

## CORPORATE GOVERNANCE &amp; INTEGRITY

# Anti-Bribery and Corruption Policy

Policy | COR-POL-001 | Version 1.0

|                 |                                                   |
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| Document number | COR-POL-001                                       |
| Version         | 1.0                                               |
| Document owner  | Rhiannon Frankas, Director                        |
| Approver        | Daniel Frankas, Managing Director                 |
| Issue date      | 19 July 2026                                      |
| Effective date  | On management approval                            |
| Review date     | 19 July 2028 or earlier following material change |
| Status          | For approval and website publication              |

**MISCO has zero tolerance for bribery and corruption. No commercial target, customer expectation, local custom or perceived urgency justifies an improper payment or benefit.**

## 1. Purpose

Prevent bribery, corruption, secret commissions, facilitation payments and improper influence in MISCO business.

## 2. Scope

All directors, workers, agents, intermediaries, consultants and contractors, including conduct in Australia and overseas and conduct by associates performing services for MISCO.

## 3. Policy statement and commitment

MISCO has zero tolerance for bribery and corruption. No commercial target, customer expectation, local custom or perceived urgency justifies an improper payment or benefit.

## 4. Mandatory requirements

- Do not offer, promise, authorise, request or accept anything of value intended to improperly influence a decision or secure an advantage.
- Do not make facilitation payments. A payment made under an immediate threat to health or safety must be reported to a Director as soon as practicable and accurately recorded.
- Gifts and hospitality must be modest, infrequent, lawful, transparent, for a legitimate business purpose and never offered during a tender or decision where influence could be inferred.
- Political and charitable contributions must not be made on MISCO's behalf without written Director approval and must never be used as a route for improper influence.
- Agents, distributors and higher-risk suppliers must be subject to proportionate due diligence, written terms and monitoring.

- All payments, discounts, rebates, commissions and expenses must be supported by accurate records and authorised through normal financial controls.
- Suspected bribery, unusual payment requests or attempts to bypass controls must be stopped and escalated immediately.

## 5. Implementation and operational controls

- Maintain a gifts, benefits and hospitality register.
- Screen higher-risk third parties and require anti-bribery clauses where appropriate.
- Separate approval, payment and reconciliation duties where practicable.
- Provide targeted training to Directors, sales, purchasing and personnel dealing internationally.

## 6. Roles and responsibilities

| Role                                   | Responsibility                                                                                                             |
|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| <b>Directors</b>                       | Approve the document, provide resources, set the expected standard and review material breaches or exceptions.             |
| <b>Managers and supervisors</b>        | Apply the requirements in daily work, communicate expectations, retain required records and escalate concerns.             |
| <b>Employees and contractors</b>       | Follow the document, complete required training, protect MISCO interests and promptly report suspected breaches.           |
| <b>Suppliers and business partners</b> | Meet applicable contractual, ethical, safety, quality, security and legal requirements when acting for or supplying MISCO. |

## 7. Reporting, complaints and escalation

Report concerns confidentially to either Director or through COR-POL-003. MISCO will protect good-faith reporters and preserve evidence.

MISCO will assess concerns proportionately, preserve confidentiality as far as lawful and practicable, prevent retaliation, and refer matters to regulators, emergency services, insurers, professional advisers or law enforcement where required.

## 8. Monitoring and assurance

- The Document Owner will monitor relevant complaints, incidents, nonconformities, legal or standards changes, website accuracy and overdue actions.
- Material findings will be considered through management review, internal review or corrective action as appropriate.
- Public claims and linked downloads will be checked when evidence, certification, licensing, supplier, product, website technology or business practice changes.

## 9. Records and retention

Approvals, declarations, registers, reports, investigations, training, complaints, correspondence and other records created under this document must be accurate, protected, accessible to authorised personnel and retained under IT-POL-003 and applicable legal, contractual and evidentiary requirements.

## 10. Related MISCO documents

- HR-POL-008 Code of Conduct & Business Ethics
- COR-POL-002 Conflict of Interest Policy
- PUR-POL-001 Supplier Code of Conduct
- COR-POL-007 Import/Export Control & Trade Compliance Policy

## 11. External references

- [Criminal Code Act 1995 \(Cth\), foreign bribery offences and Attorney-General's Department guidance](#)
- [Corporations Act 2001 \(Cth\), Part 9.4AAA, and ASIC Regulatory Guide 270](#)

References were verified from primary or authoritative sources on 19 July 2026. Standards are identified but not reproduced; current licensed editions and legal advice should be consulted where exact requirements determine a decision.

## 12. Approval and review

| Role           | Name             | Approval / signature | Date |
|----------------|------------------|----------------------|------|
| Document owner | Rhiannon Frankas |                      |      |
| Approver       | Daniel Frankas   |                      |      |

Review due 19 July 2028, or earlier following material legislative, regulatory, standards, certification, system, operational or organisational change.

### Revision history

| Version | Date         | Change                                                                             |
|---------|--------------|------------------------------------------------------------------------------------|
| 1.0     | 19 July 2026 | Initial controlled issue prepared for management approval and website publication. |