

EQT GROUP CONFLICTS MANAGEMENT FRAMEWORK



Contents

1. Overview	3
A. Purpose of this Framework	3
B. Scope and application of this Framework	3
C. Framework breaches	3
D. Whistleblowing	3
E. Review	3
2. Understanding types of conflicts	4
A. What are conflicts?	4
B. Personal conflicts vs business conflicts	4
C. What is the difference between an interest and a duty?	4
D. When is an interest or duty “relevant”?	4
E. What is the difference between actual, potential and perceived conflicts?	4
3. Conflicts management process	5
Step 1 – Identify	5
Step 2 - Evaluate	6
Accountabilities /Responsibilities	6
Step 3 - Report	8
Step 4 - Manage	9
Step 5 - Monitor	10
4. Business conflicts: actual, potential or perceived	11
A. Obligation to act in beneficiaries’ best interests	11
B. Outsourcing	11
C. Related party transactions	11
5. Gifts and hospitality	12
A. Overview	12
B. Statement of policy	13
C. Conflicted remuneration	13
6. General	13
A. Training and awareness	13
B. Record keeping	14
C. Non-compliance	14
Policy administration	15
Document version control history	16



1. OVERVIEW

A. PURPOSE OF THIS FRAMEWORK

EQT Holdings Limited and all its subsidiaries (collectively referred to as the **EQT Group**) places great importance on the identification, recording and appropriate management of conflicts of interests and duties (collectively referred to as **conflicts**).

Each of the entities in the EQT Group has therefore adopted this EQT Group Conflicts Management Framework (**Framework**) which provides a systematic approach to ensure compliance with legislative requirements and to provide professional ethical financial services.

For the purpose of APRA Prudential Standard SPS521 this Framework also incorporates the EQT Group's conflicts management policy.

B. SCOPE AND APPLICATION OF THIS FRAMEWORK

This Framework outlines the EQT Group's policy on identifying, evaluating, reporting, managing, and monitoring conflicts. This Framework includes:

- The Fit and Proper Policy – outlines the EQT Group's approach to the assessment of and ongoing determination and management of the fitness and propriety of persons where there is a regulatory obligation to do so.
- All registers of relevant interests, relevant duties and conflicts, including:
 - The Business Conflicts Register;
 - Directors' and Committee Members' Personal Interests Registers;
 - RSE Register of Relevant Duties and Interests;
 - Employees' Personal Interests Register, including:
 - Management Personal Interests Register;
 - All Staff Personal Conflicts Register;
 - Gifts and Hospitality Register.

To ensure a culture of compliance and effective governance, the Framework is further supported by the totality of systems, structures, policies, processes and controls in place relating to the code of conduct, securities trading, risk and compliance management, incidents, breaches and outsourcing.

This Framework applies to all employees (including permanent, temporary and casual appointments, as well as contractors), directors and committee members of all companies in the EQT Group (**EQT Persons/Personnel**).

C. FRAMEWORK BREACHES

Breaches of this Framework must be escalated to the Enterprise Risk team and material breaches must be reported to the relevant Group Risk Committees.

D. WHISTLEBLOWING

All suspected breaches or identified breaches of this Framework must be escalated to the Enterprise Risk team. Where an employee does not feel comfortable identifying an issue in person, they can utilise the process outlined within the EQT Group Whistleblower Policy freely and without fear of reprisal.

E. REVIEW

This Framework has been approved by the EQT Group Board and (at least) all its subsidiaries that are licensed as Responsible Entities, Responsible Superannuation Entities or their equivalent in a jurisdiction outside Australia (**Relevant EQT Group Boards**).

Periodic reviews of the Framework are conducted as follows:

- An annual effectiveness assessment of the Framework is conducted by Enterprise Risk and the result of the review is reported to the Relevant EQT Group Boards.
- Relevant EQT Group Boards review the Framework every three years, unless a material change as a result of business, legislative or regulatory changes require a review out of cycle.



- A comprehensive review by an operationally independent, appropriately trained and competent person) is undertaken every three years.

2. UNDERSTANDING TYPES OF CONFLICTS

A. WHAT ARE CONFLICTS?

Conflicts are circumstances where one or more interests and/or duties are inconsistent with, diverge from, or compete with another interest and/or duty.

The conflicts may apply to:

- interests and/or duties of a company in the EQT Group
- interests and/or duties of an EQT Person.

B. PERSONAL CONFLICTS VS BUSINESS CONFLICTS

Conflicts can arise in different contexts:

- A **business-related** conflict means there is an inconsistency, divergence or competition between the interests and/or duties of companies in the EQT Group. This includes circumstances where any fiduciary duties, or the interest or duty of one company (or business unit) conflicts with another company (or business unit) in the EQT Group.
- A **personal** conflict involves an inconsistency, divergence or competition between a personal interest and/or duty of an EQT Person and the interests and/or duties of an EQT Group company, and including any fiduciary duties owed by them to beneficiaries, superannuation members or managed investment scheme (MIS) or wholesale fund investors.

Personal interests and/or duties include private, professional and business interests and/or duties, as well as the interests and/or duties of those people or groups with whom they have a close association (e.g. a relative or friend).

C. WHAT IS THE DIFFERENCE BETWEEN AN INTEREST AND A DUTY?

A **duty** means there is a legal obligation to act in a certain way or to specifically consider the interests of another. For example, a fiduciary duty to act in the best interests of a beneficiary, superannuation member or MIS investor.

An **interest** means there is an actual, potential or perceived incentive or benefit that may arise for the EQT Group (or one of its companies) or an EQT Person.

D. WHEN IS AN INTEREST OR DUTY “RELEVANT”?

An interest and/or duty is relevant if it might reasonably be considered to have the potential to have a significant impact on the capacity of the EQT Person or company in the EQT Group to act in a manner that is consistent with the interests or duties of the EQT Group, including any fiduciary duties owed to beneficiaries, superannuation members or MIS investors.

E. WHAT IS THE DIFFERENCE BETWEEN ACTUAL, POTENTIAL AND PERCEIVED CONFLICTS?

An **actual** conflict is a conflict that is present and demonstrable, which may improperly influence the decisions or actions of the EQT Group or an EQT Person in the performance of their duties and responsibilities.

A **potential** conflict is one where circumstances could give rise to an actual conflict in the future. This refers to circumstances where it is foreseeable that a conflict may arise in future and steps should be taken now to mitigate that future risk.

A **perceived** conflict is one where a reasonable person, knowing the facts, would consider that a conflict may exist, whether or not this is the case.



3. CONFLICTS MANAGEMENT PROCESS

The key steps involved in the management of conflicts.



STEP 1 – IDENTIFY

Identification controls and processes:

- *EQT Group Boards and Committees (including Management Committees):*
 - o All meeting agendas include a standing item at the commencement of each meeting for consideration of actual, potential or perceived conflicts. This includes declaration of any new relevant interests or relevant duties (for example all new external directorships), even if there is no apparent conflict.
 - o Registers of all such declared interests, duties and conflicts are maintained as set out in Step 3 below.
 - o It is the **responsibility of each EQT Person** to ensure that their interests and duties, including any actual, potential or perceived conflicts are appropriately declared.
 - o Several EQT Group companies are “public companies” and as such comply with the requirements of the *Corporations Act* regarding restrictions on voting for directors with a material personal interest.
 - o It is **the responsibility of the Chair of each such meeting** to ensure that these controls are followed and to foster a meeting culture that is consistent with the purpose of this Framework i.e. which places great importance on the identification, recording and appropriate management of conflicts of interests and/or duties.
 - o Additionally, **Enterprise Risk is responsible for facilitating** an Annual Declaration of Disclosure of Interest for all Directors of all their current directorships and associations.
- *RSE Licensees:*
 - o Prior to taking up an appointment and promptly after any changes, all Responsible Persons of an RSE licensee of the Group are required to disclose any relevant duties and any relevant interests.
 - o It is **the responsibility of Superannuation Trustee Services** to maintain a register of all such duties and interests for each Responsible Person and to publish any updates on the EQT website in the Register of Relevant Duties and Interests. This will be updated at the next quarterly review and updated within 20 business days of quarter end.
 - o Additionally, **Enterprise Risk is responsible for facilitating** an Annual Declaration of Disclosure of Interest for all Responsible Persons of all their current directorships and associations.
- *Business and Commercial Conflicts:*
 - o It is **the responsibility of all EQT Personnel** to consider conflicts in their day-to-day activities.
 - o Any new business initiatives or change to existing initiatives will require the analysis of any conflicts (actual, potential or perceived).



- In addition, as part of the selection process for a service provider (including related parties), a thorough review of any conflicts and how they might be managed or avoided must be completed.
- It is the **responsibility of each Business Unit Leader** to ensure that these controls are followed.
- Further detail on specific business conflicts (actual, potential or perceived) is set out in section 4.
- *Personal Conflicts:*
 - **All EQT Personnel are responsible** for considering whether conflicts may arise in their personal capacity and declaring them in accordance with this Framework. Examples include:
 - personal relationships, interests or duties with existing or prospective service providers to the EQT Group;
 - personal relationships or external directorships that may conflict with interests and/or duties of the EQT Group;
 - In most cases a personal relationship between staff members will not interfere with work however, a personal relationship may adversely impact the parties concerned, other colleagues or negatively affect business efficiency. Personal relationships can be particularly problematic where they involve members of the same team or are between a supervisor or manager, and/or subordinate where one can make decisions which may materially affect the other.
 - Before giving or receiving gifts and hospitality, EQT Personnel must consider whether the gifts and hospitality might influence or compromise their judgement in the performance of their roles or impact their personal or professional integrity in delivering EQT Group services. Please refer to the Gifts and Hospitality Policy in section 5 for further information about EQT Group requirements.

STEP 2 - EVALUATE

All identified conflicts must each be evaluated to determine:

- The nature and type of the conflict (refer to Section 2 of this Policy for more information):
 - Is it a personal conflict or a business conflict?
 - Does it involve interests or duties?
 - Is it an actual, potential or perceived conflict?
- What are the circumstances which have given or may give rise to the conflict?
- Who are the relevant parties involved in the conflict?
- The effect and impact of the conflict on the EQT Group, EQT Persons/Personnel, EQT Group fiduciaries including beneficiaries, superannuation members and MIS investors (**EQT Stakeholders**).

ACCOUNTABILITIES /RESPONSIBILITIES

Boards: The Boards are ultimately responsible for the development and maintenance of the Framework and must take all reasonable steps to ensure EQT Personnel understand the relevant requirements and processes set out in the Framework.

Directors: Directors must adhere to this Framework including all associated policies and give consideration and first priority to EQT Group's Stakeholders and EQT Group's fiduciary obligations to its Stakeholders at all times. Directors must also ensure that processes are in place to support the Framework, confirm it continues to remain appropriate and that EQT Personnel are aware and adhere to the Framework



Company Secretaries: The Company Secretaries have responsibility for seeking Board and Management Committee confirmation of any conflicts of interest and maintaining the relevant register / schedule or notifying Enterprise Risk / Conflicts Manager for recording into the COI Register.

Risk and Compliance: Enterprise Risk and its delegated Conflicts Manager are responsible for the oversight, maintenance and management of the matters outlined in the Framework, Register of Relevant Duties and Interests and the COI Register.

EQT Personnel: All employees of the EQT Group are responsible for taking reasonable steps to identify, report and/or manage a conflict in accordance with the Framework. This includes not putting themselves in a position where their business and/or personal interests result in a breach of this Framework.

Enterprise Risk: The Enterprise Risk team are responsible for:

- maintenance and oversight of all the online registers,
- independent assessment of Conflicts and Gifts, following the entry into the respective online register,
- regular reporting of Conflicts and Gifts to the various Boards and Committees as required.



STEP 3 - REPORT

Interests, duties and conflicts must be reported in accordance with the following table:

Who:	What:	Report to:	Relevant Register:
All EQT Personnel	Actual, potential or perceived business conflicts for EQT Group	- Business Unit Manager* (who will in turn notify Head of Regulatory Affairs and Compliance)	Business Conflicts Register, maintained by Enterprise Risk on Equity Central
Directors or Board Committee Members (of any EQT Group company)	All relevant interests, duties and conflicts	- Chair of the relevant Board/Committee*; and - Company Secretary^	Directors' Personal Interests Registers (per Company/Committee) – maintained by the Company Secretariat <i>For RSE Licensees only:</i> The RSE Register of Relevant Duties and Interests, maintained by Superannuation Trustee Services
EQT Group Management Committees (Personal Interests)	All relevant interests, duties and conflicts	- Chair and Secretary of the relevant Board/Committee* (who will enter this in the Register)	Employees Personal Interests Register - Management Personal Interests Section, maintained by Enterprise Risk on Equity Central
All EQT Personnel	Actual, potential or perceived personal conflicts	- Business Unit Manager/Leader*; and - Enter into the Conflicts Register	Employees Personal Interests Register - All Staff Personal Conflicts Section, maintained by Enterprise Risk on Equity Central
All EQT Personnel	Gifts and hospitality	- Business Unit Manager/Leader *; and - Enter into the Gifts and Hospitality Register	Employees Personal Interests Register - Gifts and Hospitality Register, maintained by Enterprise Risk on Equity Central

*Responsible for any ongoing monitoring required in accordance with Step 5.

^Responsible for recording the relevant interest, relevant duty or conflict in the register.



STEP 4 - MANAGE

Where an actual, potential or perceived conflict arises, a **Treatment Plan** must be identified and recorded in the relevant register. A conflict will only be effectively managed where, having considered the full nature of the conflict and its potential negative impact, the EQT Group can be satisfied on a reasonable basis that it will not give rise to any harm or detriment.

The three main mechanisms that the EQT Group may use to manage conflicts as part of a formal Treatment Plan are:

- **Avoid:** Some situations may present a very significant impact such that it is not possible to manage the conflict effectively other than to limit or cease an operation, or to decline acting in a particular transaction, or reasonably request that the EQT Stakeholder accept the conflict risk. *Nothing in this Policy authorises the management of a conflict if the general law requires that it be avoided.*

Conflicts can be avoided by:

- The relevant person departing from meetings during consideration of relevant matters. Where this is the Treatment Plan – the relevant papers must be marked "Restricted" and not provided to the conflicted person unless the relevant Board or Committee resolves otherwise.
 - The EQT Group declining to provide the proposed service or
 - Declining or returning any conflicted personal benefit received by an EQT Person.
- **Control:** Depending on the nature and circumstances of the conflict, effective controls may be implemented to remove or lessen the risk of a conflict resulting in improper conduct or poor EQT Stakeholder outcomes. Business Units must establish and maintain control measures that are appropriate to control the relevant conflict(s) in their respective areas.

For example, conflicts may be controlled through:

- Segregation of duties between employees or business units;
 - Implementation of information barriers between employees of business units;
 - Training on the importance and processes for managing conflicts;
 - The inclusion of a majority of independent directors on the Board of an RSE Licensee
- **Disclose:** Where internal measures are not adequate to remove a conflict risk, the conflict needs to be disclosed to the EQT Stakeholders. The disclosure must be sufficiently detailed to articulate the true nature of the conflict and made in a timely and meaningful manner to allow EQT Stakeholder to take an informed decision regarding the product, service or transaction in question.

Disclosure in itself may not be an adequate control for managing conflicts, in these circumstances it may be necessary to add an Control element to the Treatment Plan.

Disclosure must be:

- in writing, timely, prominent and specific;
- occur before or when the service is provided; and
- refer specifically to the service provided, conflict identified and sufficient details for EQT Stakeholders to understand the impact of the conflict on the service being provided.

Examples of conflicts disclosures include a letter to the Stakeholders, Financial Services Guides, Product Disclosure Statements, Letters of Engagement, Statements of Advice and Register of Relevant Duties and Interests.



STEP 5 - MONITOR

Ongoing Monitoring

For all actual, perceived and potential conflicts, the Treatment Plan must be monitored on an ongoing basis to ensure it remains appropriate.

Responsibility for Monitoring

Primary responsibility for monitoring is as set out in the table in Step 3 above, noted with an asterisk.

Additionally, all EQT Personnel are expected to monitor compliance with this Policy, particularly executive leadership team, directors and independent non-executive directors and committee members.

Register Distribution

To facilitate this monitoring process the relevant Registers are distributed as follows:

Register	Distribution	Frequency
Business Conflicts Register	The MRCC, the Group Audit Committee and the RSE Licensees' Risk & Compliance Committees in respect of any RSE Licensees' business conflicts.	Twice per year
Directors' Personal Interests Register (per Company/Committee)	The relevant Board	Each meeting
The RSE Register of Relevant Duties and Interests	EQT website	Updated quarterly, based on the Directors' Personal Interests register
Management Personal Interests Register	The Management, Risk and Compliance Committee (MRCC)	Quarterly
All Staff Personal Conflicts Register	The MRCC	Quarterly
Gifts and Hospitality Register	The MRCC	Quarterly

Escalation

In the event that you have a concern regarding a Treatment Plan not being adequate or becoming inadequate to manage the relevant conflict, this should be escalated to your Line Manager/Business Unit Manager, and/or the Chief Risk Officer.

Where an employee does not feel comfortable identifying an issue in person, they can utilise the process outlined within the EQT Group Whistleblower Policy freely and without fear of reprisal.

Annual Attestations

On an annual basis, **EQT Personnel will be required** to provide an annual attestation confirming their compliance with their obligations within the Framework (including both confirmation that they have



declared any conflicts and confirmation that they have complied with their other obligations and responsibilities under this Framework) and its associated frameworks, policies and processes.

Enterprise Risk is responsible for facilitating the annual attestation process.

4. BUSINESS CONFLICTS: ACTUAL, POTENTIAL OR PERCEIVED

A. OBLIGATION TO ACT IN BENEFICIARIES' BEST INTERESTS

There may be a perceived conflict between the EQT Group acting in the best interests of shareholders (for example to make a profit) and the obligation to act in the best interests of beneficiaries (ensuring sufficient resourcing to deliver quality trustee services to beneficiaries).

It is therefore important to note that where a conflict arises between the interests of a beneficiaries and the interests of the EQT Group (i.e. its shareholders), the law requires that priority is given to the interests of beneficiaries. This is enshrined in:

- (a) *Corporations Act 2001*, sections 601FC, 601UAA and 601UAB;
- (b) *Superannuation Industry (Supervision) Act 1993*, section 52;
- (c) General trust law.

Further, the law is clear that directors and/or officer of companies are equally obliged to give priority to the interests of beneficiaries over and above any duty that they have to the company. As a specialist trustee company, the EQT Group's directors and officers must fulfil this obligation at all times.

This obligation to give priority to the interests of beneficiaries is disclosed to shareholders in the EQT Group's Corporate Governance Statement, published on the ASX and available at www.eqt.com.au.

EQT Group has appointed a number of independent non-executive directors and independent non-executive members of EQT Boards Committees at the subsidiary level to provide appropriate independent oversight at that level (as well as independent oversight by the independent non-executive directors at the EQT Group level).

These independent directors and committee members and their skills, qualifications and experience are disclosed in the EQT Group's Corporate Governance Statement.

B. OUTSOURCING

The EQT Group Outsourcing Framework sets out minimum standards which must be followed when acquiring services from vendors and service providers and deciding whether to outsource functions (including to a Related Body Corporate – see below).

Conflicts must be considered as part of the due-diligence process for any new outsourcing arrangement and ongoing reviews of existing material outsourced service providers.

C. RELATED PARTY TRANSACTIONS

Legal Requirements

Related party transactions are governed by specific regulatory provisions.

Public companies, responsible entities and RSE licensees must not give a financial benefit to a related party without the approval of the members of the company, or the members of the affected fund, unless an exception applies. The main statutory exception is that the transaction be performed on an 'arm's length' basis i.e. the parties transact on commercial terms with no special favours.

In addition, charities may need to comply with the *Australian Accounting Standard Board 124 – Related Party Disclosures* on related party transactions.

What/Who is a "related party"?

When required, legal guidance should be sought as to whether two entities are related parties.



Examples of related parties include:

- EQT Holdings Limited (as parent) and any subsidiary companies in the EQT Group;
- A director of any EQT Group company (including subsidiaries), their spouses, de facto spouses, parents or children;
- Entities controlled by a director of an EQT Group company, their spouses, de facto spouses, parents or children.

Related entities who transact with each other must have agreements in place to govern these transactions on commercial terms.

Practical examples

It is a related party transaction if EQT Group's Asset Management Team (which is part of Equity Trustees Wealth Services Limited (ETWSL) is appointed to manage funds on behalf of a beneficiary of:

- Corporate Trustee Services (CTS), typically part of Equity Trustees Limited; or
- the Superannuation Trustee Services (STS), either via Equity Trustee Superannuation Limited or HTFS Nominees Pty Ltd.

It is NOT a *related party transaction* if EQT Group's Asset Management team is appointed to manage funds on behalf of a beneficiary of ETWSL as they are part of the same entity (although there may still be a *conflict to manage*).

Arm's Length Terms

The EQT Group Outsourcing Framework sets out the requirements and process for outsourcing a "material business activity" to a related body corporate.

Additionally, any proposed commercial transaction between related parties should be approved by one or more members of the EQT Group Leadership team and should either be accompanied by evidence (appropriate in all the circumstances) that the terms are arm's length or confirmation from the in-house legal team that it falls within one of the other exceptions to the requirement for member approval.

All new and amended related party contracts are to be reviewed and approved by the legal team.

Conflicts covenants and tied service provider override

The conflicts covenants interact with the tied service provider override in section 58A of the *Superannuation (Industry) Supervision Act*. This override requires an RSE licensee to *disregard any provision in the governing rules* that purports to require the RSE licensee to use a particular service provider or providers. This enables the RSE licensee to consider other potential service providers, investment vehicles or financial products, including entities that are not associated with the RSE licensee.

Section 58A does not prevent an RSE licensee from using or continuing to use an associated service provider, but the RSE licensee must continue to comply with the conflict's covenants, as well other relevant covenants and duties.

5. GIFTS AND HOSPITALITY

A. OVERVIEW

The EQT Group or EQT Personnel may receive or give gifts and hospitality out of gratitude and goodwill. However, these items can also be a form of influence, to create a favourable impression, or to gain preferential treatment, which may create a conflict.

Gifts are items of value which could be seen to be of benefit to the recipient without paying for them eg. tickets for events, electronics, hampers or alcohol.

Hospitality is the service a host may provide the guest such as meals, travel, accommodation and entertainment at conferences, social or sporting events.



Before accepting or giving gifts and hospitality, the EQT Group, EQT Personnel and their representatives must determine if the gift or hospitality could be reasonably interpreted as an actual, perceived or potential conflict.

This requirement is not intended to apply to invitations to attend industry or work-related seminars, conferences or briefings and corporate gifts eg. stationery.

B. STATEMENT OF POLICY

The EQT Group and EQT Personnel must not:

- Seek gifts or hospitality for themselves or associates;
- Accept any gifts or hospitality that may create a conflict; or
- Be influenced or alter decision making processes or objectivity by the receipt of a gift or hospitality.

The giving or receiving of **cash or cash-convertible gifts** (eg. gift card) from or to a third party is **strictly prohibited**.

Any gifts and hospitality with a value greater than \$200 must be reported.

Nominal gifts of less than \$200 in value received or given on more than two occasions, whether regularly or irregularly must also be reported.

Any gifts or hospitality with a value greater than \$500 or which involves material absence from the workplace, must not be accepted without prior Line Manager/Business Unit Leader written approval. Whether the gift or hospitality is acceptable or denied by the Line Manager, it must be reported.

Where reporting is required, this must occur to both the EQT Person's Line Manager AND be recorded in the Gifts and Hospitality Register (which is located on Equity Central), as soon as possible, but not later than five days.

Where multiple items or benefits are received (including on one or more occasions within a 12 month period), the value is to be aggregated.

As appropriate, the EQT Group Boards and Committees may impose additional restrictions or limits on the acceptance or giving of gifts and hospitality.

C. CONFLICTED REMUNERATION

For those within the EQT Group that provide financial product advice to retail clients i.e. Financial Advisers, the following thresholds apply:

- Any gift or hospitality with a value of \$100 or greater, is a reportable item.
- Multiple items or benefits are to be aggregated as outlined above.
- A \$300 limit applies to any gift or hospitality in a single event and identical or similar benefits have not been received on a frequent or regular basis.
- Any gift or hospitality with an aggregated value greater than \$300 must not be accepted without prior Line Manager written approval.

6. GENERAL

A. TRAINING AND AWARENESS

The Framework is available to the EQT Personnel on our intranet (Equity Central). All EQT Personnel are expected to be aware and understand the Framework.

All EQT Personnel must also complete and/or attend the various mandatory conflicts training eg. face-to-face, online training or external facilitators. Compliance with the training requirement is reported to the Board as part of the annual review of the Framework.

Refer to the Learning and Development Policy for more information.

For EQT Group Boards conflicts training and awareness is undertaken at least every 2 years as a minimum.



B. RECORD KEEPING

Records of conflicts identified, actions taken and any correspondence such as disclosures to EQT Stakeholders, must be kept for at least 7 years. Refer to Retention and Data Management Policy for information.

C. NON-COMPLIANCE

A failure to identify or manage conflicts appropriately may have serious consequences for the EQT Group.

Any non-compliance with the Framework is taken seriously and investigated on a case-by-case basis in accordance with the Incident and Breach Management Policy. Failure to comply, either deliberately or through negligence, could result in further training, disciplinary or other legal consequences including dismissal.



POLICY ADMINISTRATION

Document Title EQT Group Conflicts Management Framework & Policy

Policy Level Level 1

Version No. V.7/2023

Policy Owner Chief Risk Officer

Policy Administrator Enterprise Risk

Related Policies
(These must be read in conjunction with policy)

- EQT Group Fit and Proper Policy
- EQT Group Outsourcing Framework
- EQT Group Vendor Contracts Policy
- EQT Group Securities Trading Policy
- EQT Group Personal Trading Policy
- EQT Group Whistleblower Policy

Supporting procedures or guidelines
(These must be read in conjunction with policy)

- Register of Relevant Duties and Interests
- Superannuation (Industry) Supervision Act
- Corporations Act 2001
- ASIC Regulatory Guide 181
- ASIC Report 474
- ACNC Governance Standard 5
- Prudential Standard SPS 521 – Conflicts of Interest
- ASX Corporate Governance Principles
- AASB 124 – Related Party Disclosures

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Regulator (if applicable) ASIC, APRA, ACNC, ASX

Review and Approval Body BRC, EQTHL and all active subsidiary Boards

DOCUMENT VERSION CONTROL HISTORY

VERSION NO.	UPDATED/PREPARED BY	DATE	APPROVED BY
V.5.0	Prepared by Enterprise Risk (Transfer the current policy into the new EQT policy template)	14/11/2018	N/A
V.5.2	Insert clarifications in respect to the management of conflicts	14/02/2020	N/A
V 6.0	Prepared by Enterprise Risk & Company Secretariat in response to multiple feedback points, and EY review.	24/06/2020	BRC
V 6.1	Prepared by Enterprise Risk in response to stakeholder feedback regarding the previous V 6.0.	17/08/2021	BRC
V 7.0	Prepared by Enterprise Risk, re-clarification of personal relationships, addition of responsibilities table and re-phrasing of treatment plans	19/02/2024	MRCC, BRC, EQTHL, ETSL and ETSL RC