

## CORPORATE GOVERNANCE &amp; INTEGRITY

# Conflict of Interest Policy

Policy | COR-POL-002 | Version 1.0

|                 |                                                   |
|-----------------|---------------------------------------------------|
| Document number | COR-POL-002                                       |
| 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 requires business decisions to be made in the company's legitimate interests and on objective commercial, safety, quality and ethical grounds.**

## 1. Purpose

Identify, disclose and manage interests that could affect, or appear to affect, impartial MISCO decisions.

## 2. Scope

Directors, employees, contractors and any person participating in recruitment, purchasing, pricing, customer, supplier, sponsorship or other MISCO decisions.

## 3. Policy statement and commitment

MISCO requires business decisions to be made in the company's legitimate interests and on objective commercial, safety, quality and ethical grounds.

## 4. Mandatory requirements

- Disclose actual, potential and perceived conflicts promptly and before participating in the relevant decision.
- Disclosures must include relevant financial interests, close personal relationships, outside employment, ownership, directorships, gifts, loans and supplier or customer connections.
- Do not select, supervise, approve or pay a related party without transparent disclosure and independent approval.
- Do not use confidential information, business opportunities, company property or position for personal gain.
- A disclosed conflict is not automatically misconduct; failing to disclose or comply with a management plan may be.
- The approving Director may require recusal, independent quotation, reassignment, divestment, restricted access or another proportionate control.

## 5. Implementation and operational controls

- Maintain a confidential conflict-of-interest register.
- Ask for declarations at induction, annually and before material procurement, recruitment or contract decisions.
- Record the decision, control owner and review date for each active management plan.
- Review related-party transactions and recurring declarations during management review.

## 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

Disclose conflicts in writing to a Director. If the conflict concerns one Director, disclose it to the other Director and do not involve the affected Director in approval.

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-001 Anti-Bribery and Corruption Policy
- PUR-POL-002 Procurement & Responsible Sourcing Policy

## 11. External references

- [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. |