

DEALING WITH THEFT, FRAUD AND DISHONESTY POLICY

1. Purpose

As one of its core values, Hudson is committed to conducting its business with integrity and will not tolerate any act of fraud or dishonest behaviour. Hudson's Code of Conduct will form the basis of the ethical standards and conduct expected of Hudson employees.

The purpose of this policy is to define theft, fraud and dishonest behaviour, establish the responsibilities of its staff and set out the processes for identifying, preventing, reporting and investigating fraud, theft and dishonest behaviour.

In line with Hudson's risk management framework, the Board and management are responsible for managing and controlling the risks of theft, fraud and dishonesty.

2. Scope

This policy applies to all Hudson employees including all permanent, fixed-term, casual and on-hire contractors/temporaries, at all times during the employment relationship.

This policy covers the following:

- a. **Theft** – the unauthorised appropriation of property (owned by the Company, staff or clients) with intent to permanently deprive the relevant person of it. It also includes any action which results in an authorised personal gain at the Company's expense such as a false timesheet or claiming non-existent or excessive expenses.
- b. **Fraud** – Means deceitful or intentionally dishonest behaviour, with the objective to gain property or financial advantage.
- c. **Dishonesty** -includes behaviour which causes any loss, or damage to Hudson, such as misuse of information, dishonest breaches of privacy and confidentiality, acceptance of any gifts or personal benefits over a defined value or any unacceptable behaviours of a dishonest nature.

3. Policy

3.1. Prevention

Hudson is committed to preventing the incidence of theft, fraud and dishonesty. It will achieve this through its risk management strategies and internal controls, which aim to:

- Reduce the opportunities for, prevent and mitigate, potential theft, fraud and dishonest behaviour; and
- Encourage reporting and establish investigation processes to deal quickly with suspected theft, fraud or dishonest behaviour.

3.2 Staff Responsibility

All employees have a responsibility to act with integrity and to follow the procedures and controls that have been implemented to prevent and deter theft, fraud and dishonest behaviour. They must immediately report identified weaknesses in controls that could facilitate a fraud or theft. Employees must also report immediately any incident of theft, fraud or dishonest behaviour, whether it is suspected or actual.

3.3 Reporting Allegations

For Hudson Staff

A staff member who suspects that an act of theft, fraud or dishonesty may be about to occur, is occurring or has occurred must report such suspicions to their supervisor or Responsible Manager or Chief People Officer. Suspicions of theft, fraud or dishonesty may be reported anonymously, refer to the Whistleblower Protection Policy. Every quarter all department heads/General Managers will be required to confirm that they have reported all known instances of theft, fraud and dishonesty.

What to Report

- An allegation of theft, fraud or dishonesty can be reported by email, by telephone or by completing the Business Conduct Reporting Template refer to Appendix A.
- The nature of the conduct or behaviour, details of when the incident or incidents occurred, the individual or individuals who are involved in this conduct, where the incident/s occurred, details of witnesses or others who might be aware of the matter.
- Your name and telephone number, so the investigator can seek further information or clarification if required unless you wish to remain anonymous, refer to the Whistleblower Protection Policy.

On receiving a report of suspected fraud, theft or dishonesty the supervisor/Responsible Manager will:

- Record the time and date the report is made and details of all matters reported;
- Email the report to legalreporting@hudson.com, immediately and prior to any investigation of such allegations being undertaken.

Where a report of suspected theft, fraud or dishonesty is made and involves:

- The General Manager or above then the supervisor or responsible manager will refer the report to the General Counsel.

Process for External Contractors Working at Client Sites

If the misconduct issue relates to a client with who you have been placed, then you have the option of either reporting it to the client and/or Hudson.

Should a client request that a grievance is managed in accordance with their company policy, contact the Legal Team.

3.4. Investigation

The General Counsel, will assess whether a report of suspected theft, fraud or dishonesty warrants an investigation. Where an investigation of allegations relating to theft, fraud or dishonest behaviour is required, the General Counsel will appoint investigation officers.

The investigation will include documenting the findings, conclusions and recommendations from the investigation. Where theft, fraud or dishonesty has occurred the Chief Executive Officer will decide what discipline arrangements will apply.

A report on all fraud and criminal activities will be submitted to the Audit, Risk and Compliance Committee.