
8. Accounting, books and records

- 8.1 Internal financial recording and accounting systems and procedures must be maintained to make and keep books and records which accurately and fairly reflect, in reasonable detail, the parties, the payment arrangements and the purpose of all transactions and disposition of assets.
- 8.2 No undisclosed or unrecorded fund or account may be established for any purpose.

9. Compliance with local laws required

- 9.1 This Policy reflects the laws applicable to the Company. As such, compliance with the Policy should generally result in compliance with local laws. Nevertheless, TrivarX Personnel should ensure that they are familiar with local laws and, where a law imposes a higher standard than the Policy, TrivarX Personnel operating in that country must fully comply with the higher standard.
- 9.2 In appropriate instances, the Company will provide country-specific directions for TrivarX Personnel and TrivarX subsidiaries operating in Countries outside of Australia.

10. Consequences on non-compliance

- 10.1 Bribery and the other types of improper payments prohibited by this Policy are prohibited under the laws of the countries in which commercial dealings on behalf of the Company take place.
- 10.2 Under relevant laws, for companies, possible consequences of contravention include the imposition of substantial fines, exclusion from tendering for government or private contracts and reputational damage. For individuals, possible consequences include criminal and civil liability with associated significant fines and/or lengthy terms of imprisonment.
- 10.3 Further, any breach of this Policy by TrivarX Personnel or third parties acting on the Company's behalf is a serious matter that will be investigated and addressed by the Company. It may result in disciplinary action, including immediate termination of employment or engagement with TrivarX.

11. Reporting procedures and queries

- 11.1 TrivarX Personnel must report any instance where they believe that non-compliance with the Policy has occurred, is occurring, or is being planned, as soon as they become aware of it. The report should be made to the Executive Chairman and/or Company Secretary. Reports may be made anonymously. TrivarX will make available an email address for this purpose. All disclosures will be taken seriously, thoroughly investigated and treated with the utmost confidentiality.
- 11.2
- 11.3
- 11.4 TrivarX Personnel are also encouraged to contact the Company Secretary if they have any questions or concerns regarding this Policy or subject matter to which this Policy relates. Any enquiries will be treated with the utmost confidentiality.

12. Protection from sanction

- 12.1 TrivarX Personnel will not be subjected to any form of punishment or reprisal from TrivarX for:
- (a) raising a concern regarding, or reporting, any instance of, non-compliance or suspected non-compliance with this Policy, provided the report is made in good faith; or
 - (b) refusing to provide or receive a bribe or for refusing to participate in corrupt activity.
- 12.2 TrivarX prohibits retaliatory action by TrivarX Personnel against any individual who:
- (a) Refuses to follow any directive or participate in any activity in circumstances where they are concerned that doing so may amount to a breach of this Policy; and/or
 - (b) Is involved in the reporting of conduct which they believe or suspect amounts to non-compliance with this Policy;
- regardless of whether or not the targeted individual is TrivarX Personnel.

13. Review of this Policy

- 13.1 The Company Secretary will review this Policy annually or as often as he or she considers necessary.
- 13.2 Any amendment to this Policy must be approved by the Board.

14. Approved and Adopted

- 14.1 This Policy was approved and adopted by the Board on 28 December 2019.

Appendix

Employee acknowledgement

I acknowledge that I have read and understood the *Anti-bribery and Corruption Policy* of TrivarX Limited and understand that I am obliged to observe the requirements of this Policy and to communicate this Policy and its obligations to the entities and staff under my control or supervision.

Your Name:

Signature:

Date: