
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 policies¹.

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;

¹ Refer to Section 10 for a list of associated policies

- 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.

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.

4.3.1 What personal benefits are prohibited?

You must not request or solicit a Personal Benefit from clients/service providers.

You must not give or accept cash payments, discounts or cash equivalents (including gift vouchers and gift certificates).

You must not accept a Personal Benefit from a supplier when you and the supplier are directly or indirectly involved in a sourcing event to select a supplier to deliver goods or services to GPT (eg. during a tender process).

You must not accept or retain a Personal Benefit unless it is:

- normal business entertainment (e.g. a meal, tickets to theatre, sporting events etc.)
- an appropriate gift or personal benefit given on a festive occasion under customary practice.

You must not give or accept a Personal Benefit if there is a reasonable likelihood, or a perceived likelihood, of improper influence on your performance of your duties.

4.3.2 Accepting and declaring Personal Benefits

Gifts or hospitality (eg. food, drinks, entertainment) can help encourage good working relationships with clients and service providers and may be accepted subject to the terms of this Policy.

All gifts and benefits valued **at \$250 or over** are required to be recorded in the Gift & Benefit Register².

4.3.2.1 Process for managing gifts and benefits valued below **\$250**

- You are generally permitted to accept modest gifts and offers of work-related hospitality that are valued, or may be perceived to be valued, **under \$250**
- If you enter a gift that is valued **under \$250** into the Gift and Benefit Register, the entry will be automatically approved. It will be monitored by the Compliance team.

Excessive, regular or frequent gifts and benefits

- If you receive excessive, regular or frequent gifts or benefits, that are each valued under \$250, you are required to seek approval via the Gift and Benefit Register. Consider the following guidance:

² For details on how to access the Gift & Benefits Register use to this link [Gifts & Benefit information page](#)

- a third or subsequent Personal Benefit from the same client/supplier within a calendar year is considered frequent

4.3.2.2 Process for managing gifts and benefits valued at \$250 or over

- If you receive or are offered a Personal Benefit valued at, or that may be perceived to be valued at, **\$250 or over**, you must record the details of the Personal Benefit in the Gifts & Benefits Register
- Consider the following guidance when you enter the details of the Personal Benefit into the Gift & Benefit Register:
 - where time away from the office during normal business hours is associated with a Personal Benefit, e.g. golf or sailing day, this must be approved by your manager
 - if an offer of a Personal Benefit includes travel or accommodation, this should be made clear in your application for approval
 - if you are aware that a Personal Benefit you have received, or have been offered, has also been received by, or offered to, multiple employees by the same donor, your manager should be advised of this
- An entry in the Gifts and Benefits Register will trigger an approval workflow that will go:
 - to your manager
 - to your team's ET member
 - to the CEO or General Counsel (or delegate)
- The CEO or General Counsel will, in consultation with your manager, determine whether the benefit may be accepted or whether it should be returned/rejected
- Personal Benefits valued at **\$250 or over** are recorded in the Gifts & Benefits Register to the GPT Audit and Risk Committee.

4.3.2.3 What happens if a Personal Benefit is not approved

If it is determined that you cannot accept a Personal Benefit:

- You must return or refuse it immediately with an explanation that acceptance of the benefit would be contrary to GPT's Code of Conduct
- You should explain the situation as tactfully and courteously as possible and take all steps to ensure that no offence is taken by the donor
- In some circumstances it may not be practicable to return a gift. In these circumstances, the gift will be donated to a nominated charity or made available to all employees.

4.4 Donations and Sponsorships

4.4.2 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. The Government Relations Policy and Protocols must be complied with in all dealings with government.

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 Group External Affairs Manager, Corporate Affairs or 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 Code and the GPT Government Relations Policy and Protocols.

4.4.3 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) and with this Policy.

4.4.4 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 business unit Executive Team leader.³

4.5 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.

³ For further information please go to the [GPT Foundation](#) on Skyline

Sanctions are subject to frequent change. Sanctions are managed in accordance with the Sanctions Policy.

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 Head of People and Performance. 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

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 prosecution. Where appropriate, GPT will vigorously pursue the recovery of money or property lost through fraud or corruption, including bribery. 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 teams where required and in consultation with senior management where appropriate.

The GC will report all suspected and actual instances of bribery, fraud and/or corruption to the GPT Audit and Risk Committee.

Head of Risk and Compliance

The Head of Risk and Compliance is responsible for:

- appropriate training being provided on Anti-bribery Fraud & Corruption;
- maintaining the Gifts & Benefits Register; and
- reporting on Gifts & Benefits to the GPT Audit and Risk Committee.

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:

- 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.

8 Further information

If you require additional information about this policy and/or you have any questions issues or concerns, please contact the Head of Risk & Compliance.

9 Related Policies, Procedures and Guidelines

- Code of Conduct
- Conflict of Interest & Related Party Transactions Policy
- Government Relations Policy and Protocols
- Procurement and Expense Management Policy
- Sanctions Policy
- Supplier Code of Conduct
- Supplier Policy
- Travel, Entertainment and Corporate Card Policy
- Whistleblower Policy

Ownership and Version Control

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3.0	N/A	James Coyne	Policy updated to include anti-bribery and personal benefits	Sustainability & Risk Committee	N/A
3.0	Jacqui O'Dea	Kristy O'Brien	Policy reviewed with no updates	Sustainability & Risk Committee	November 2021
3.1	Jacqui O'Dea	Alison Bradley	Policy updated to include reference to Government Relations Policy and Protocol in section 10	Sustainability & Risk Committee	November 2022
3.2	Jacqui O'Dea	Alison Bradley	Policy updated to include Charitable Donations and Sponsorships	Sustainability & Risk Committee	January 2023
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3.3	Jacqui O'Dea	Stacey Berkman	Policy updated for immaterial changes to reflect the new antibribery laws, include reference and link to the GPT declaration Portal. Removed references of the 'Sustainability and Risk Committee (SRC)' and replaced with 'Audit and Risk Committee (ARC)', and updated 'Leadership Team' to 'Executive Team'.	Jacqui O'Dea	May 2024
3.4	Marissa Bendyk	Alison Bradley	Minor updates to the Policy to reflect the restructure with General Counsel now the owner of this Policy.	Marissa Bendyk	October 2024
3.5	Marissa Bendyk	Fiona White	Minor amendments to the policy to reflect changes to other policies, procedures and responsible persons.	Marissa Bendyk	16 December 2025