



Business Conduct Manual



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Colleagues and friends

Why do we have a Business Conduct Manual?

If we are going to achieve our vision of becoming Australia and New Zealand's most respected employee driven engineering and utilities services partner, then in every dealing, and every interaction with our fellow employees, contractors, clients, partners and regulators we must be nothing less than honourable, ethical, honest and lawful.

How can we become the most respected in our industry if we accept any less of a standard?

As such, this manual exists to protect and help us all.

As part of the Calibre Diona team (Our Business) we are all obliged to read and adhere to the policies and guidelines in this document. Aligned to our values, this Code is an effective way to guide the behaviour of everyone in Our Business by clearly stating our commitment to behaving honestly and fairly.

While the Business Conduct Manual is detailed, one document cannot possibly include every scenario or situation. There may be instances or situations which are not outlined, or perhaps some of the examples are not detailed enough. If you are unsure about what to do, I encourage you to ask yourself a simple question:

Could this action potentially cause damage or harm to the reputation and positioning of Our Business or me?

If the answer is yes, or if you are unsure, then do not proceed. Clarify the situation. Ask for help.

Contact the **Business Conduct Helpline on 1300 30 45 50 in Australia or +61 3 9811 3275 from New Zealand or international locations**. Alternatively discuss the situation with a Senior Leader, Executive, Legal or People & Capability.

As the CEO and Managing Director of this great company, I want to work for, and lead, a company whose team members are truly living our values in a sincere and honest manner. If we all follow this code of conduct, then we can be assured that Our Business will achieve our vision.

I thank you for following Calibre Diona's Business Conduct Manual and doing your part to help make our vision a reality.

Yours sincerely



Peter Massey
CEO & Managing Director

As the CEO and Managing Director of this great company, I want to work for, and lead, a company whose team members are truly living our values in a sincere and honest manner.



Introduction

Purpose

The way we as Calibre Diona conduct business must be ethically, honestly, and in full compliance with applicable laws and regulations. This applies to every business decision in every area of the company worldwide. This manual outlines how we intend to achieve this.

Scope

The Business Conduct Manual applies to employees, independent contractors, agency personnel (Our People) and our agents, subcontractors, consultants, representatives and others (Our Partners) who do business with Calibre Diona.

Definitions

Table 1: Abbreviations, terms and definitions

ABBREVIATION / TERM	DEFINITION
Employees	Individuals that are employed by Our Business on a full time, part time, fixed term or casual basis.
Executive	A member of the Group Executive Leadership Team.
Government Official	An individual that is employed, engaged or legally represents a federal, state, local or similar government or regulatory body.
Invention	Something that has never been made before, or the process of creating something that has never been made before.
Money laundering	The crime of moving money that has been obtained illegally through banks and other businesses to make it seem as if the money has been obtained legally.
Our Business	Any business which is owned by, or a joint venture with, Calibre Diona businesses or entities.
Our People	All employees, contractors and agency personnel employed or engaged by Calibre Diona.
Our Partners	Our partners includes agents, subcontractors, suppliers and consultants who work with us or represent us to deliver projects, products or services.
Publication	Communication of a report, commentary, statement, text, image(s), audio-visual, e-book or similar to a target audience.
Social Media	Sites, platforms or applications which allow users to post, share and disseminate content.

Our Values



While the Business Conduct Policy and this manual outlines how we conduct ourselves as an organisation, our values articulate the type of behaviours, culture and ethos we want to foster.

Our four values are:

We do what we say.

We succeed together.

We go above and beyond, and

We care for people's wellbeing.

Our values, our leadership pillars and our 'codes of conduct' are designed to work together to complement our vision to become Australia and New Zealand's most respected employee driven engineering and utilities services partner. It is simply not possible to be the most respected business if we do not develop a framework to clearly articulate how we do our work, the values which drive us, and the standards we accept (or turn a blind eye to).

You are encouraged to use the manual to provide direction on our Business Code of Conduct, however if at any time you believe this manual is not clear, you can approach any member of the Leadership Team, Senior People & Capability staff or Legal for assistance. Alternatively **visit www.calibrediona.stoplinereport.com**

Business Conduct **Overview**

Calibre Diona's Principles of Business Conduct

Our success is based on delivering innovative, high-quality services and products and on demonstrating integrity in every business interaction. Calibre Diona's principles of business conduct define the way we do business worldwide. These principles are:

- 1 Honesty.** Demonstrate honesty and high ethical standards in all business dealings.
- 2 Respect.** Treat clients, suppliers, employees, and others with respect and courtesy.
- 3 Confidentiality.** Protect the confidentiality of Calibre Diona's information and the information of our clients, suppliers, and employees.
- 4 Compliance.** Ensure that business decisions comply with applicable laws and regulations.
- 5 Diverse & Inclusive.** Enable and foster an environment where diversity and inclusiveness is embraced.

Your Responsibilities

Our Business Conduct Policy and principles apply to employees, independent contractors, agency personnel (Our People) and our agents, subcontractors, consultants, representatives and others (Our Partners) who do business with Calibre Diona. You are expected to:

- 1 Follow the policy.** Comply with Calibre Diona's Business Conduct Policy, principles, and all applicable legal requirements.
- 2 Speak up.** If you have knowledge of a possible violation of Calibre Diona's Business Conduct Policy or principles, other Calibre Diona policies, or legal or regulatory requirements, you must notify either your manager (provided your manager is not involved in the violation), People & Capability (HR), Legal, or Finance. If you need more support or are not sure what to do, contact the **Business Conduct Helpline**.
- 3 Use good judgment.** Apply Calibre Diona's principles of business conduct, review our policies, review legal requirements, and then decide what to do.
- 4 Ask questions.** When in doubt about how to proceed, discuss it with your manager, your People & Capability representative. If you need more support, contact the **Business Conduct Helpline**.

Failure to comply with Calibre Diona's Business Conduct Policy, or failure to report a violation, may result in disciplinary action up to and including termination of employment or the end of your working relationship with Our Business.

We'll Support You

Retaliation Is Not Tolerated

Our Business will not retaliate - and will not tolerate retaliation - against any individual for filing a good-faith complaint with management, P&C, Legal, Finance, or the **Business Conduct Helpline**, or for participating in the investigation of any such complaint.

Conduct Types & **Definitions**



Individual Conduct

Conflicts of Interest

A conflict of interest is any activity that is inconsistent with or opposed to Our Business' best interest, or that gives the appearance of impropriety or divided loyalty. Avoid any situation that creates a real or perceived conflict of interest. Use good judgment, and if you are unsure about a potential conflict, talk to your manager, contact People & Capability, or contact the Business Conduct Helpline.

Do not conduct Calibre Diona business with family members or others with whom you have a significant personal relationship. In rare cases where exceptions may be appropriate, written approval is required from an Executive.

You shouldn't use your position at Calibre Diona to obtain favored treatment for yourself, family members, or others with whom you have a significant relationship. This applies to product purchases or sales, investment opportunities, hiring, promoting, selecting contractors or suppliers, and any other business matter. This does not apply to special purchase plans offered by Our Business like employee discounts which are normally promoted on Clive. If you believe you have a potential conflict involving a family member or other individual, disclose it to a Senior Leader.

Can you give an example of conflicts of interest or potential divided loyalty?

Your niece needs a summer cadetship and you decide to hire her into your organisation, or, your brother-in-law owns a business that is being considered as a vendor for Calibre Diona, and you are one of the decision makers.

Outside Employment and Inventions

May I occasionally use my company email address for my outside/personal business?

You may never use your work/company email for an outside or external business. You are permitted to use your work email for a reasonable amount of personal correspondence such as emails to/from friends and family.

May I serve on the board of directors of an outside enterprise or organisation?

Yes. Employees must obtain written permission from their manager and advise General Manager People and Capability before accepting board positions on for-profit or not-for profit organisations, or for other groups that relate to Calibre Diona's present, or reasonably anticipated business. Executive Team members must obtain written permission from the CEO before accepting such positions. Employees must obtain written permission from their manager before accepting board positions on for-profit or not-for profit organisations, or for other groups that relate to Calibre Diona's present, or reasonably anticipated business. Executive Team members must obtain written permission from the CEO before accepting such positions.

Employees must notify their manager before taking any other employment. In addition, any employee (full-time or part-time) who obtains additional outside employment, has an outside business, or is working on an invention must comply with the following rules (see next page).

DO NOT:

- Use any time at work or any of Our Business assets for your other job, outside business, or invention. This includes using Calibre Diona workspace, phones, computers, internet access, copy machines, and any other Calibre Diona assets or services.
- Use your position at Calibre Diona to solicit work for your outside business or other employer, to obtain favoured treatment, or to pressure others to assist you in working on your business ideas.
- Participate in an outside employment activity that could have an adverse effect on your ability to perform your duties at Calibre Diona.
- Use confidential Calibre Diona information to benefit your other employer, outside business, or invention.

Before participating in inventions or businesses that are in the same area as your work for Our Business or that compete with or relate to Calibre Diona's present or reasonably anticipated business, products, or services, you must formally notify your role and category of external interest and have written permission from General Manager People & Capability (P&C) and an Executive of Calibre Diona. If you are currently participating in any of the aforementioned, it is your obligation to notify and seek written permission within a reasonable timeframe of the Business Conduct Manual being published.

Personal Investments

I have shares in companies that do business with Calibre Diona. Is this a problem?


Probably not. However, it could be a concern if you are influencing a transaction between Calibre Diona and the company, or the transaction is significant enough to potentially affect the value of your investment.

Many employees have investments in publicly traded shares or privately held businesses. In general, these are fine, but investments may give rise to a conflict of interest if you are involved in or attempt to influence transactions between Our Business and a business in which you are invested. If a real or apparent conflict arises, disclose the conflict to your manager. Your manager will help determine whether a conflict exists and, if appropriate, the best approach to eliminate the conflict. If you still need help, contact the **Business Conduct Helpline**.

Workplace Relationships

Personal relationships in the workplace may present an actual or perceived conflict of interest when one individual in the relationship is in a position to make or influence employment decisions regarding the other. If you find yourself in such a relationship, you must notify People & Capability, so they may assist you in resolving any potential conflicts.

Employees should not allow their relationships to disrupt the workplace or interfere with their work or judgment. For additional information, see Our Business' **Leadership & People Policy**.



If you purchase shares in the client's company or advise others to do so, it could be viewed as insider trading.

Buying and Selling Shares

How do I know whether information is material?

Determining what constitutes material information is a matter of judgment. In general, information is material if it would likely be considered important by an investor buying or selling the particular shares. This is commonly referred to as "insider trading". If in doubt speak to a member of the senior finance or legal team.

Does Calibre Diona's policy apply to buying or selling shares in other companies?

Yes. For example, say you learn about a client's nonpublic expansion plans through discussions on a new project or mine. If you purchase shares in the client's company or advise others to do so, it could be viewed as insider trading.

Never buy or sell shares when aware of information that has not been publicly announced and could have a material effect on the value of the shares. This applies to decisions to buy or sell Calibre Diona shares and to third party shares, such as the shares of a Calibre Diona supplier or vendor. It is also against Calibre Diona policy and may be illegal to give others, such as friends and family, tips on when to buy or sell shares when aware of material, nonpublic information concerning that shares.

Specific questions on buying and selling shares in businesses that have a relationship with Our Business should be referred to the Legal team.

Harassment and Discrimination

What is harassment?

Harassment can be verbal, visual, or physical in nature. Specific examples of prohibited harassing conduct include, but are not limited to, slurs, jokes, statements, notes, letters, electronic communication, pictures, drawings, posters, cartoons, gestures, and unwelcome physical contact that are based on an individual's protected class.

Need more information?

Contact People & Capability.

Our Business will not tolerate discrimination or harassment of employees or non-employees with whom we have a business, service, or professional relationship. This applies to interactions with Our People and Partners, applicants for employment, and any other interactions where you represent Our Business.

If you feel that you have been harassed or discriminated against or have witnessed such behaviour, report the incident to any member of the People & Capability team, any manager, up to, and including, the CEO, or the **Business Conduct Helpline**.

Confidential Employee Information

Where can I learn more about policies on confidential employee information?

View the Leadership & People Policy.

As part of your job, you may have access to personal information regarding other Calibre Diona employees or applicants, including information regarding their employment history, personal contact information, compensation, health information, or performance and disciplinary matters. This information is confidential and should be shared only with those who have a business need to know. It should not be shared outside Calibre Diona unless there is a legal or business reason to share the information and you have approval from your manager.

Our Business encourages a creative, culturally diverse, and supportive work environment. Calibre Diona is committed to providing a workplace free of discrimination and sexual harassment, as well as harassment or discrimination based on such factors as race, colour, creed, religion, sex, national origin, marital status, age, sexual orientation, gender identity characteristics or expression, genetic information, physical or mental disability, pregnancy, medical condition, or any other basis protected by local law.

Workplace Privacy

Is personal information on my computer system private?

No. Limited personal use of Calibre Diona equipment and systems is allowed. However, Our Business may monitor equipment and systems. You should not have any expectation about the privacy of content or personal information.

As an employee, it's important you understand that, subject to local laws and regulations and in accordance with Calibre Diona's review process, Our Business may take the following steps when you access Calibre Diona's network or systems or use any device, regardless of ownership, to conduct Calibre Diona business:

- Access, search, monitor, and archive all data and messages sent, accessed, viewed, or stored (including those from iCloud, OneDrive Messages, or other personal accounts).
- Conduct physical, video, or electronic surveillance, search your workspace (such as file cabinets, desks, and offices, even if locked), review phone records, or search any non-Calibre Diona property (e.g. backpacks, purses) on company premises.
- Disclose to law enforcement information discovered during any search that indicates possible unlawful behavior without prior notice.

You should familiarise yourself with the **Workplace Property and Technology Policy** which sets out Our Business' rights and your rights when conducting Calibre Diona business or using Calibre Diona provided equipment. If you have questions regarding the policy, reach out to the **Business Conduct Helpline**.





All formal public speaking engagements that relate to Calibre Diona's business or products must be pre-approved in writing by your manager.

Public Speaking and Media Inquiries

If I make a presentation on my own time, may I accept a payment?

It depends. If you are representing Our Business, you may not accept payment. If you are on your own time and are not representing Calibre Diona, you may be allowed to accept payment. Before accepting this type of opportunity check with your manager, People & Capability, or the Business Conduct Helpline.

All formal public speaking engagements that relate to Calibre Diona's business or products must be pre-approved in writing by your manager. For public speaking engagements where you are a keynote speaker, panelist or your attendance is promoted as part of the drawcard for the event, senior staff within the Marketing &

Communications team must also be advised. If you receive approval to make a public presentation at a business meeting or conference, you may not request or accept any form of personal compensation from the organisation that requested the presentation. This does not prohibit accepting reimbursement for expenses, nor does it prohibit Calibre Diona charging a speaking fee, if approved by your manager.

All inquiries from the media or the financial analyst community must be referred to the Marketing & Communications team or the Group Chief Financial Officer.

Publishing Articles

If you author an article or other publication, do not identify yourself in the publication as a Calibre Diona employee without prior approval from the Marketing & Communications team. In addition, in some cases, publications may require Executive and Legal team approval.

For guidance regarding posting or sharing content on social media or blogging platforms, see Calibre Diona's **Branding & Communications Policy** and associated supporting documentation.

Alcohol, Drugs, and a Smoke Free Environment in the Workplace

What if I have a substance abuse issue?

Help yourself and Our Business by acting. Talk to your People & Capability representative or the Employee Assistance Program. Our EAP details are available on Clive or call 1300 687 327 (within Australia) or for teams in New Zealand contact 0800 666 367.

Employees are prohibited from manufacturing, distributing, dispensing, possessing, using, or being under the influence of illegal drugs in the workplace. Use of alcohol or medications on the job or before work can cause safety issues, damage client relations, and hurt productivity and innovation. Use good judgment and keep in mind that you are expected to perform to your full ability when working for Calibre Diona. For more information, view the **Health, Safety, Environment and Community Policy**.

Our Business' offices and sites are smoke free workplaces. Smoking is permitted in designated areas only or as permitted by law. Remember if you are smoking at a worksite and can be identified as a Calibre Diona employee please ensure you smoke in designated areas and during approved work breaks only.

Responsibilities to Our Business


Protecting Our Business' Assets and Information

What are assets?

Assets include Calibre Diona's proprietary information (such as intellectual property, confidential business plans, unannounced product plans, sales and marketing strategies, and other trade secrets), as well as physical assets like cash, equipment, supplies, and product inventory.

We all have an obligation to protect Calibre Diona's property and to abide by the following guidelines:

- 1 Watch what you say.** Be aware of your surroundings and who might be listening or has access to your information. Don't let Calibre Diona confidential information falls into the wrong hands.
- 2 Protecting our assets.** Keeping track of Calibre Diona assets and information entrusted to you, and preventing opportunities for loss, misuse, waste, or theft of Calibre Diona property is everyone's responsibility. Rubbish is inevitable. Waste is not. Before disposing of Calibre Diona assets, discuss your plans with your manager, get approval, and follow applicable guidelines.
- 3 Lead by example.** Behaviours are contagious. Be a model for your co-workers and our partners. Follow our **procurement procedures** when acquiring goods or services and use Calibre Diona's assets only for legal and ethical purposes.



Never disclose confidential, operational, financial, trade secret, or other business information without verifying with your manager that such disclosure is appropriate.

Confidential Information

If I believe that it is appropriate to disclose confidential proprietary information to a vendor or other third party, what should I do?

First, verify that there is a business need for the disclosure. Second, obtain your manager's approval for the disclosure. Third, be sure that a non-disclosure/ confidentiality agreement is in place with the vendor, or third party, and that you forward the original copy of the agreement to the Legal team. If you are still unsure, check with the Legal team before making the disclosure.

How do I identify confidential information in documents?

Mark these documents "Calibre or Diona Confidential."

One of Calibre Diona's greatest assets is information about our products and services, including future product or service offerings. Never disclose confidential, operational, financial, trade secret, or other business information without verifying with your manager that such disclosure is appropriate. Typically, disclosure of this information is very limited, and the information may be shared with vendors, suppliers, or other third parties only after a non-disclosure agreement is in place. Even within Calibre Diona, confidential information should be shared only on a need-to-know basis. The employment agreement you signed when you joined Calibre Diona defines your duty to protect information.

Our Business' Identity and Logos

Our Business' name, colours, fonts, layouts and logos collectively create the Calibre Diona identity (and the identity of all subsidiary Calibre Diona businesses). Before publicly using the Calibre Diona name, product names, service names, taglines, or the Calibre Diona logo, review Calibre Diona's Corporate Identity Guidelines on how names and logos can be used and presented (for example, the size of the Calibre Diona logo and the amount of white space surrounding it). Before using the product names, service names, taglines, or logos of third parties, check with the Legal team.

Accuracy of Records and Reports

Accurate records are critical to meeting Calibre Diona's legal, financial, and management obligations. Ensure that all records and reports, including timecards, client information, technical and product information, correspondence, and public communications, are full, fair, accurate, timely, and understandable.

Never misstate facts, omit critical information, or modify records or reports in any way to mislead others, and never assist others in doing so.

Business Expenses

How can I learn more about procedures for meals and travel?

See Calibre Diona's Business Conduct Policy or talk to your manager. Also, review relevant travel and expenses guidelines and the Delegation of Authority procedure (available on Clive) prior to booking travel.

All employees must observe policies and procedures regarding business expenses, such as meal and travel expenses, and submit accurate expense reimbursement requests.

Guidelines on daily meal expenses vary worldwide. For more information view the Calibre Diona **Business Conduct Policy**.

Money Laundering & Kickbacks

If I suspect money laundering, what should I do?

Advise your manager or contact the Business Conduct Helpline.

Money laundering is the process by which individuals or organisations try to conceal illicit funds or make these funds look legitimate. Money laundering is strictly prohibited and illegal.

The laws require Calibre Diona to report suspicious activity. If you deal directly with clients or vendors, the following examples may be indications of potential money laundering:

- Attempts to make large payments in cash.
- Payments by someone who is not a party to the contract.
- Requests to pay more than provided for in the contract.
- Payments made in currencies other than those specified in the contract.
- Payments from an unusual, nonbusiness account.
- Transactions forming an unusual pattern such as bulk purchases of products or gift cards, or many repetitive cash payments.

A kickback is a form of bribery or corruption in which a commission, payment, biased consideration or kickback is paid to the bribe-taker in exchange for a preference or advantage. Kickbacks in any form are not tolerated at Calibre Diona.

Records & Information Management and Legal Hold

Tell me more about legal holds.

In a litigation case or other legal matter, Our Business may be required to produce documents. In these cases, the Legal team may put a legal hold on certain documents to prevent the documents from being destroyed, altered, or modified. If it is found that Calibre Diona has failed to retain or produce required documents, penalties or adverse rulings may result. Adverse rulings in major litigation cases can cost Calibre Diona a significant amount of money. Failure of employees to retain and preserve documents placed on legal hold may result in discipline or discharge.

Our People have a responsibility to manage records and information. The definition of “records and information” is extremely broad. Information includes all documents and data. Supporting records must be kept as they have enduring business value and their retention is underpinned by relevant legal, financial policies and regulatory requirements. Refer to the Quality and Risk Policy to determine the appropriate retention period for your records.

At times, Calibre Diona may need to retain records and information beyond the period they would normally be kept (generally between seven and ten years, depending on applicable legislation). The most common reasons are litigation, other legal matters or audits.

In these situations, retention and preservation of records and information is critical. If you have records and information that may be required for litigation or other legal matters, the Legal team will place those documents on a legal hold, meaning the records and information cannot be altered, destroyed, deleted, or modified in any manner. Legal will notify the individuals most closely identified with the records and information about the legal hold and will provide instructions for retaining the records and information. Recipients of a legal hold must ensure that these instructions are followed. A legal hold remains in effect until you are notified by the Legal team in writing.



Client and Business Relationships

Client Focus

Every solution we provide or product we deliver is for our clients. Calibre Diona focuses on providing innovative, high-quality products and services and demonstrating integrity in every business interaction. Always apply Calibre Diona's principles of Business Conduct.

Client, Third Party Information; Confidentially Agreements & Obtaining Business Intelligence

To what extent may I use an existing client list to market other Calibre Diona products or services?

Before using a client list for marketing, sales, or other activities, talk to your manager or the Legal team. Using an existing client list may or may not be appropriate.

Where can I get a non-disclosure agreement?

Calibre Diona's Legal team provides non-disclosure/confidentiality agreements.

If the information helps Our Business, why is the source of business intelligence an issue?

Obtaining information illegally or unethically could damage Calibre Diona's reputation and in some cases could subject you and Calibre Diona to legal liability. For example, using illegally or unethically obtained information in a bid to the government could result in disqualification from future bidding and criminal charges.

Client and Third-Party Information

Clients, suppliers, and others disclose confidential information to Calibre Diona for business purposes. It is the responsibility of Our People to protect and maintain the confidentiality of this information. Failure to protect client and third-party information may damage relations with clients, suppliers, or others and may result in legal liability. See the Calibre Diona People and Leadership Policy.

Non-Disclosure/Confidentiality Agreements

When dealing with a supplier, vendor, or other third party, never share confidential information without your manager's approval. Also, never share confidential information outside Calibre Diona (for example, with vendors, suppliers, or others) unless a non-disclosure / confidentiality agreement is in place. These agreements document the need to maintain the confidentiality of the information. Original copies of non-disclosure agreements must be forwarded to the Legal team. Always limit the amount of confidential information shared to the minimum necessary to address the business need.

Obtaining and Using Business Intelligence

Calibre Diona legitimately collects information on clients and markets in which we operate. Calibre Diona does not seek business intelligence by illegal or unethical means, and competitors may not be contacted for the purpose of obtaining business intelligence. Sometimes information is obtained accidentally or is provided to Calibre Diona by unknown sources. In such cases, it may be unethical to use the information, and you should immediately contact your manager, the Legal team, or the Business Conduct Helpline to determine how to proceed.

Third-Party Intellectual Property

It is Calibre Diona's policy not to knowingly use the intellectual property of any third party without permission or legal right. If you are told or suspect that Calibre Diona may be infringing an intellectual property right, including patents, copyrights, trademarks, or trade secrets owned by a third party, you should contact the Legal team.

Copyright-Protected Content

May I keep my personal music on my computer at work?

If you are authorised to make copies of the music for personal use (for example, you purchased the music on iTunes), you may keep the music on your computer.

Never use or copy software, music, videos, publications, or other copyright-protected content at work or for business purposes unless you or Calibre Diona are legally permitted to use or make copies of the protected content. Never use Calibre Diona facilities or equipment to make or store unauthorised copies. For more information about personal content on a Calibre Diona owned devices view the Workplace Property and Technology Policy.

Giving and Receiving Business Gifts

Are business meals, travel, and entertainment considered gifts?

Yes. Anything of value is considered a gift. However, giving or receiving some gifts are acceptable.

Can I avoid gift rules if I pay for gifts to clients or business associates myself?

No. If the gift is given for business reasons and you are representing Calibre Diona, the gift rules apply.

Employees may not give or receive gifts or entertainment to or from current or potential vendors, suppliers, clients, or other business associates unless all the following conditions are met:

- 1 Nominal value.** The value of the gift is less than A\$200. Exceptions must be approved by your Senior Leader (for Senior Leader-level employees, exceptions must be approved by the CEO or Group CFO).
- 2 Customary.** The item is a customary business gift and would not embarrass Calibre Diona if publicly disclosed. Cash is never an acceptable gift. Giving or receiving cash is viewed as a bribe or kickback and is always against Calibre Diona policy.
- 3 No favoured treatment.** The purpose of the gift is not to obtain special or favored treatment.
- 4 Legal.** Giving or accepting the gift is legal in the location and under the circumstances where given.
- 5 Recipient is not a government official.** Never provide a gift, including meals, entertainment, or other items of value, to a government official. See page 25-26 for more information on gifts to government officials.

This policy does not preclude Calibre Diona as an organisation from receiving and evaluating complimentary products or services. It is not intended to preclude Calibre Diona from giving equipment, approved charity donations or pro bono time to a company or organisation, provided the gift is openly given, consistent with legal requirements, and in Calibre Diona's business interests. The policy also does not preclude the attendance of Calibre Diona employees at business-related social functions, if attendance is approved by management and does not create a conflict of interest.

Side Deals/Letters & Competition/Trade Practices

What is an example of a side deal?

In a sales environment, a side deal may involve a guarantee to accept back unsold or unused equipment or consumables or other special agreements to encourage certain clients to place larger orders. Such a side deal, whether written or oral, can have an impact on Calibre Diona's potential liability with respect to that transaction and may make it inappropriate for Calibre Diona to recognise revenue on the products sold, affecting the accuracy of Calibre Diona's books and records. Side deals or side letters made outside of Calibre Diona's formal contracting and approvals process are strictly prohibited.

Side Deals or Side Letters

All the terms and conditions of agreements entered into by Calibre Diona must be formally documented. Contract terms and conditions define the key attributes of Calibre Diona's rights, obligations, and liabilities and can also dictate the accounting treatment given to a transaction. Making business commitments outside of the formal contracting process, through side deals, side letters, or otherwise, is unacceptable. You should not make any oral or written commitments that create a new agreement or modify an existing agreement without approval through the formal contracting process.

Competition and Trade Practices

Agreements with competitors are subject to rigorous scrutiny in all countries. Competitors are expected to compete and compete aggressively on all terms.

You should not:

- Agree with competitors or exchange information with competitors on price, policies, contract terms, costs, inventories, marketing plans, or other competitively significant terms.
- Agree with competitors to divide sales territories, products, or assign clients.
- Violate fair bidding practices, including bidding quiet periods, or provide information to benefit one vendor over other vendors.
- Engage in any pricing or other practices that could defraud a supplier or others.


Endorsements

What is an example of an endorsement?

A friend writes a great book on engineering design and asks you to endorse the book by making a statement on the back cover.

If you make such an endorsement, don't include your job title or affiliation with Calibre Diona unless it has been approved by your manager.

When representing Calibre Diona, never endorse a product or service of another business or an individual unless the endorsement has been approved by your manager and the Marketing & Communications team. This does not apply to statements you may make in the normal course of business. Comments such as "The service delivered by (name) was of a high standard" or "The team delivered on time and I would recommend them" is acceptable.

A man in a dark grey suit and white shirt is smiling and handing a yellow envelope to another person whose hand is visible on the right. The background is a blurred cityscape with a tall building.

In most cases, anything of value that is given is considered a gift. This includes items such as meals, golf, entertainment, and vouchers.

Governments and Communities

No Bribery or Corruption; Gifts to Government Officials & Political Contributions

Can I avoid a gift limitation by paying for a gift, such as lunch or golf, myself?

No. If you are representing Calibre Diona, any gift to a government employee would be viewed as coming from Calibre Diona.

What is considered a gift to a government official?

In most cases, anything of value that is given is considered a gift. This includes items such as meals, golf, entertainment, and vouchers. In limited circumstances, and with approval of your manager, tokens of thanks or memorabilia items (cap, pen, book etc.) may be given to government officials as an expression of appreciation rather than gifts. These would normally be items of low value worth less than \$100. If the item could in any way be seen or perceived as a form of corruption, do not give the item. Cash is never an acceptable gift. Typically, giving cash is viewed as a bribe or kickback and is against Our Business' policy.

Who is a “government official”?

A government official is any official or employee of a government or public international organisation (including departments or agencies of those governments or organisations), or any person acting in an official capacity. Also included are employees of a state-run or state-owned business, such as a public utility, and employees of a public/ government-run school or university.

What is a bribe?

A bribe is a sum of money, a benefit or other inducement to a person with the intention of influencing a government official in the exercise of the official's duties as a public official.

What is a facilitation payment?

Facilitation payments are small payments or benefits made to secure or speed up a routine or necessary government action to which we have a legal right or entitlement.

No Bribery or Corruption

We do not offer or accept bribes, facilitation payments or kickbacks in any form and we do not tolerate corruption in connection with any of our business dealings. We must always bid and tender for work responsibly. You may not offer or receive bribes or kickbacks to, or from, any individual, whether that individual is a government official

or a private party. You should immediately contact your manager, the Legal team, or the Business Conduct Helpline to report any concerns or potential breaches.

Gifts to Government Officials

In many countries it is considered common courtesy to provide token/ceremonial gifts to government officials on certain occasions to help build relationships. Check local requirements and review any such gifts exceeding A\$100 in advance with Legal. For meals, the A\$100 limit does not necessarily apply. Meals of any value should be avoided with officials from government agencies where Calibre Diona has a pending application, proposal, or other current business.

Political Contributions

Our Business does not make political contributions to individual candidates or parties. All corporate political contributions, whether monetary or in-kind (such as the donation/ lending of equipment or technical services to a campaign), must be approved in advance by the Chief Executive Officer. Our People may not use Calibre Diona assets (including employee work time, or use Calibre Diona premises, equipment, or funds) to personally support candidates and campaigns. It is illegal for Calibre Diona to reimburse an employee for a contribution.

Hiring Government Employees

What should I do if I'm interested in hiring a current or recent government employee?

Contact People & Capability before beginning any negotiations to hire a current or recent government, military, or other public sector employee as a Calibre Diona employee or consultant.

Laws often limit the duties and types of services that former government, military, or other public sector employees may perform as employees or consultants of Calibre Diona.

Employment negotiations with government employees are prohibited while the employees are participating in a matter involving Calibre Diona's interests.

Safety and Wellbeing

How do I get more information regarding Our Business', health, safety, and environmental programs?

Visit the Health & Safety Environment pages on Clive or contact a member of the safety team.

Our Business operates in a manner that conserves the environment and protects the safety and wellbeing of Our People and Partners. Conduct your job safely and consistently with applicable Health, Safety, Environment & Community (HSEC) requirements. Use good judgment and always put the environment, wellbeing, and safety first. Be proactive in anticipating and dealing with risks.

In keeping with our commitment to the safety of our people, Calibre Diona will not tolerate workplace violence. For additional information, review Calibre Diona's Leadership & People Policy.

Charitable Donations

Our People and Partners are encouraged to support charitable causes of their choice as long as that support is provided without the use or furnishing of Calibre Diona assets (including employee work time or use of Calibre Diona premises, equipment, or funds). Any charitable donations involving Calibre Diona assets require the approval of the Chief Executive Officer or Group Chief Financial Officer. Calibre Diona's official charity partner is batyr in Australia and the John Kirwan Foundation in New Zealand.



Community Activities and Public Positions

What if I want to get more involved in community activities where I may need to commit time during work hours or the activity may involve the use of Calibre Diona resources?

Contact People & Capability or speak to a Senior Leader in the first instance. There is no need to involve People & Capability or your local leader for fundraising or charity activities if it does not require your involvement during work time or use company resources.

We comply with applicable laws and regulations and operate in ways that benefit the communities in which we conduct business. Calibre Diona encourages you to uphold this commitment to the community in all your activities.

If you hold an elected or appointed public office while employed at Calibre Diona, advise an Executive. Excuse yourself from involvement in any decisions that might create or appear to create a conflict of interest.

A man and a woman are sitting at a desk in a bright office. The man, on the right, is wearing a light blue shirt and a watch, smiling at the woman. The woman, on the left, is wearing a purple top and looking at the man. A laptop is open on the desk between them. The background is a large window with a plant visible outside.

Obligations & **Contact Details**

Your Obligation to Take Action

Always apply Calibre Diona's principles of business conduct, follow Our Business' policies, and comply with laws and regulations. When you are unsure, take the initiative to investigate the right course of action. Check with your manager, People & Capability, Legal, or Finance, and review our policies on Clive. If you would like to talk with someone outside your immediate area, consider contacting the **Business Conduct Helpline**.

If you know of a possible violation of Calibre Diona's **Business Conduct Policy** or legal or regulatory requirements, you are required to notify your manager (provided your manager is not involved in the violation), People & Capability, Legal, Finance, or the **Business Conduct Helpline**. Failure to do so may result in disciplinary action. Employees must cooperate fully in any Calibre Diona investigation and keep their knowledge and participation confidential to help safeguard the integrity of the investigation.

Business Conduct Helpline

The Business Conduct Helpline is available 24/7 to all employees worldwide to help answer your questions on business conduct issues, policies, regulations, and compliance with legal requirements. It also allows you to advise Calibre Diona of situations that may require investigation or management attention.

The Business Conduct Helpline is committed to keeping your issues and identity confidential. If you would be more comfortable doing so, you may contact the Helpline anonymously. Your information will be shared only with those who have a need to know, such as those involved in answering your questions or investigating and correcting issues you raise. If your information involves accounting, finance, or auditing, the law may require that necessary information be shared with the Audit and Finance Committee of the Board of Directors.

Our Business will not retaliate—and will not tolerate retaliation—against any individual for reporting a concern in good-faith with the **Business Conduct Helpline**. This independent and confidential service is provided by Stoplevel.

In **Australia** please call **1300 30 45 50**

In **New Zealand** or in other international locations please call **+61 3 9811 3275**. You can reverse the charges.

Email: calibrediona@stopline.com.au

Please visit www.CalibreDiona.stoplinereport.com for more information.

References

Table 2: Document references useful in performing procedure

DOCUMENT NUMBER	DOCUMENT TITLE
CDC-POL-LE001	Business Conduct Policy



calibregroup.com diona.com.au