

## Supplier Code of Conduct

### 1. Purpose

Abacus Group is committed to promoting ethical, environmental and social standards throughout our supply chain.

The Abacus Group supply chains encompass a broad range of products and services across our operations.

We expect all of our Suppliers to conduct business in an honest, safe, responsible and equitable manner and in compliance with all applicable laws, regulations and standards. We also expect our Suppliers to ensure that participants in their own supply chains conduct business in accordance with the same expectations we have for our Suppliers.

The intent of the Supplier Code of Conduct is to clearly communicate Abacus Group's expectations of our Suppliers, including throughout their own supply chains, in providing products and services to us. Suppliers to Abacus Group must review this Code of Conduct and confirm that their organisations and their extended supply chain conform with the expectations and requirements set out in this Code. As with our other corporate policies, this Supplier Code of Conduct may evolve over time in response to our business needs and the reasonable expectations of our stakeholders.

### 2. Expectations

Abacus Group expects our Suppliers, and their supply chain participants, to:

#### Honesty, integrity, legal compliance, and ethical standards

Act with honesty and integrity, and in accordance with the highest ethical standards and all applicable laws and regulations, in all their business and professional dealings. This includes:

- acting with honesty and integrity in all their business or professional dealings with Abacus Group, or which may affect Abacus Group;
- ensuring they meet their contractual obligations to us and their own suppliers;
- not engaging in any form of bribery, corruption, fraud, or other unlawful or unethical conduct;

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|                                   | <ul style="list-style-type: none"> <li>• not providing inappropriate gifts or other inappropriate or improper benefits to any Abacus Group team member, or any associate of any Abacus Group team members;</li> <li>• providing a full disclosure to Abacus Group of any actual or potential conflict of interest that the Supplier, or any of its employees, agents and subcontractors, may have in relation to the duties being performed as soon as practicably possible;</li> <li>• not engaging in any collusive or anti-competitive conduct in the preparation of quotations or tenders; and</li> <li>• complying with all applicable laws, regulations and standards including those related to Workplace Health and Safety and Modern Slavery and in relation to employment practices, wages and benefits, working conditions and equal opportunity.</li> </ul>   |
| <p><b>Governance and risk</b></p> | <p>Conduct their business in accordance with proper governance standards, including having appropriate systems and procedures in place to eliminate or control risks of improper conduct within their business, or those of their supply chain participants (and to identify and report any instances of improper conduct which may occur). This includes systems and processes to:</p> <ul style="list-style-type: none"> <li>• ensure business is conducted in an honest and responsible way, in accordance with high ethical standards and all applicable laws and regulations;</li> <li>• ensure they meet their contractual obligations to us and their own suppliers;</li> <li>• ensure that they, and their staff and supply chain participants, do not engage in any form of bribery, corruption or fraud, or other unlawful or unethical conduct;</li> <li>• provide a full disclosure to Abacus Group of any actual or potential conflict of interest that the Supplier, or any of its employees, agents and subcontractors, may have in relation to the duties being performed as soon as practicably possible;</li> <li>• be able to demonstrate effective and transparent allocation of responsibilities between Board and management, where an applicable management structure exists;</li> </ul> |



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|                                 | <ul style="list-style-type: none"> <li>• ensure that they, and their staff and supply chain participants, do not engage in any collusive or anti-competitive conduct in the preparation of quotations or tenders;</li> <li>• comply with all applicable laws, regulations and standards including those related to Workplace Health and Safety and Modern Slavery and in relation to employment practices, wages and benefits, working conditions and equal opportunity;</li> <li>• enable and encourage the reporting of misconduct, including whistleblower policies and procedures as may be legally required or otherwise appropriate. Breach of relevant laws and regulations must be reported to Abacus Group;</li> <li>• commit to the provision of relevant training, learning and development opportunities for all employees; and</li> <li>• have a business continuity plan that is documented, maintained and tested to minimize business impacts in the event of major disruption (e.g. fire, flood), which is integrated across business units and regularly tested.</li> </ul> |
| <p><b>Environment</b></p>       | <ul style="list-style-type: none"> <li>• Meet all relevant local and national environmental protection laws, regulations and standards as well as strive to comply with international environmental protection standards;</li> <li>• Understand and manage environmental risks and impacts associated with their business activities, and across their supply chains, and report any incidences or near misses to their Abacus Group representative;</li> <li>• Consider sourcing solutions that minimize their environment and climate change impact in the course of doing business;</li> <li>• Obtain and maintain all required environmental permits and registrations; and</li> <li>• Embed environmental management principles within their business operations and processes.</li> </ul>   |
| <p><b>Health and safety</b></p> | <p>Implement workplace health and safety standards across their operations, including:</p> <ul style="list-style-type: none"> <li>• complying with legislative requirements;</li> </ul>   |



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|                                | <ul style="list-style-type: none"> <li>• developing and maintaining a work health and safety policy and management system that is appropriate to the size of their company and meets relevant legislative requirements;</li> <li>• complying with the Abacus Group Work Health and Safety management system requirements when working in Abacus Group, or in any premises or area under the control of Abacus Group or for which Abacus Group has WHS responsibilities;</li> <li>• providing a safe and healthy work environment for all workers (including contractors), customers and other persons who may attend their workplaces or be affected by the conduct of their business or undertaking, with appropriate information, instruction, training and supervision; and</li> <li>• consulting employees and customers with a range of disabilities in relation to usability testing.</li> </ul> |
| <b>Human rights</b>            | <ul style="list-style-type: none"> <li>• Respect and promote human rights in the workplace and, in their supply chain where applicable, include appropriate labour practices; and</li> <li>• Uphold the guiding principles set out in the Abacus Group Human Rights Policy.</li> </ul>   |
| <b>Social responsibilities</b> | <ul style="list-style-type: none"> <li>• Provide access to employee training and development as required;</li> <li>• Promote “zero tolerance” of unlawful discrimination, bullying and harassment, and the inclusion of all diverse groups in the communities in which we, and they, operate;</li> <li>• Promote the principles of diversity and inclusion through their supply chain; and</li> <li>• Treat Abacus Group team members, and everyone else with whom they do business, with respect and courtesy.</li> </ul>   |
| <b>Privacy</b>                 | <ul style="list-style-type: none"> <li>• Comply with the Privacy Act 1988 (Cth) in Australia. Suppliers operating outside of Australia are expected to operate and comply with legislation of their country(ies) of operation regarding data privacy and protection; and</li> <li>• A privacy policy or guideline should describe the Supplier’s respect for data privacy in how they collect, use, store, disclose and manage their clients, customers and employees’ personal information.</li> </ul>  |



Suppliers are expected to:

- review this Supplier Code of Conduct;
- communicate this Supplier Code of Conduct within their own organisations as well as their supply chains, so that all are aware of, and comply with this Code of Conduct;
- demonstrate a willingness and commitment to comply with this Code of Conduct; and
- proactively work with their own suppliers and confirm the principles within this Code of Conduct are met.

Abacus Group wish to work proactively with our Suppliers and may from time to time carry out assessments of the practices of its Suppliers to confirm alignment with this Code of Conduct. This may include self-assessment by Suppliers, or a request for additional information, or site visit, if appropriate, based on identified risks.

Suppliers are expected to:

- participate actively by responding in full and be open and honest in response to any request for information; and
- if required, work collaboratively with Abacus Group to address any areas of non-compliance or shortcomings.

We are aware that some Suppliers will not meet all of our requirements all of the time. In this case, we focus on building our Suppliers' understanding so they can implement the most suitable measures independently. In the event of serious non-compliance, or if non-compliance is repeated or continues on an ongoing basis we reserve the right to terminate the relationship subject to contractual obligations.

### **3. Definitions**

In this Code of Conduct:

**“Abacus Group”**(ASX:ABG) means the stapled group incorporating Abacus Trust, Abacus Income Trust, Abacus Group Holdings Limited, Abacus Group Projects Limited, together with its controlled entities and related bodies corporate (as defined under the Corporations Act 2001).

**“Suppliers”** to Abacus Group include contractors, sub-contractors, consultants as well as suppliers of products and services.

### **4. Related legislation and policies**

This Code of Conduct is to be read in conjunction with the other Abacus Group corporate policies which are available on the Abacus Group website, and also outline our commitment to the ethical, environmental and social responsibilities of our business, as well as related legislation, including:

- Human Rights Policy;
- Diversity and Inclusion Policy;



- Work Health and Safety Policy;
- Gifts, Fraud, Anti-Bribery and Corruption Policy;
- Anti-Discrimination Policy;
- Anti-Bullying Policy;
- Harassment and Vilification Policy;
- Whistleblowing Policy; and
- Privacy Policy.

We expect all our Suppliers to review and ensure alignment with the values outlined in each of these policies.

## **5. Contact**

If you have any questions, or concerns about compliance with this Code of Conduct while working for or with Abacus Group, or want to report illegal or unethical activities, email Abacus Group compliance at [whistleblower@abacusgroup.com.au](mailto:whistleblower@abacusgroup.com.au) or talk to your Abacus Group representative.

All reports are investigated promptly, fairly and confidentially, without recrimination against the person reporting an incident.

## **6. Document Control**

Effective: 01 July 2026

ABG Board Approved: 18 June 2026

