
Anti-Bribery, Fraud and Corruption Prevention Policy

1. Purpose

GPT is committed to creating and maintaining a culture of corporate compliance and ethical behaviour in which employees are responsible and accountable, behave with honesty and integrity and are able to raise concerns regarding unethical, unlawful or undesirable conduct, without fear of reprisal.

Fraud and/or corruption in all forms, including bribery, are behaviours that are contrary to GPT's values and culture. GPT is actively committed to preventing fraud and corrupt conduct throughout the organisation.

We expect all of our people to do the right thing and comply with applicable laws, codes and policies. GPT has zero tolerance for and strictly prohibits bribery, corruption and fraudulent or dishonest conduct. This policy provides information and guidance on how to recognise and deal with bribery, corruption and fraud issues.

This policy forms part of GPT's Risk Management Framework, which includes GPT's Risk Management Policy, GPT's Code of Conduct, and other associated risk and compliance policies.

2. Scope

This policy applies to all GPT employees (whether permanent or contractors) including the Non-Executive Directors of all GPT Group entities, in relation to their employment with GPT.

3. Definitions

For the purposes of this policy:

- A **Bribe** is an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage and can take the form of gifts, loans, fees, rewards or other advantages.
- **Bribery** is the offering, promising, giving, accepting or soliciting of an advantage as an inducement for action which is illegal, unethical or a breach of trust.
- **Corruption** is a dishonest and intentional activity in which a person acts against the interests of GPT and abuses their position of trust in order to achieve personal gain for themselves, another person or entity. Examples include:
 - The deliberate falsification, concealment, destruction or use of falsified documentation;
 - The improper use of information or position;

- Theft of cash;
 - Accounting fraud (for example, false invoicing);
 - Giving or taking bribes or secret commissions or improperly accepting gifts;
 - Using GPT intellectual property, information or resources (including computers) for personal gain;
 - Theft or misuse of GPT assets, equipment or facilities;
 - Use of GPT corporate credit card for personal expenses;
 - Not disclosing conflicts of interest; or
 - Improper conduct in procurement and/or contract management processes.
- **Facilitation Payments** are a form of bribery made for the purpose of expediting or facilitating the performance of a public official for a routine governmental action, e.g. Processing papers, issuing permits and other actions of an official in order to expedite performance of duties of a non-discretionary nature (i.e. which they are already bound to perform).
 - **Fraud** is a dishonest and intentional activity committed to secure an unfair or unlawful personal gain, regardless of whether or not deception is used.
 - **Immediate Family** means your spouse or de facto partner, child, father, mother, brother or sister or other relative who customarily seeks your advice, or acts on your recommendation, in financial matters.
 - **Personal Benefits** include any type of gift, favour, service, invitation or anything of monetary value received from a client/service provider or any individual or organisation doing or seeking to do business with GPT.
 - A **Sanctions Law** is one which restricts trade or prohibits other transactions with particular countries, individuals or entities and which has been imposed by Australia, the United Nations or by any country with which GPT does business.

4. What we require of you

4.1 Bribes

You are not permitted to give, promise, accept, request or authorise a Bribe, whether directly or indirectly on behalf of, or for the benefit of GPT, or in any way in connection with your employment at GPT.

It is irrelevant whether the Bribe is accepted or ultimately paid. Merely offering a Bribe will be a contravention of this policy. It is also irrelevant whether the bribery occurs in Australia or overseas.

If you procure services from suppliers operating overseas on behalf of GPT, you must ensure that those suppliers agree to comply with GPT's Anti-bribery, Fraud and Corruption Prevention Policy (or their own equivalent policy) in the course of their dealings for GPT. See the **Supplier Code of Conduct** and the **Supplier Policy** for more information.

4.2 Facilitation Payments

You are not permitted to give, promise or authorise a Facilitation Payment, whether directly or indirectly on behalf of, or for the benefit of GPT or in any way in connection with your employment at GPT.

It is irrelevant whether the Facilitation Payment is accepted or ultimately paid. Merely offering a Facilitation Payment will be a contravention of this policy.

4.3 Personal Benefits: Gifts and Entertainment

If permitted under this policy, you may receive gifts or attend legitimate business functions or events sponsored by clients or service providers, or potential clients or service providers. The general principle applying to offers of gifts and entertainment is that there must not be any reasonable likelihood of, or a perceived likelihood of, improper influence on the performance of your duties as a GPT employee.

GPT's policy relating to Personal Benefits applies to both you and your Immediate Family. See the **Conflicts of Interest and Related Party Transactions Policy** for more information.

4.3 Donations and Sponsorships

4.3.2 Political Donations

GPT does not make political donations. We aim to engage with government in a bipartisan, ethical and open way to meet the objectives of the Group, the property industry and the community.

You must not attend political fundraisers as a representative of GPT. If you need guidance on whether an event constitutes a political donation or fundraiser, or whether a political party may use GPT's property for political purposes, contact the Head of Investor Relations.

If you participate in political activities and/or advocacy, including making political contributions in your own name, you must ensure that you comply with this Policy and the **Government Relations Policy** and **Protocols**.

4.3.3 Charitable Donations

GPT supports a number of Australian charitable causes through employee and business donation matching, employee volunteering and direct donations.

Employees must take reasonable steps to avoid giving or accepting donations that are intended to, or may, improperly influence them or others, or may be perceived to be improperly influencing others. Donations must not be used as Bribes.

For all charitable donations, employees must comply with the requirements of the **Travel, Entertainment and Corporate Card Policy** (including approval processes), the **Procurement and Expense Management Policy** and with this Policy.

4.3.4 Sponsorships

From time to time, GPT provides sponsorships where they align with specific business, brand and community engagement objectives.

Employees must take reasonable steps to avoid providing sponsorships that are intended to, or may, improperly influence others, or may be perceived to be improperly influencing others. Sponsorships must not be used as Bribes.

All sponsorships must be approved by the Social Sustainability Team and the relevant business unit Executive Team leader.

4.4 Prohibition on breach of Sanctions

GPT prohibits the making of any payment or engaging in any transaction that is in breach of any Sanctions Law. This includes:

- The providing or receiving of any payment, other benefit, goods or service, directly or indirectly, to or from any individual or entity that is subject to a Sanctions Law;
- Any activity in connection with a designated country, where that activity is prohibited by a Sanctions Law;
- Encouraging, permitting or otherwise allowing any person or entity acting on behalf of GPT to engage in any conduct or transaction that is prohibited by a Sanctions Law; and
- Any measure intended to circumvent prohibitions imposed under a Sanctions Law.

GPT also prohibits engaging or continuing to engage with a third party where it is expected or likely that the nature of that engagement may breach a Sanctions Law.

Sanctions are subject to frequent change. Sanctions are managed in accordance with the Sanctions Policy. Refer to the **Sanctions Policy** and seek advice from the Head of Risk and Compliance if in doubt.

5. How to Raise a Concern

If you become aware of behaviour contrary to this policy, you should report this inappropriate behaviour as soon as possible. You are encouraged to speak to your Manager, however, you may also contact the General Counsel (GC), Head of Risk & Compliance or the Chief People Officer. Where a Manager receives a report, they must inform the GC.

If you do not feel able to use the existing reporting channels due to the nature and/or seriousness of any inappropriate behaviour or you wish to remain anonymous, there are a number of channels for you to make a report of suspected misconduct under the GPT **Whistleblower Policy**.

GPT promotes a culture that expects and encourages the reporting of improper conduct including fraud, bribery and corruption and is committed to protecting people who disclose reasonably suspected mismanagement, corruption, illegality, or some other wrongdoing occurring at GPT.

6. Investigation and management of reports of inappropriate behaviour

Having regard to GPT's Code of Conduct and the consequence management framework set out in the Code of Conduct, the General Counsel will determine the most appropriate approach for investigation of reports of inappropriate behaviour. Employees and Managers must not initiate their own investigation.

Where it is found that an employee has knowingly or recklessly made a false report of fraud or corruption, that conduct itself will be considered a serious matter and render the person concerned subject to disciplinary action as provided by the Code of Conduct.

7. What happens if I breach this policy?

Any breach of this policy will be viewed seriously by GPT. Outcomes could include disciplinary action and termination of your employment with GPT.

GPT may also decide to bring civil proceedings and/or refer for criminal prosecution¹. Where appropriate, GPT will vigorously pursue the recovery of money or property lost through fraud or corruption, including bribery. GPT may also be penalised for bribery and corruption offences by its employees, agents or officers, and its Directors could be subject to criminal prosecution².

8. Roles and responsibilities

GPT Audit and Risk Committee

The GPT Audit and Risk Committee is responsible for ensuring there is an appropriate approach to fraud and corruption prevention in place and for receiving regular reviews of this policy.

General Counsel (GC)

The GC is responsible for establishing a fraud and corruption prevention framework including:

- Regular review and communication of this policy;
- Development and maintenance of an anti-bribery, fraud and corruption prevention plan; and
- Maintenance of appropriate insurance protection arrangements.

The GC is also responsible for co-ordinating investigations into allegations of bribery, fraud and corruption with assistance from the Legal, Risk and People and Performance teams where required and in consultation with senior management where appropriate.

The GC is responsible for ensuring that all suspected and actual instances of bribery, fraud and/or corruption are reported to the Audit and Risk Committee.

Head of Risk and Compliance

The Head of Risk and Compliance is responsible for:

- Ensuring appropriate training is provided on Anti-bribery Fraud & Corruption; and
- Maintaining the Conflicts of Interest Register.

People Managers

People Managers are responsible for:

- Ensuring that employees in their team are aware of and comply with this policy and related policies and procedures and GPT internal controls and limits of authority.
- Dealing with breaches of this policy, or complaints about inappropriate behaviour quickly, effectively and confidentially.

Employees

Employees are responsible for:

¹ Australia has laws prohibiting bribery and corruption, including the Criminal Code Act 1995 and the Corporations Act 2001. These laws apply to both domestic and foreign bribery, and to individuals and corporations.

² Penalties for breaching anti-bribery and corruption laws can include significant fines and imprisonment.

- Complying with this policy, related policies and GPT internal controls including limits of authority;
- Raising concerns regarding improper conduct or inappropriate behaviour; and
- Co-operating with any investigations related to suspected breaches of this policy.

9. Document review

This policy will be reviewed annually and approved by the General Counsel, with any material amendments approved by the GPTRE Board. Additionally, the Board will review every three years.

Document Control

Version	Document Owner	Author	Description	Document Approver	Approval / Revision Date
3.2	Jacqui O'Dea	Stacey Berkman	Policy reviewed with no updates	Sustainability & Risk Committee	November 2023
3.3	Jacqui O'Dea	Stacey Berkman	Policy updated for minor changes to reflect the new antibribery laws and organisational changes	Jacqui O'Dea	May 2024
3.4	General Counsel	Alison Bradley	Minor updates to the Policy to reflect the restructure with General Counsel now the owner of this Policy	General Counsel	October 2024
3.5	General Counsel	Head of Risk & Compliance	Minor amendments to the policy to reflect changes to other policies, procedures and responsible persons.	General Counsel	October 2025
3.6	General Counsel	Head of Risk & Compliance	Minor amendments to the policy to reflect organisational changes	General Counsel	6 July 2026