



ANTI BRIBERY & CORRUPTION POLICY

Acusensus Limited ACN 625 231 941 (Company)

1. Application

This Anti-Bribery & Corruption Policy (**Policy**) applies to the Company and each of its subsidiaries (and a reference to the 'Company' in this Policy will include a reference to those subsidiaries), the board of directors of the Company (**Board**) and all other Personnel.

In this Policy, '**Personnel**' includes an officer, employee, director, authorised representative, contractor or consultant of the Company, or anyone who provides services for or on behalf of the Company.

This Policy does not form part of any contract of employment or other contract to provide services, and the Company may amend it at any time.

2. Background

The Company operates a zero-tolerance policy towards bribery and corruption.

The Company condemns corruption in all its forms and will not tolerate it in its own business or in those individuals or organisations that the Company does business with. It is a requirement of Company Personnel that they understand and follow this Policy, and do not act in any way to promote or allow bribery in any form, including those transactions known as facilitation payments. All Personnel must take all reasonable steps to prevent bribery and corruption in any form including the activities set out under sections 3 and 4. This Policy aligns with the Company's values, further details of which are set out in the Company's Code of Conduct.

The purpose of this Policy is to set out the responsibilities of the Company, and of those working for and on the Company's behalf, in observing and upholding the Company's position on bribery and corruption. It also aims to provide information and guidance to ensure all Personnel understand how to recognise and deal with bribery and corruption issues.

It is important that everyone connected with the Company is alert to the risks of corruption and bribery and takes great care to act properly. The Company and Personnel are required to read and comply with this Policy.

3. Definition of Bribery

Bribery is the most common form of corruption and can occur in both public and private sectors. Bribery occurs when a person directly or indirectly:

- offers, promises, gives, or authorises the giving of any financial or other advantage (including

money, gifts, services, employment opportunities, contracts, or any other benefit) to another person; or

- requests, agrees to receive, or accepts any financial or other advantage,

with the intention of:

- influencing that person or a third party to perform improperly any function or activity of a public, commercial, or professional nature;
- rewarding such improper performance; or
- inducing or rewarding the person to use their position improperly to secure a business advantage or other benefit or other improper advantage.

An advantage includes money, gifts, loans, fees, hospitality, services, discounts, the award of a contract or anything else of value.

In a business context, bribery may result in a business obtaining an unfair advantage over its competitors. Bribery is illegal, and it can take several different forms. An individual or organisation does not need to offer or receive monetary benefits in order to be found guilty.

Bribes can take many forms, including political or charitable contributions, gifts, lavish hospitality, services, discounts, employment opportunities, reciprocal favours, the award of a contract or any other advantage or benefit.

Personnel must not threaten or retaliate against another person who has refused to offer or accept a bribe or who has raised concerns about possible bribery or corruption.

4. Definition of Corruption

Corruption is the broad term used to describe deliberate or intentional wrongdoing, dishonest conduct or abuse of power or position by a person for personal or improper gain (and whether the gain is for themselves or for another person or entity). Generally, corrupt conduct, including bribery, involves an individual or an organisation influencing, or trying to influence, a person to use his or her position in a way that is dishonest, biased or involves breaches of trust. It may also include fraud generally, or other conduct in connection with bribery or corruption, such as the falsification of books, documents, records, certificates or accounts with the intention to facilitate, conceal or disguise bribery.

Personnel must avoid situations that create an actual, potential, or perceived conflict of interest (**Perceived Conflict**). A Perceived Conflict exists if a reasonable observer might think a person's private interests could improperly influence their professional duties, even if no actual impropriety has occurred.

5. Paying or Receiving Bribes

In line with section 3 above and applicable laws, the Company prohibits the direct or indirect offering, promising or giving of a financial or other advantage to another person, to induce or reward a person for improperly performing a relevant function or activity.

In line with section 3 above and applicable laws, the Company prohibits the direct or indirect request, agreement of receipt, or acceptance of any financial or other advantage, to induce or reward a person for improperly performing a relevant function or activity.

6. Bribery of Public Officials

In line with section 3 above, the Company specifically prohibits the bribery of Government, Commonwealth, State or Territory public officials and foreign public officials (**Public Officials**) in order to gain any influence for the purpose of obtaining or retaining business, or any other advantage in business for the Company.

A Public Official includes any individual who holds a legislative, administrative or judicial position of any kind, whether appointed, elected or employed, either within Australia or of a country or territory within or outside the Company's operational areas, or any individual who is an official, employee or agent of a public international organisation or entity.

7. Gifts and Benefits

Personnel should not accept a gift, entertainment or hospitality from a third party or give a gift, entertainment or hospitality to a third party if the gift, entertainment or hospitality is given with the intention of influencing the recipient to obtain or retain business or a business advantage, to reward the provision or retention of business or a business advantage, or in exchange for favours or benefits.

Subject to applicable laws, this Policy allows reasonable and appropriate hospitality or entertainment given to or received from third parties, for the purposes of marketing, presenting products, or establishing or maintaining good business relationships. However, any gifts, entertainment or hospitality given or received should be of an appropriate type and value and given at an appropriate time, taking into account the reason for the gift, entertainment or hospitality. Gifts should be given and received openly, not secretly. Gifts must not include cash or cash equivalent (such as vouchers). Gifts must be given in the Company's name, not your name.

A gift or hospitality will not be appropriate if it is unduly lavish or extravagant, or could be seen as an inducement or reward for any preferential treatment (for example, during contractual negotiations or a tender process).

Gifts involving a person who is not a Public Official

All gifts, entertainment and hospitality given or received must be in compliance with applicable laws in the relevant jurisdiction and in compliance with this Policy and if valued at AU\$200 (or of equivalent value in any other currency) or more per person must be notified to the Chief Financial Officer (**Reporting Person**) and recorded in the Company's gift register.

Gifts involving a person who is a Public Official

Due consideration must be given before giving or receiving any gift to a Public Official. Any gift given to or received from a Public Official must be: (i) in compliance with applicable laws in the relevant jurisdiction and in compliance with this Policy; (ii) infrequent; (iii) documented; and (iv) not intended to influence official action, secure an improper advantage, or impair the recipient's impartiality.

Any gift given to or received from a Public Official in compliance with this Policy valued AU\$200 (or of equivalent value in any other currency) or more per person must be notified to the Reporting Person and recorded in the Company's gift register.

Subject to the considerations set out immediately above: (1) de minimis gifts; (2) modest refreshments; or (3) attendance at business-related events may be allowed. A 'de minimis' gift is a gift of nominal value, for example, a company branded item (such as stationery).

8. Facilitation Payments, Secret Commissions and Kickbacks

It is a requirement of Company Personnel that they do not make and/or accept facilitation payments, secret commissions or "kickbacks" of any kind. Facilitation payments are generally unofficial payments made to secure or expedite a routine government action by a government official. Kickbacks are payments made in return for a business favour or advantage. Secret commissions typically arise where a person offers or gives a commission to an agent or representative of another person which is not disclosed by that agent or representative to their principal. Such a payment is made as an inducement to influence the conduct of the principal's business. Personnel are prohibited from making or receiving these types of payments.

Personnel asked to make a payment on the Company's behalf should be mindful of what the payment is for and consider whether the amount requested is proportionate to the goods or services provided.

A receipt which details the reason for the payment should be requested. Any suspicions, concerns or queries regarding a payment should be raised immediately with a manager, who must escalate the matter to the Reporting Person if they in turn have any suspicions, concerns or queries regarding the payment.

Personnel must not participate in any activity that might lead to, or be perceived as a facilitation payment, secret commission or kickback, or suggest that a facilitation payment will be made or accepted by the Company.

9. Political and Charitable Donations

As a general principle, the Company, or any of its Personnel, must not make contributions to political parties, candidates, elected officials, political action committees (**PAC**), ballot initiatives or charitable organisations that may be linked to a government official anywhere in the world without pre-approval by the Board and appropriate notification to the Reporting Person for inclusion on the gift register.

If a donation is to be made, it must be legal and ethical under local laws and practices.

Any political donations that are Board approved must be made in compliance with applicable electoral laws including the Electoral Act 1918 (Australia), the Electoral Act 1993 (New Zealand), the Political Parties, Elections and Referendums Act 2000 (United Kingdom), and Pay-To-Play rules and regulations (United States). Any such contributions will never be made in an attempt to influence any decision or gain a business advantage and will always be publicly disclosed as required by law.

In certain jurisdictions, even personal contributions made by directors, officers, principals, senior management, or their immediate families (**Covered Individuals**) may be attributed to the Company under applicable law and may impact the Company's ability to solicit business in that jurisdiction. In order to ensure compliance with applicable laws and reporting requirements, Covered Individuals must provide the Company's Legal Team with notice of any Contribution made to a political party, candidate, elected official, PAC, ballot initiatives or charitable organisations that may be linked to a government official.

The Company only makes charitable donations that are legal and ethical under local laws and practices.

10. Record Keeping

The Company must keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties.

The Company will maintain a gift register to record all of the gifts and benefits accepted or offered (where the gift or benefit in question is not de minimis). This register will be subject to review at least annually and records will be retained for a minimum of seven years.

Personnel must declare and keep a written record of all hospitality or gifts given or received, which will be subject to managerial review.

All accounts, invoices and other records relating to dealings with third parties should be prepared and maintained fully and accurately and retained for a minimum of seven years. No accounts must be kept "off-book" to facilitate or conceal improper payments.

Personnel must submit all expenses claims relating to hospitality, gifts or payments to third parties in accordance with the Company's expenses policy and record the reason for expenditure.

11. External Relationships

This Policy is applicable to the Company's dealings with subsidiaries, joint venture partners, portfolio companies, agents, contractors and any other third parties with whom it has business relationships.

The Company's zero-tolerance approach to bribery and corruption must be communicated to all suppliers, contractors and business partners at the outset of its business relationship with them through contractual anti-bribery and corruption clauses as appropriate.

It is prohibited for any party who performs services for the Company (e.g. employee, agent, subsidiary, intermediary, contractor, joint venture partner, supplier etc.) to bribe another person for the purposes of obtaining or retaining business or any other advantage in business for the Company.

The Company is committed to ensuring that it always behaves ethically when competing for business, when conducting its business and when placing business with suppliers. All its dealings should be open and honest, and this includes conducting its procurement practices in a transparent manner.

12. Third Party Due Diligence

The Company will conduct appropriate risk-based due diligence on certain third parties before entering into business relationships where those third parties present higher bribery and corruption risks. This includes agents, intermediaries, joint venture partners, significant suppliers, suppliers in high risk jurisdictions or sectors, or acquisition targets. Due diligence requirements will be proportionate to the level of risk identified, taking into account the nature, value and duration of the relationship, the jurisdiction and sector in which the third party operates. Routine, low-value engagements with local service providers will generally not require formal due diligence processes unless other risk factors are present. All high risk third party relationships must be approved by the Reporting Person and include appropriate contractual protections.

13. Monitoring and Review

The Reporting Person has overall responsibility for, and will monitor the effectiveness and review the implementation of, this Policy and will regularly consider its suitability, adequacy and effectiveness and whether any changes are required to be made to the Policy. Internal control systems and procedures will be audited regularly to ensure that they are effective in minimising the risk of non-

compliance with this Policy, and to ensure that reports of breaches are appropriately recorded, investigated and responded to.

Personnel are invited to comment on this Policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the Reporting Person.

14. Further Clarification and Training

The Company recognises that market practice varies across the geographies in which it does business and what is normal and acceptable in one place may not be in another. This Policy prohibits any practice involving bribery or corruption, as detailed above, regardless of local custom or expectation. Where a conflict exists between this Policy and applicable local laws or regulations, the standard that sets the more restrictive and risk-averse requirement will apply.

The prevention, detection and reporting of bribery and corruption is the responsibility of all Personnel and business associates. Our zero-tolerance approach to bribery and corruption must be communicated to all suppliers, contractors and business partners at the outset of the Company's business relationship with them and as appropriate thereafter. Training on this Policy forms part of the induction process for all new employees. All existing employees will receive refresher training on this Policy at least every two years. Additional training will be provided to managers and those employees who are more likely to be exposed to bribery or corruption given the nature of their role as required.

15. What to do if an Issue Arises

Personnel are encouraged to raise concerns about any issue or suspicion of bribery or corruption at the earliest possible stage.

You should immediately report all suspected incidents of bribery, fraud and corruption or suspicious behaviour to the Reporting Person or, if you want to stay anonymous, take action in accordance with the Company's [Whistleblowing Policy](https://investors.acusensus.com/investor-centre/?page=corporate-governance) (available at <https://investors.acusensus.com/investor-centre/?page=corporate-governance>). The Reporting Person must inform the Audit and Risk Management Committee of any material breaches of this Policy.

All Personnel who report a suspicion will be protected from recrimination from colleagues. No employee will suffer demotion, penalty, or other consequence for refusing to pay or receive bribes even if it may result in the Company losing business. We aim to encourage openness and will support anyone who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken. Any Personnel who believe they have suffered detrimental treatment as a result of refusing to pay or receive bribes should inform the Reporting Person.

Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the Reporting Person immediately. If the matter is not remedied, and you are an employee, you should raise it formally using the Company's [Grievance Procedure](#) (available via the HR Policies & Procedures page on Confluence).

16. Breach

A breach of this Policy may expose the Company and implicated Personnel to serious criminal and civil penalties, and could result in serious reputational damage to the Company as well as loss of government contracts. Sanctions for non-compliance with this Policy can be expected to be severe

and may include significant financial penalties for the Company and imprisonment for those individuals who are found liable. Personnel found to be in breach of this Policy will also be subject to disciplinary action, which may include termination of employment.

The Company may terminate its relationship with other individuals and organisations working on its behalf if they breach this Policy.

17. Need more information?

The Reporting Person under this Policy is the Chief Financial Officer. Please contact the Reporting Person for any further information about this Policy.

Last updated: February 2026.