

Conflict Of Interest Policy



GSS Group
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1. Overview

- (a) Every employee owes a duty of loyalty to the employer. This duty arises from the employee's employment contract.
- (b) Employees of GSS Group must not act in a manner contrary to the interests of GSS Group. Where there is a conflict between an employee's personal interests or the interests of GSS Group, the latter must prevail.
- (c) Every contractor of GSS Group must not act in a manner contrary to the interests of GSS Group. Where there is a conflict between a contractor's personal or business interests or the interests of GSS Group, the latter must prevail or the contractor arrangement may be required to end, subject to the terms of such agreement.

2. Purpose

This policy provides guidance on the management of conflicts of interest in relation to employees and contracted staff of GSS Group and its subsidiaries..

3. Application

This policy applies to all employees. For the purpose of this policy, an "employee" includes:

- (a) permanent employees (including full time and part time);
- (b) fixed-term employees;
- (c) casual employees; temporary agency staff; and
- (d) contractors,

engaged by GSS Group and its subsidiaries.

4. What is a conflict of interest

- (a) A conflict of interest arises where the interests of employees are different to, and conflict with, the interests of GSS Group. A conflict of interest exists when it is likely that an employee could be influenced, or could be perceived to be influenced, by a personal interest in carrying out the duties as an employee of GSS Group.
- (b) For the purposes of this policy, a reference to a "conflict of interest" includes:
 - (i) actual conflicts of interest;
 - (ii) potential conflicts of interest; and

- (iii) situations that may give rise to an appearance of conflicts of interest.
- (c) Employees must be particularly sensitive to potential conflicts of interest, and situations that could be perceived as a conflict of interest, due to the public interest in GSS Conflicts may not necessarily be personal to employees. Conflicts of interest may arise where the interests of family, friends or close personal or business associates or business partners of employees conflict with those of GSS Group.

5. What are some examples of situations where a conflict of interest may exist?

5.1. Conflicts of interest arise in a variety of circumstances

- (a) Because a conflict of interest can arise in a wide variety of circumstances, it is not possible to detail every situation that may lead to a conflict of interest.
- (b) However, some examples of actual or potential conflict situations are set out below.

5.2. Personal interest in third parties

- (a) A conflict may arise where an employee has a personal interest in a third party which has a business relationship with GSS Group. For example, an organisation that:
 - (b) conducts business with, or seeks business from, GSS Group;
 - (c) GSS Group seeks business from; or
 - (d) competes with GSS Group.
- (e) An employee will have a personal interest in a third party if the employee, or one of the employee's associates, is a director or shareholder of the third party.

5.3. Positions outside of GSS Group

In some cases, a conflict will arise where an employee has another paid or unpaid position outside of GSS Group. This does not necessarily mean that such outside positions are prohibited, however employees must notify GSS Group of any such position before it is accepted, so that an assessment can be made of whether a conflict exists and, if so, how to manage it.

5.4. Employee and contractor referrals

An employee who introduces an associate to GSS Group as a potential employee must not be involved in the selection process. GSS Group should be informed of the situation, so that an assessment can be made of whether a conflict exists and, if so, how to manage it.

5.5. Procurement and business dealings

An employee who uses the employee's position at GSS Group to do business with a third party with which the employee, or the employee's associate, has an interest, may have a conflict. GSS Group should be informed of this, so that an assessment can be made of whether a conflict exists and, if so, how to manage it.

5.6. Accepting gifts and benefits

- (a) An employee who receives more than a token gift or benefit (including meals, hospitality, accommodation or travel, among other things) from a third party in connection with the employee's duties for GSS Group may have a conflict. GSS Group should be informed, so that an assessment can be made of whether a conflict exists and, if so, how to manage it.

6. Roles and responsibilities

6.1. Considering and avoid conflicts of interest

- (a) Each employee is responsible for ensuring that, in all of the employee's activities, the employee considers whether an actual or potential conflict of interest arises.
- (b) Employees must take all reasonable measures to avoid conflict of interest situations arising.

6.2. Reporting conflicts of interest

In some circumstances, it may not be possible to avoid a conflict of interest situation. There may be circumstances in which there is a reasonable basis on which to believe that a conflict of interest situation may arise, or in which there may be the appearance of a conflict of interest situation. In each of these circumstances, an employee must immediately disclose the conflict to GSS Group by:

- (a) emailing the details of the conflict to Human resources Manager (peopleandculture@gssgroup.au); and
- (b) copying the employee's manager on the email.

6.3. Reporting changes in conflicts of interest

- (a) Where a conflict of interest situation changes, an employee must immediately disclose the change by way of:
 - (i) emailing the details of the conflict to Human resources Manager (peopleandculture@gssgroup.au); and
 - (ii) copying the employee's manager on the email.
- (b) Where there is any doubt as to whether a conflict may exist, employees should seek guidance from their managers and, if necessary, approval from GSS Group, before engaging in the activity that may constitute a conflict of interest.

7. How will conflict of interest situations be handled?

- (a) Conflict of interest situations will be dealt with by GSS Group on a case-by-case basis.
- (b) The human resources department of GSS Group will maintain a confidential register of potential conflicts of interest that have been disclosed to GSS Group.
- (c) In many cases, GSS Group may not require anything to be done after the interest is disclosed. However, in some cases GSS Group may find it necessary to direct the employee to take actions. Actions may include undertaking alternative duties, disposing of the interest, or both.

8. A breach of the policy

Failure to comply with the obligation to disclose actual or potential conflicts of interest may lead to disciplinary action being taken by GSS Group, including warnings, termination of employment, or both. This action is in accordance with the Disciplinary and performance management Policy.

9. Further information

If you require additional information in relation to this policy, or you have any suggestions for improvement to this policy, please contact Human Resources (peopleandculture@gssgroup.au).

Endorsed by:

Imran Mukhtar

Managing Director February 2026

A handwritten signature in black ink, appearing to be 'Imran Mukhtar', written over a horizontal line.