



Anti-Bribery and Corruption Policy

1 Purpose

- 1.1 The iQ Group Global group of companies refers to each related body corporate (within the meaning of section 50 of the *Corporations Act 2001* (Cth)) and each affiliate of any of The iQ Group Global Ltd (ACN 149 731 644), iQ3Corp Ltd (ACN 160 238 282), IQX Ltd (ACN 155 518 380) and Farnaforce Ltd (ACN 167 748 843) ('The iQ Group Global').
- 1.2 The iQ Group Global is committed to providing high standards of ethical behaviour and we anticipate that our employees and directors to have the same values and code of conduct that are consistent with The Group.
- 1.3 The Group does not condone any forms of bribery and/or corruption during, or in connection with, employment or acting on behalf of the Group.

2 Scope

- 2.1 This Policy covers all employees of The iQ Group Global (whether full-time, part-time or casual) and all persons performing work at the direction of, in connection with, or on behalf of The iQ Group Global (for example contractors, subcontractors, agents, consultants, and temporary staff) (collectively 'workplace participants').
- 2.2 This policy does not form part of any workplace participant's contract of employment or contract for services.
- 2.3 This policy is not limited to the workplace or work hours. It extends to all functions and places that are work related. For example, work lunches, conferences, Christmas parties, client, and associate functions.

3 Commencement of Policy

- 3.1 This policy will commence on 1 June 2021. It replaces all other similar or related policies, if any, (whether written or not).

4 Bribery and Corruption Definition

- 4.1 "Bribery" refers to the offering, giving, soliciting, or receiving of anything of value (directly or indirectly) as a means of influencing the actions of an individual or in order to obtain or retain an advantage in the course of business.
- 4.2 "Anything of value" refers to gifts, cash, hospitality, expenses, reciprocal favours, business, or employment opportunities, political or charitable contributions and other direct or indirect benefits.
- 4.3 "Corruption" refers to the misuse of entrusted power for private gain or dishonest activities in which an Employee acts contrary to the interest of The iQ Group Global and abuses one's position in order to achieve a personal gain or for The Group



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5 Measures taken by The Group to Prevent Bribery & Corruption

- 5.1 Undertake an employment screening on all Employees prior to commencement of their role within The Group.
- 5.2 Implementing adequate controls to prevent, detect and respond to Bribery and Corruption risks.
- 5.3 Identify Bribery and Corruption risk throughout the business operations including activities undertaken by Third Parties on The Group's behalf.

6 Role Accountabilities and Responsibilities

Employees

- 6.1 Comply with The Group's policy and prohibited from engaging in any form of corruption, no matter the beneficiary.
- 6.2 Report any suspected or alleged Bribery and Corruption to their manager or People & Culture team.
- 6.3 Responsible for maintaining knowledge and understanding of The Group policies, relevant controls, procedures, and company values.

Senior Management

- 6.4 Responsible to support employees in meeting the requirements of this policy.
- 6.5 Escalate any bribery and/or corruption allegations raised by employees to People & Culture team at the earliest opportunity.
- 6.6 Promote a culture of compliance with The Group's policies and values.

People & Culture

- 6.7 Investigate any alleged cases of Bribery and/or Corruption that are raised to their attention.
- 6.8 Promote a culture of compliance with The Group's policies and values.
- 6.9 Improve and Maintain the Anti-Bribery & Corruption Policy as well as risk management frameworks.

7 Breach of the Policy

Any breach of the obligations expressed in this Policy may result in disciplinary action up to and including termination of employment, or termination of contract for services



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8 Review

8.1 This procedure will be reviewed every two (2) years, or when legislative requirements change, or in the event of a serious occurrence.

Variations

The iQ Group Global reserves the right to vary, replace or terminate this policy from time to time.