



## Gifts and Benefits Policy

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## 1 PURPOSE

This document describes Downer policy for offering, giving or accepting Gifts and Benefits.

All requirements in this document are consistent with the documents listed in *Section 6 Referenced Documents*.

## 2 SCOPE

This policy applies to Downer and its representatives in all countries in which it operates.

## 3 DEFINITIONS

The following terms are used in this document. Undefined capitalised terms have the same meaning as in the [Definitions Register](#).

<b>Agent</b>	A person who is authorised to act for or represent Downer in dealing with a third party.
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## Gifts and Benefits Policy

<b>Benefit</b>	Any advantage or non-tangible item of value, including preferential treatment or access to proprietary information, which is conferred on or by Downer or a Downer Representative and which the recipient does not pay fair market value for.
<b>Connected Person</b>	<p>In relation to a Downer Representative is:</p> <ul style="list-style-type: none"><li>▪ a spouse, domestic partner, child, stepchild or member of the immediate family of the Downer Representative;</li><li>▪ an individual or relative who has shared a household with the Downer Representative;</li><li>▪ a company associated with the Downer Representative, or their Connected Person including by virtue of the Downer Representative or their Connected Person holding (together or separately) 20% or more of the securities or controlling the exercise of 20% or more of the voting power at any general meeting in that company;</li><li>▪ a trustee of a trust where the beneficiary of the trust includes a Downer Representative or any person that otherwise falls within the definition of Connected Person;</li><li>▪ a business partner of the Downer Representative or a Connected Person;</li><li>▪ a company of which they are a director, or a senior executive concerned in, or taking part in, the management of the company; or</li><li>▪ any other person or entity that a reasonable person would regard as a Connected Person for the purposes of the administration of this policy.</li></ul>
<b>Contractor</b>	An individual, company or business that carries out work, performs services or provides materials or equipment, for Downer under a contract or arrangement and includes subcontractors and suppliers.
<b>Downer</b>	Downer EDI Limited ACN 003 872 848, its subsidiary companies, business units, group functions and joint ventures.
<b>Downer Representative</b>	A director, employee, consultant, Agent or Contractor of Downer.
<b>Gift</b>	Any tangible item of value, including money, alcohol, favours, hospitality, entertainment, tickets to events such as entertainment, music or sport, travel and accommodation, which is conferred on or by a Downer or a Downer Representative and which the recipient does not pay fair market value for.
<b>Gifts and Benefits Notification and Approval Form</b>	Means the online form for notifying, approving and recording Gifts and Benefits ( <a href="#">Gifts and Benefits Notification and Approval Form</a> ).
<b>Public Official</b>	Has the same meaning as in the <a href="#">DG-CS-PO007 Anti-Bribery and Corruption Policy</a> .



## Gifts and Benefits Policy

### 4 OVERVIEW

Downer is committed to obeying the letter and spirit of the law in every place where we do business.

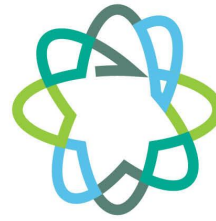
While some Gifts or Benefits are acceptable, others have the potential to compromise or appear to compromise the integrity of Downer, or a Downer Representative, may be unlawful and/or attract civil or criminal liability.

For matters involving Public Officials including political donations, and charitable donations, refer to [DG-CS-PO007 Anti-Bribery and Corruption Policy](#).

For the provision of employee gifts, refer to [DG-FN-ST028 Expenses Standard](#).

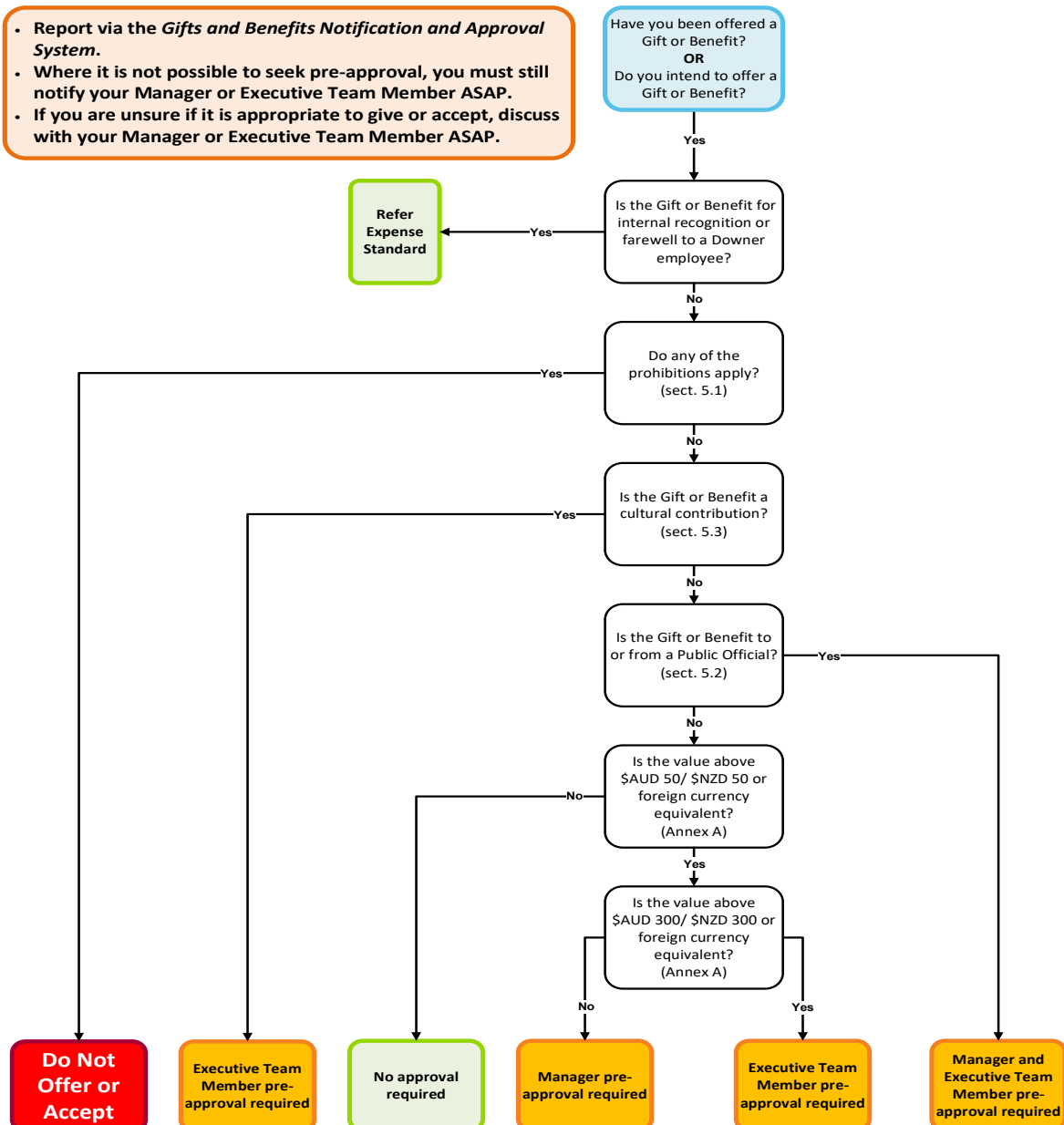
#### 4.1 Quick Tips

Practical Tips
<b>Always</b>
<p>Before offering, giving or accepting a Gift or Benefit:</p> <ul style="list-style-type: none"> <li>Check whether it is prohibited under section 5.1 of this Policy.</li> <li>Obtain approval for Gifts or Benefits valued over AUD\$50/NZ\$50 per person.</li> <li>Obtain approval for Gifts or Benefits to or from a Public Official, regardless of value.</li> <li>Obtain approval for a Cultural Contribution, regardless of value.</li> <li>Use the online <a href="#">Gifts and Benefits Notification and Approval Form</a> (or <a href="#">DG-CS-FM001 Notice of Intent to Offer, Give or Accept Gift or Benefit</a> where the online form is not available) to notify and seek approval.</li> </ul>
<b>Never</b>
<ul style="list-style-type: none"> <li>Offer, give or accept anything of value which might confer, or be perceived to confer, an improper benefit or advantage.</li> </ul>
Quick Test
<p>You <b>must</b> be able to answer 'yes' to <b>all</b> the following questions before offering, giving or accepting Gifts or Benefits:</p> <ul style="list-style-type: none"> <li>Is it permitted under local law?</li> <li>Is it permitted under the policies of the recipient's organisation?</li> <li>Is it offered without any actual or perceived improper benefit or advantage in return?</li> <li>Is there a legitimate business purpose?</li> <li>Is it offered transparently and openly?</li> <li>Is it permitted without being in breach of any contractual obligation?</li> </ul>



## Gifts and Benefits Policy

### 4.2 Flowchart





## Gifts and Benefits Policy

### 4.3 Consequences of Contravening the Policy

Breaches of this policy must be reported to your manager/supervisor.

Disciplinary action, including termination of employment for misconduct, may be taken for contravention of this Policy.

Depending on the nature of a contravention, the circumstances may also be referred to relevant authorities, including anti-corruption or law enforcement agencies.

## 5 GIFTS AND BENEFITS

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### 5.1 Certain Gifts and Benefits Prohibited

A Downer Representative must not solicit, request, offer, give or accept:

- Monetary gifts or equivalent such as cash, cheques, money orders, traveller's cheques, gift cards, or direct deposits (except if permitted under *Section 5.3 Cultural Contribution*).
- Any Gift or Benefit for any duties performed or not performed by the recipient or where acceptance may give rise to an actual, potential or perceived conflict of interest.
- Gifts or Benefits:
  - that are intended to, or could be seen to, improperly influence the recipient in carrying out their duties, or induce or reward improper performance, regardless of their value;
  - that are to be given to, or received from, anyone involved in any stage of a tendering process from any organisation involved in a bid or tender with Downer;
  - that are unlawful or which do not comply with the relevant laws, or contractual obligations including any codes of conduct or the like; or
  - that do not comply with the receiving party's policy.
- Gifts, hospitality or entertainment of an inappropriate nature or at an inappropriate venue.
- Sponsored travel or accommodation.

### 5.2 Public Officials

This policy also applies to Public Officials.

**!** When dealing with Public Officials, a higher standard applies. As a general principle, no Gifts or Benefits should be offered, given or accepted in any dealings which directly or indirectly involve Public Officials or public money or projects. Refer to the [DG-CS-PO007 Anti-Bribery and Corruption Policy](#) for any Gifts or Benefits that are to be offered or given to Public Officials or accepted from Public Officials including political donations and charitable donations.

### 5.3 Cultural Contribution

Downer respects cultural traditions and recognises that it may be legitimate and culturally appropriate to make discretionary and unconditional cash contributions in the form of payment for services or a gratuity.

Such contributions are usually given to an organisation or marae, but in some circumstances may be given to individuals or to whānau.



## Gifts and Benefits Policy

Any contribution pursuant to this *Section 5.3* must be in accordance with cultural norms and must not be excessive.

Before contributing, you must obtain the prior written approval of the relevant Executive Team member using the online [Gifts and Benefits Notification and Approval Form](#).

### 5.4 Notification and Approval

Refer to *Section 4.2– Gifts and Benefits Process Flowchart* for an overview of the required process to be followed when you intend to offer, give or accept Gifts or Benefits.

All Gifts or Benefits valued at above AUD\$50/NZD\$50 per person (or local foreign currency equivalent as specified in *Annexure A- Thresholds for approval*) you intend to offer, give or accept (including indirectly through a Connected Person and which relates to, or may affect, Downer's business activities) must be notified to your manager/supervisor and approved.

Your notification must be made through the online [Gifts and Benefits Notification and Approval Form](#). If this is not possible, [DG-CS-FM001 Notice of Intent to Offer, Give or Accept Gift or Benefit](#) may be used and the details are to be entered into the online [Gifts and Benefits Notification and Approval Form](#) by your Business Unit or Function.

Notifications will be sent to your approver(s) as follows:

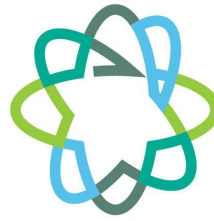
	For approval	Approver
(a)	Valued above AUD\$50/NZD\$50 up to AUD\$300/NZD\$300 per person (or local foreign currency equivalent as specified in <i>Annexure A- Thresholds for Approval</i> ).	Your manager/supervisor.
(b)	Valued above AUD\$300/NZD\$300 per person (or local foreign currency equivalent as specified in <i>Annexure A- Thresholds for Approval</i> ).	Your Executive Team member.
(c)	Cultural Contribution of any value.	Your Executive Team member.
(d)	Where a Public Official is offering, giving or accepting the Gift or Benefit, regardless of value.	Your manager/supervisor and Executive Team member.

You will be advised of the decision by email.

### 5.5 Special Circumstances

In situations where:

- It is not possible, or reasonably practical for cultural, relationship or logistical reasons, to seek approval prior to offering, giving or accepting a Gift or Benefit, the Gift or Benefit may, subject to the exercise of reasonable judgment, be offered, given or accepted, and approval of your manager/supervisor and/or the Executive Team member (as applicable) must be sought immediately.



## **Gifts and Benefits Policy**

- If approval is not given, your manager/supervisor and/or the Executive Team member (as applicable) will specify how the Gift or Benefit is to be dealt with.

The Gift or Benefit must be registered online pursuant to *Section 5.4- Notification and Approval*.

### **5.6 Audit of Gifts and Benefits**

A register of the details of all Gifts and Benefits accepted irrespective of value must be maintained through the [\*Gifts and Benefits Notification and Approval Form\*](#). The register and compliance with this Policy will be reviewed by Internal Audit periodically.

## **6 REFERENCED DOCUMENTS**

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### **POLICIES**

[\*DG-CS-PO007 Anti-Bribery and Corruption Policy\*](#)

### **STANDARDS**

[\*DG-FN-ST028 Expenses Standard\*](#)

### **REGISTERS**

[\*Definitions Register\*](#)

### **FORMS**

[\*Gifts and Benefits Notification and Approval Form\*](#)

[\*DG-CS-FM001 Notice of Intent to Offer, Give or Accept Gift or Benefit\*](#)

Effective Date: 01 December 2025





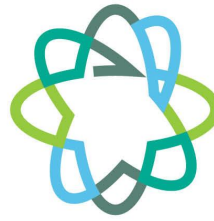
## Gifts and Benefits Policy

### **ANNEXURE A – THRESHOLDS FOR APPROVAL**

- (a) Denotes threshold for manager/supervisor approval  
(b) Denotes threshold for Executive Team member approval

COUNTRY	FOREIGN CURRENCY EQUIVALENT	COUNTRY	FOREIGN CURRENCY EQUIVALENT	COUNTRY	FOREIGN CURRENCY EQUIVALENT
Australia	(a) AUD 50 (b) AUD 300	Indonesia	(a) INR 180,715 (b) IDR 1,084,290	Singapore	(a) SGD 31 (b) SGD 189
Botswana	(a) BWP 63 (b) BWP 1,137	Ireland	(a) EURO 27 (b) EURO 162	Solomon Islands	(a) SBD 223 (b) SBD 1,338
Brazil	(a) BRL 88 (b) BRL 531	Kiribati	(a) AUD 33 (b) AUD 198	South Africa	(a) ZAR 265 (b) ZAR 1,592
Canada	(a) CAD 42 (b) CAD 255	Malaysia	(a) MYR 55 (b) MYR 333	South Korea	(a) KRW 30,267 (b) KRW 181,605
Chile	(a) CLP 16,024 (b) CLP 96,144	Mexico	(a) MXN 361 (b) MXN 2,166	Sweden	(a) SEK 310 (b) SEK 1,860
China	(a) RMB 170 (b) RMB 1,025	Mongolia	(a) MNT 35,136 (b) MNT 210,816	Thailand	(a) THB 400 (b) THB 2,403
Cook Islands	(a) NZD 50 (b) NZD 300	Mozambique	(a) MZN 857 (b) MZN 5,145	Tonga	(a) TOP 55 (b) TOP 333
Denmark	(a) DKK 229 (b) DKK 1,374	Namibia	(a) NAD 245 (b) NAD 1,473	Tuvalu	(a) AUD 55 (b) AUD 333
East Timor	(a) USD 15 (b) USD 90	Nauru	(a) AUD 50 (b) AUD 300	Ukraine	(a) UAH 338 (b) UAH 2,028
Egypt	(a) EGP 144 (b) EGP 867	New Caledonia	(a) XBF 3,000 (b) XBF 18,000	United Arab Emirates	(a) AED 91 (b) AED 549
Fiji	(a) FJD 32 (b) FJD 192	New Zealand	(a) NZD 50 (b) NZD 300	United Kingdom	(a) GBP 23 (b) GBP 141
Germany	(a) EURO 25 (b) EURO 153	Niue	(a) NZD 50 (b) NZD 300	United States of America	(a) USD 34 (b) USD 205
Ghana	(a) GHS 94 (b) GHS 567	Norway	(a) NOK 313 (b) NOK 1,880	Vanuatu	(a) VUV 4,137 (b) VUV 24,825
Hong Kong	(a) HKD 205 (b) HKD 1,230	Papua New Guinea	(a) PGK 91 (b) PGK 546	Vietnam	(a) VND 254,121 (b) VND 1,524,726
India	(a) INR 2500 (b) INR 15,000	Samoa	(a) WST 59 (b) WST 354	Zambia	(a) ZMW 234 (b) ZMW 1,407





## **Gifts and Benefits Policy**

If you are offered, given or have accepted or if you intend to offer, give or accept a Gift or Benefit in a country that is not currently listed in the table above, you must:

- assume that the value for seeking prior approval from a manager/supervisor will be the local foreign currency equivalent of AUD\$50/NZD\$50 and the value for seeking prior approval from a Executive Team member will be the local foreign currency equivalent of AUD\$300/NZD\$300 (per person);
  - notify and seek approval from your manager/supervisor or Executive Team member (as appropriate) as soon as possible; and
  - notify the Company Secretary of the country by email [downer.companysecretary@downergroup.com](mailto:downer.companysecretary@downergroup.com).
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