' business needs or to meet legal obligations.

### **8 Compliance with Laws and Policies**

EBOS people will:

- familiarise themselves with and comply with all EBOS policies, procedures and processes and codes including, without limitation, the EBOS Anti-Bribery and Corruption Policy and the EBOS Whistleblower Protection Policy;
- adhere to all applicable laws, rules and regulations;
- undertake training on legal obligations and policies as required by the Leadership Team from time to time; and
- comply with all statutory and internal disclosure requirements on a timely basis, including those under the EBOS Continuous Disclosure Policy.

### **9 Delegated Authority**

The Board delegates certain responsibilities related to the management of the business and affairs of EBOS to the EBOS Group CEO. The CEO in turn delegates to other levels of management certain rights to make operational and financial decisions within defined limits.

EBOS people will:

- only act within the delegated authority framework and any authority that may be specifically given to them as a delegated authority holder;
- ask their direct manager if they are uncertain as to their level of delegated authority.

## 10 **Responsibilities to the Community**

EBOS people will work constructively with members and representatives of the communities in which EBOS operates.

## 11 **How to Report Concerns**

If you become aware of a breach of this Code, any breach of a legal obligation, any breach of an EBOS policy (including the delegated authority framework), you are responsible for reporting it to your direct manager, or alternatively, the Leadership Team member in your business or division. EBOS has a Whistleblower Protection Policy, which sets out a process for reporting certain kinds of conduct (which can include a breach of this Code).

EBOS will stand behind any Employee who, acting in good faith, reports a breach, serious problem or wrongdoing.

Any person who knowingly makes a false report of a legal or policy breach may be subject to disciplinary action.

## 12 **When a Concern is Reported to You**

EBOS requires all Directors and management who receive a report of an actual or suspected violation of this Code to take all reasonable steps within their control to ensure that:

- the behaviour alleged in the report is thoroughly investigated; and
- appropriate disciplinary action is taken if the allegation is substantiated.

## 13 **Code of Ethics Breaches**

Appropriate disciplinary action, which may include dismissal, will be taken against persons who have breached this Code.

The Audit & Risk Committee of EBOS will be informed of material breaches of this Code.

## **DEFINITIONS**

In this Code:

Board means the board of Directors of EBOS Group Limited

Directors means a director of EBOS Group Limited or a related company of it

Employees means an employee of EBOS Group Limited or a related company of it

Leadership Team means the senior leadership team of EBOS

**APPROVAL**

This Code is approved by the Board of EBOS.