

Anti-Bribery & Corruption Policy

Policy Statement

Aroshy maintains a zero-tolerance approach to bribery and corruption. We are committed to conducting business with honesty, fairness, and integrity, in compliance with the *Criminal Code Act 1995 (Cth)* and all relevant anti-corruption legislation. Any form of bribery, kickbacks, or unethical procurement practices is strictly prohibited in our operations and supply chains.

Scope

This policy applies to all employees, directors, contractors, subcontractors, suppliers, and any third parties acting on behalf of Aroshy.

Prohibited Practices

- **Bribes and Kickbacks:** Offering, giving, receiving, or soliciting anything of value to influence a decision or secure unfair business advantage.
- **Improper Gifts and Hospitality:** Gifts, entertainment, or benefits that could create actual or perceived obligations are not permitted.
- **Unethical Procurement:** All purchasing and tendering decisions must be based solely on merit, transparency, and value for money.
- **Facilitation Payments:** Small, unofficial payments to secure routine services are prohibited.

Responsibilities

- **Management:** Enforce compliance, provide training, and monitor procurement processes.
- **Employees and Contractors:** Conduct business honestly, avoid conflicts of interest, and report any suspected bribery or corruption.
- **Suppliers and Partners:** Must comply with Aroshy's ethical standards as a condition of engagement.

Reporting & Protection

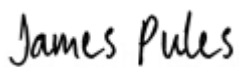
- Suspected breaches must be reported to management immediately.
- Reports will be treated seriously, investigated confidentially, and whistleblowers will be protected from retaliation.

Consequences of Breach

Non-compliance may result in disciplinary action, termination of employment or contracts, and potential referral to regulatory authorities.

Review

This policy will be reviewed annually to ensure ongoing compliance with legislation and best practice standards.

Approved by:

Director, Aroschy Pty Ltd

01/10/25