

Anti-Bribery and Corruption and Anti-Terrorism Financing Policy

VER Limited (ACN 609 868 000) in its capacity as responsible entity of
Waypoint REIT Trust (ARSN 613 146 464)
Waypoint REIT Limited (ACN 612 986 517)

Approved by the Board and effective 15 August 2024

1. Policy Statement

- 1.1. Waypoint REIT Limited (**Waypoint REIT**) (together with its subsidiaries) is committed to acting professionally, honestly, fairly and with integrity in all business dealings. The Board of Waypoint REIT considers compliance with Anti-Bribery & Corruption laws to be not only a legal requirement, but a reflection of Waypoint REIT's strong business ethics and business activities.
- 1.2. Waypoint REIT prohibits any act of bribery or corruption and applies a "zero tolerance" approach to violations of the Anti-Bribery and Corruption and Anti- Terrorism Financing Policy (**Policy**) by the following:
 - a) all directors, officers, personnel (whether permanent, part time, fixed-term or temporary of Waypoint REIT) (**Employees**); and
 - b) all agents and third parties engaged to provide services on behalf of Waypoint REIT.
- 1.3. Waypoint REIT is committed to acting professionally, fairly and with integrity in all business dealings as follows:
 - a) Waypoint REIT will not engage in bribery or corruption in any form (including with individuals, companies, the public or private sector);
 - b) Waypoint REIT will not directly or indirectly accept, request, agree to receive, promise, offer or give a bribe on any portion of contract payments;
 - c) Waypoint REIT will comply with all applicable anti-bribery and corruption laws in Australia and all other jurisdictions in which it operates; and
 - d) Waypoint REIT will not permit suppliers or any other third parties to pay bribes on its behalf.
- 1.4. Waypoint REIT has developed a Policy, which prohibits its Employees from engaging in activity that constitutes bribery or corruption. The Policy is designed to help Employees to:
 - a) understand Waypoint REIT's "zero tolerance" approach to bribery and corruption;
 - b) recognise potential bribery and corruption issues;
 - c) give guidance on acceptable and unacceptable behavior; and
 - d) tell Employees where to go for further information.
- 1.5. Australia's Anti-Bribery and Corruption Laws are governed by a combination of Federal and State Legislation which make bribery of public officials (Foreign and Australian) a criminal offence. In addition, behaviour that might normally be considered corrupt, such as fraudulent use of a position, may result in breaches of state criminal laws.

2. Responsibility for Policy Compliance

- 2.1. Waypoint REIT has designated the General Counsel as the person responsible for monitoring and ensuring implementation of this Policy (**Anti-Bribery Officer**). The Managing Director and CEO is also responsible for ensuring compliance and overseeing implementation this Policy. All Employees are responsible for complying with this Policy and reporting known or suspected breaches of this Policy. Other roles and responsibilities associated with this Policy are outlined in paragraph 17 below.

3. Definitions

- 3.1. Terms not defined below may be defined throughout this document.
- 3.2. **Waypoint REIT** or **Companies** means VER Limited (ACN 609 868 000) in its capacity as responsible entity of Waypoint REIT Trust (ARSN 613 146 464) and Waypoint REIT Limited (ACN 612 986 517).
- 3.3. **Bribery** is defined as dishonestly giving a benefit to another person, or causing a benefit to be given, with the intent of influencing that person (or a third person) in the exercise of their professional duties. A bribe typically includes the payment of a secret commission or accepting a secret commission, but may also include:
 - a) cash equivalents such as gift vouchers or loans;
 - b) gifts or other hospitality;
 - c) donations to charities or scholarships made to influence a person;
 - d) reciprocal favours;
 - e) employment or business opportunities; or
 - f) anything else of significant value to the person receiving the benefit (including the avoidance of a detriment).

Bribery can encompass both direct and indirect forms, such as:

- a) a person procuring an intermediary or an agent to make an offer which constitutes a bribe to another person; or
- b) an offer which constitutes a bribe is made to an associate of a person who is sought to be influenced.

Bribery is illegal. Employees must not engage in any form of bribery, whether it be directly, passively (as described above), or through a third party (such as an agent or distributor). They must not bribe a foreign public official anywhere in the world.

Examples of “red flags” indicative of bribery or corruption are set out in **Annexure A**.

- 3.4. **Corruption** is the misuse of public office or powers for a private gain.
- 3.5. **Facilitation Payments** are unofficial payments made to a Public Official or Foreign Public Official, directly or indirectly, to speed up or secure the performance of a routine government action or service.
- 3.6. **Hospitality** includes food and drink, entertainment, and travel expenses generally provided with the host's presence.
- 3.7. **Foreign Public Official** includes any of:
 - a) an employee or official of a foreign government body;
 - b) an individual who performs work for a foreign government body under a contract;
 - c) an individual who holds or performs the duties of an appointment, office, or position under a law of a foreign country or part of a foreign country;
 - d) an individual who holds or performs the duties of an appointment, office, or position created by custom or convention of a foreign country or of part of a foreign country;
 - e) an individual who is otherwise in the service of a foreign government body (including service as a member of a military force or police force);
 - f) a member of the executive, judiciary, or magistracy of a foreign country or of part of a foreign country;
 - g) an employee of a public international organisation (e.g., the United Nations);
 - h) an individual who performs work for a public international organisation under a contract;
 - i) an individual who holds or performs the duties of an office or position in a public international organisation;
 - j) an individual who is otherwise in the service of a public international organisation;
 - k) a member or officer of the legislature of a foreign country or of part of a foreign country; or
 - l) an individual who is an authorised intermediary of a Foreign Public Official or holds himself or herself out to be the authorised intermediary of a Foreign Public Official covered by any of the above paragraphs.
- 3.8. **Employees** are all directors, officers, personnel (whether permanent, part time, fixed-term or temporary) of Waypoint REIT.
- 3.9. **Gifts and Entertainment** means free or discounted items or services that would generally be seen by the public as a gift. This includes any item, service, or benefit voluntarily transferred without compensation, including where the transfer is made to demonstrate appreciation or courtesy.
- 3.10. **Money Laundering** is the process by which a person or entity conceals the existence of an illegal source of income and then disguises that income to make it appear legitimate.
- 3.11. **Political Donations** are contributions made to a politician, political campaign, political party or a person or organisation related to a political party.
- 3.12. **Public Official** means a person who holds a legislative, administrative or judicial office. It includes anyone who exercises a public function, including for a public agency, as well as candidates for public office.
- 3.13. **Secret Commission** means a benefit given, offered, or received by an agent or representative of a principal that is not disclosed to the principal.

4. Application of this Policy

- 4.1. The Policy applies to all of Waypoint REIT's business and transactions in all of the countries in which it operates.

5. Employee and Supplier Onboarding Checks

- 5.1. Appropriate reference checks (in respect of Employees includes due diligence in respect of the candidate's character, experience, education, criminal record, and bankruptcy history) are conducted on all new Employees and Suppliers prior to commencement of employment with Waypoint REIT.
- 5.2. All Senior Management are required to make an annual declaration indicating the following:
 - a) whether or not they have been involved in any actual or potential conflicts of interest (in accordance with Waypoint REIT's **Conflict of Interest Policy**);
 - b) whether or not there have been any material changes with respect to their qualifications and/or experience;
 - c) whether there have been any matters which have arisen that may reflect on their good fame and character; and if so,
 - d) whether the Board was notified immediately.
- 5.3. Annual banned and disqualified checks are also performed on all Senior Management as part of Waypoint REIT's compliance framework.
- 5.4. All Suppliers are expected to have and comply with their own policies managing bribery and corruption risk. Waypoint REIT may request copies of a Supplier's anti-bribery and corruption policy and related materials.
- 5.5. Waypoint REIT expects Suppliers to comply with its "zero tolerance" approach to bribery and corruption and comply with whichever policy has the higher of the expectations, be it this Policy or their own.
- 5.6. Where Waypoint REIT identifies that a Supplier does not have policies managing bribery and corruption risks, or identifies that their policies are inadequate, Waypoint REIT expects its Suppliers to comply with this Policy.

6. Related Policies and Processes

- 6.1. Various policies and procedures that contain specific issues relating to bribery and corruption should be read in conjunction with this Policy. These include:
 - a) Code of Conduct
 - b) Compliance Program
 - c) Supplier Code of Conduct
 - d) Charitable Giving Policy
 - e) Conflict of Interests Policy
 - f) Complaints Handling Policy
 - g) Disclosure Policy
 - h) Gifts and Hospitality Policy
 - i) IT Framework
 - j) Information Risk Management
 - k) Outsourcing (External Service Providers) Policy
 - l) Related Party Transaction Policy
 - m) Risk Management Framework
 - n) Securities Trading Policy
 - o) Trade Controls Policy
 - p) Whistleblower Policy

7. Gifts and Hospitality

- 7.1. Waypoint REIT accepts normal and appropriate gestures of hospitality and goodwill (whether given to/ received from third parties) so long as the giving or receiving of gifts meets the following requirements:
 - a) it is done for the purpose of general relationship building only;
 - b) it cannot reasonably be construed as an attempt to improperly influence the performance of the role or function of the recipient;
 - c) it is not made with the suggestion that a return favour is expected;
 - d) it complies with the local law;
 - e) it is given/ received openly, not secretly;
 - f) it does not include cash or cash equivalents (such as gift certificates or vouchers);
 - g) it is appropriate for the circumstances (e.g., giving small gifts around Christmas or as a small thank you to a company for helping with a large project upon completion);
 - h) it is of an appropriate type and value and given at an appropriate time, taking into account the reason for the gift;

- i) it is not above a certain excessive value, as pre-determined by Waypoint REIT's ***Gift and Hospitality Policy***.
- j) it is not selectively given to a key, influential person, clearly with the intention of directly influencing them; and
- k) it is not offered to, or accepted from, a government official or representative or politician or political party, without the prior approval of the Anti-Bribery Officer.

Note: If there is any uncertainty, the advice from the Anti-Bribery Officer should be sought.

- 7.2. The practice of giving business gifts and taking part in corporate hospitality events varies between countries, regions, cultures, religions, and industries. What may be normal and acceptable in one may not be in another. It is a matter to be approached conservatively and prudently, the gift should be declared to the Anti-Bribery Officer, who will assess the circumstances.
- 7.3. As good practice, prior to offering or accepting a gift, all employees are required to record all gifts to be offered or declined in the Gifts and Hospitality Register as outlined in Waypoint REIT's ***Gift and Hospitality Policy***.
- 7.4. The frequency with which gifts, entertainment or hospitality are provided to a single individual or single organisation over time may be such that receipt on multiple occasions may be viewed as a breach of this Policy. It may also be a breach of this Policy if the gifts are received in a context that makes them inappropriate (for example, the provider is in the process of a competitive tender).

8. Facilitation Payments, Secret Commissions and Money Laundering

- 8.1. Waypoint REIT, its Employees must not accept or make any form of Facilitation Payments. Facilitation Payments are a form of bribery that involves expediting or **facilitating** the performance of a public official for a routine government action.
- 8.2. Secret Commissions are also prohibited. Secret Commissions typically arise where a person or entity (such as a customer of Waypoint REIT) offers or gives a commission to a Supplier or Employee of Waypoint REIT which is not disclosed by that Employee or Supplier to their manager. Such a payment is made as an inducement to influence the conduct of Waypoint REIT.
- 8.3. Money Laundering is also prohibited. Money laundering is the process by which a person or entity conceals the existence of an illegal source of income and then disguises that income to make it appear legitimate.

9. Government or Government Officials

- 9.1. All Employees must comply with Waypoint REIT's ***Gifts and Hospitality Policy***.
- 9.2. All dealings with Public Officials and Foreign Public Officials which relate to Waypoint REIT and its business activities must be conducted at arm's length and with the utmost professionalism to avoid any perception of attempting to gain an advantage.
- 9.3. Secret Commissions and/or Facilitation Payments made to Public Officials and/or Foreign Public Officials are prohibited.
- 9.4. No one acting on behalf of Waypoint REIT should exert, or attempt to exert, any improper or illegal influence on Public Officials and/or Foreign Public Officials.
- 9.5. If asked to provide information in connection with a government, regulatory agency enquiry, Public Official and/or Foreign Public Official, Employees must always seek advice by the Anti-Bribery Officer before responding, whilst ensure that all information provided is truthful, accurate and not misleading.
- 9.6. Waypoint REIT prohibits political involvement of any kind on Waypoint REIT's behalf including direct or indirect Political Donations, spending (lobbying expenditure), whether in cash, kind, or by any other means, to support any political parties, candidates, electioneering, or organisations with political aspirations under any circumstances. This is because it may be perceived as an attempt to gain an improper business advantage.
- 9.7. Employees must disclose all Political Donations they make.

10. Charitable Contributions

- 10.1. All Employees must comply with Waypoint REIT's **Charitable Giving Policy**.
- 10.2. Waypoint REIT accepts (and indeed encourages) the act of donating to charities – whether through services, knowledge, time, or direct financial contribution (cash or otherwise).
- 10.3. Employees must be careful to ensure that charitable contributions are not used to facilitate and conceal acts of bribery.
- 10.4. Waypoint REIT will ensure that all charitable donations made are legal and ethical under local laws and practices, and that they are offered or made in accordance with Waypoint REIT's **Charitable Giving Policy**.
- 10.5. The Anti-Bribery Officer may put in place standing authorities for managers to make donations to specified levels, provided that these are consistent with delegated authorities, are reviewed annually and are made available to Waypoint REIT's external auditor.

11. Third-Parties (Suppliers) Management

- 11.1. Where Waypoint REIT proposes to engage a supplier, it implements appropriate controls to ensure that the actions of the supplier will not adversely affect Waypoint REIT.
- 11.2. Waypoint REIT's procurement processes ensure that Waypoint REIT exercises an appropriate level of due diligence regarding any supplier before it enters into a relationship with that supplier.
- 11.3. Waypoint REIT engages in appropriate monitoring of suppliers in accordance with its **Outsourcing (External Service Providers) Policy** and expects all key suppliers to comply with Waypoint REIT's **Supplier Code of Conduct**. If Waypoint REIT is aware that a supplier does not act in a manner that is consistent with this Policy, it must take appropriate action which may include termination.
- 11.4. The Anti-Bribery Officer is responsible for determining which suppliers ("high-risk suppliers") require specific anti-bribery controls.
- 11.5. Waypoint REIT must implement the specific anti-bribery controls set out in **Annexure C** in relation to all high-risk third-parties.

12. Anti-Terrorism Financing

- 12.1. Waypoint REIT is not a reporting entity under the *Anti-Money Laundering and Counter-Terrorism Financing Act 2006* (Cth) (**AML/CTF Act**) as it does not provide designated services. However, Waypoint REIT takes a principles-based approach to ensuring that it takes steps to combat terrorism and organised crime and otherwise complies with other related laws such as anti-bribery and corruption laws, criminal laws and sanctions laws.
- 12.2. Waypoint REIT has a zero-tolerance policy towards any association with terrorism and organised crime.
- 12.3. Terrorism is the act, or threat of action, where the action causes certain defined forms of harm or interference, and the action is done, or the threat is made with the intention of advancing a political, religious, or ideological cause. An 'individual or group associated with terrorism' includes:
 - a) Those listed on the National Security Australia website: <https://www.nationalsecurity.gov.au/what-australia-is-doing/terrorist-organisations/listed-terrorist-organisations>
 - b) Those named on the Consolidated List available from DFAT: <https://www.dfat.gov.au/international-relations/security/sanctions/consolidated-list>
 - c) Those listed by authorities as "terrorists or suspected terrorists".
- 12.4. **Organised Crime** is a conspiratorial enterprise engaged in illegal activities as a means of generating income.

- 12.5. No funds are to be provided directly or indirectly to individuals or organisations associated with Terrorism and/or Organised Crime. Waypoint REIT, and its Representatives are in no way to be associated directly or indirectly to organisations or individuals associated with Terrorism and/or Organised Crime;
- 12.6. All activities of Waypoint REIT, or Representatives must adhere and comply with the relevant laws, regulations and policies of Australia and the countries in which Waypoint REIT operates. Penalties apply for individuals and organisations which, directly or indirectly, provide funding or make assets available to a terrorist organisation;
- 12.7. All Representatives are encouraged to take necessary steps to reduce the risk of funds being misdirected to terrorist activity via a Supplier. This includes:
 - a) making best efforts to confirm the identity, credentials, and good standing of Suppliers and beneficiaries. This would include directly requesting the information from the Supplier or conducting independent searches; and
 - b) requiring assurances from the Supplier (as a precondition of funding) that it will not provide funding or make assets available to a terrorist organisation.
- 12.8. For prevention and detection it is important to perform Supplier due diligence and verification (including periodic monitoring) on all Suppliers to ensure that they are not on either of the lists published by the anti-terrorism and security services (Section 11.3 of the Policy) in all countries in which Waypoint REIT operates whilst transacting with them.
- 12.9. In the event Waypoint REIT detects any breach of this Policy this will be immediately brought to the attention of the relevant Australian authorities and the appropriate authorities in any other jurisdiction in which Waypoint REIT operates and, if appropriate, the national security hotline and the Australian Federal Police.

13. Joint Ventures and Acquisitions

- 13.1. Prior to any acquisition of a new company or business or entry into a proposed joint venture partnership, anti-bribery due diligence must be undertaken in accordance with the procedures set out in **Annexure B** of this Policy. Detailed written records of those investigations must be retained.
- 13.2. Where Waypoint REIT controls a joint venture, the joint venture must comply with this Policy.

14. What happens if I need to raise a concern?

How to raise a concern

- 14.1. If Employees or Suppliers suspect that there is an instance of bribery or corrupt activities occurring in relation to Waypoint REIT, they are encouraged to raise their concerns at as early a stage as possible either by notifying their immediate manager or directly notifying the Anti-Bribery Officer.
- 14.2. The Anti-Bribery Officer will report significant and material breaches to the Audit and Risk Management Committee.
- 14.3. If Employees or Suppliers have any queries in relation to the Policy, or what behaviour can be considered bribery or corruption, they should speak to their line manager and/or the Anti-Bribery Officer.
- 14.4. If Employees or Suppliers are offered a bribe by anyone or suspect that they may be bribed or asked to make a bribe in the near future, or if they have reason to believe that they are a victim of another corrupt activity, or believe that this Policy has been breached, Employees or Suppliers have an obligation to report concerns to their manager and the Anti-Bribery Officer.
- 14.5. Employees and Suppliers must not ignore concerns.
- 14.6. Under no circumstances will Waypoint REIT approve of any offers, or make, request, or receive an irregular payment or other thing of value, to win business or influence a business decision in Waypoint REIT's favour. Such actions are in breach of this Policy and illegal in the jurisdictions in which Waypoint REIT operates.

Whistleblower Protection

- 14.7. Waypoint REIT will support anyone who raises concerns around suspected unethical behaviour or non-compliance in good faith under this Policy, even if investigation finds that they were mistaken.
- 14.8. All whistleblower reports will be handled in accordance with the Waypoint REIT **Whistleblower Policy**. Waypoint REIT will provide all Employees and Suppliers with a copy of its **Whistleblower Policy** so that employees can vocalise their concerns confidentially.
- 14.9. Suppliers or Employees who have any concerns which they wish to raise should refer to the “Reporting Concerns” section of the Waypoint REIT **Whistleblower Policy**.
- 14.10. Alternatively, if Employees or Suppliers feel unable to raise an issue in this way, they can make a confidential, anonymous call to the Waypoint REIT’s independent and confidential external whistleblower hotline called STOPline Pty Ltd at:
- phone – 1300 30 45 50 (8am to 8pm (AEST) Monday to Friday);
 - email – waypointreit@stoline.com.au;
 - web – waypointreit.stolinereport.com;
 - fax – Waypoint REIT c/o Stoline +61 3 9882 4480; or
 - post – Waypoint REIT c/o Stoline, PO Box 403, Diamond Creek VIC 3089.
- 14.11. Waypoint REIT will ensure that no one suffers any detrimental treatment as a result of refusing to accept or offer a bribe or other corrupt activities or because they reported a concern relating to potential act(s) of bribery or corruption. All concerns raised will be taken seriously and investigated promptly.

15. Training and Communication

- 15.1. Waypoint REIT will ensure that Employees (including new Employees) are informed about and understand this Policy. In particular:
- new Employees will undertake training on this Policy as part of their induction process; and
 - existing Employees will receive regular awareness training to reinforce the importance of ethical conduct and compliance and on how to adhere to this Policy and will be asked annually to formally accept that they will comply with this Policy.

16. Record Keeping

- 16.1. Waypoint REIT will keep records of compliance in relation to this Policy.
- 16.2. This Policy will be made available on the Waypoint REIT’s website.

17. Other Roles and Responsibilities

- 17.1. The roles and responsibilities in relation to this Policy are outlined in the table below:

Role	Key Responsibilities
Anti-Bribery Officer (General Counsel)	<ul style="list-style-type: none"> • Responsible for monitoring and applying this Policy to the actual business activities of Waypoint REIT. • Responsible for monitoring the effectiveness of this Policy. • Ensure breaches are appropriately recorded, investigated, and responded to. • Make any necessary changes to the Policy. • Advises on compliance obligations under applicable Anti-Bribery and Corruption (ABC) laws and associated regulations. • Undertakes compliance monitoring to evaluate the performance and effectiveness of controls implemented to address ABC risk (as part of the annual risk review). • Implements and maintains annual ABC training. • Notifies the Board of any significant breach of, or material deviation from, the ABC policy or relevant ABC laws. • Oversees performance of Waypoint REIT’s ABC risk assessments based on Waypoint REIT’s Risk Management Framework which has been developed in accordance with the Australian and

Role	Key Responsibilities
	<p>International Standard for Risk Management (ISO 31000:2018) and the AS/NZS 5050:2010 Business Continuity Standard.</p> <ul style="list-style-type: none"> • Considers instances referred by business units and functional areas which pose a material ABC risk to Waypoint REIT. • Advises senior management and the Board on the design and operation of the ABC framework and the adequacy of resources available to implement and maintain the program. • Maintains appropriate records of compliance activities, such as training attendance, and incident investigations and records of all changes made to policies, procedures, and controls.
Managing Director and CEO	<ul style="list-style-type: none"> • Responsible for ensuring compliance and overseeing compliance of this Policy.
Board	<ul style="list-style-type: none"> • This Policy cannot be amended without approval by the Board.
Audit and Risk Management Committee and the Board	<ul style="list-style-type: none"> • Conduct an annual review of the following: <ul style="list-style-type: none"> ○ Risk Management Framework. ○ this Policy. • All significant and material breaches to the Policy will be reported to the Audit and Risk Management Committee and the Board who will then review the risk and take the next steps in response to the breach. • Obtains legal advice in relation to ABC laws (upon request). • Maintains appropriate records.
Employees and Suppliers	<ul style="list-style-type: none"> • Encouraged to offer their feedback on this Policy if they have any suggestions for how it may be improved. • Feedback of this nature should be addressed to Waypoint REIT's General Counsel.

18. Consequences of a Breach of this Policy

- 18.1. All Employees and Suppliers are responsible for complying with this Policy and reporting known or suspected breaches of this Policy. If Employees or Suppliers knowingly breach this Policy, Waypoint REIT will investigate the nature of the breach which may result in dismissal for misconduct.
- 18.2. A breach of this Policy may also expose an individual to criminal and civil offences and could result in imprisonment or a significant financial penalty.

ANNEXURE A – Potential risk scenarios: Red flags

Identifying "red flags" of bribery and corruption is crucial for detecting and preventing unethical practices. The following is a list of bribery and corruption "red flags" that may arise during the course of working for or providing services to Waypoint REIT. The list is for illustration only and is not intended to be exhaustive.

If you encounter any of the following, you must report them promptly in accordance with Section 14 of this Policy.

- (a) You learn that a Supplier engages in, or has been accused of engaging in, improper business practices.
- (b) You learn that a Supplier has a reputation for paying bribes.
- (c) A third party insists on receiving a commission or fee payment before committing to sign up to a contract with Waypoint REIT or carrying out a government function or process for Waypoint REIT.
- (d) A Supplier requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made.
- (e) A Supplier requests that payment is made to a country or geographic location different from where the third party resides or conducts business.
- (f) A Supplier requests an unexpected additional fee or commission to "facilitate" a service.
- (g) A Supplier requests for payments to be made urgently or ahead of schedule.
- (h) A Supplier demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services.
- (i) You learn that a colleague has been taking out a particular Supplier for very expensive and frequent meals.
- (j) A Supplier requests that a payment is made to "overlook" potential legal violations.
- (k) A Supplier requests that Waypoint REIT provide employment or some other advantage to a friend or relative.
- (l) You receive an invoice from a Supplier that appears to be non-standard or customised.
- (m) A Supplier insists on the use of side letters or refuses to put terms agreed in writing or missing documents or records regarding meeting or decisions.
- (n) You notice that Waypoint REIT has been invoiced for a commission or fee payment that appears large given the service stated to have been provided.
- (o) A Supplier requests or requires the use of an agent, intermediary, consultant, distributor, or supplier that is not typically used by or known to Waypoint REIT.
- (p) You are offered an unusually excessive or inappropriate gift, offered lavish hospitality, or entertainment by a Supplier.

ANNEXURE B – Procedures for joint ventures and acquisitions

Waypoint REIT must implement the following procedures in relation to a proposed joint venture partnership, or where a target for a merger or acquisition is identified (refer to Section 13 of this Policy):

- (a) undertake sufficient due diligence to ensure that it is appropriate for Waypoint REIT to enter into contractual relations with that prospective joint venture partner or merger or acquisition target (Target) and complete a due diligence report;
- (b) the due diligence required to complete the written report must seek to identify any indications or “red flags” that the relationship with the proposed Target might expose Waypoint REIT, their directors, officers, or employees, to allegations of corruption, bribery or violations of any related laws. Any contractual relations with a proposed Target cannot be entered into if issues identified in due diligence cannot be satisfactorily resolved; and
- (c) ensure that any contractual arrangements with the joint venture partner include standard terms approved by the Anti-Bribery Officer concerning anti-bribery and other issues addressed by this Policy.

ANNEXURE C – High-risk third-party (Supplier) procedures

Managing high-risk Suppliers requires comprehensive procedures to mitigate the risks associated with bribery, corruption, and other unethical practices. Waypoint REIT must implement the following procedures in relation to high-risk Suppliers:

- (a) communicate this Policy to all high-risk Suppliers;
- (b) undertake sufficient due diligence before engaging with high-risk Suppliers to ensure that it is appropriate for the high-risk Supplier to represent Waypoint REIT, and complete a due diligence screening;
- (c) keep records of due diligence processes and any compliance issues or breaches involving Suppliers;
- (d) raise any issues of concern or “red flags” identified in due diligence with the relevant line manager and the Anti-bribery Officer. High-risk Suppliers must not be engaged if issues identified in due diligence cannot be satisfactorily resolved;
- (e) ensure that any contractual arrangements with the high-risk Supplier include standard terms approved by the General Counsel concerning anti-bribery and corruption. Where practicable, the contract should include:
 - the Supplier’s obligations to comply with all relevant laws and regulations; and
 - termination clauses for breaches of anti-bribery and corruption policies.
- (f) ensure employees have oversight of the work of the high-risk Supplier and monitor the high-risk Supplier through periodic reassessments and make necessary improvements.