

Anti-Bribery and Corruption Policy

1. Introduction

We are committed to conducting our business activities in an ethical, lawful and socially responsible manner, and in accordance with the laws and regulations of the countries in which we operate. The reputation of WiseTech Global Limited and its subsidiaries (Group) as an ethical business organisation is important to its ongoing success. Engaging in bribery and corrupt conduct is contrary to this commitment and constitutes a serious offence with criminal and civil penalties. It also exposes the Group to significant reputational damage.

Our Anti-Bribery and Corruption Policy (ABC Policy) applies to all of our employees, officers, directors and in certain circumstances, consultants, secondees, contractors, agents and intermediaries representing us. The ABC Policy supports the Group's Code of Conduct and, in particular, the Group's firm commitment to operating an ethical business organisation.

You must:

- Not engage in bribery and corrupt conduct or conceal such conduct;
- Comply with the laws and regulations which apply to us and our operations;
- Comply with the ABC Policy and all the procedures we adopt;
- Report any concern or suspected or potential breach of the ABC Policy immediately.

2. What is bribery and corruption?

Bribery and corruption involves offering, promising or giving a benefit, a favour, a gift or anything of value with the intention of unduly influencing the behaviour of a person or a public official in the performance of their duty, in order to obtain or retain business or some other improper advantage.

Review and monitor the integrity of the Company's consolidated financial reports and statements;

2.1 Behaviours prohibited by the ABC Policy

The following are prohibited behaviors under the Group's ABC Policy.

Offering, paying or receiving bribes

Offering, making or receiving a bribe is strictly prohibited.

Australia is a signatory to the Organisation for Economic Co-operation and Development (OECD) Convention Combating Bribery of Foreign Public Officials in International Business Transactions and has enacted legislation prohibiting the offering, paying, causing or promising of anything of value to both foreign and domestic public officials. The legislation enables Australian regulators to prosecute its citizens and corporations for the bribery of public officials in Australia and in other countries.

Contravention of the anti-bribery and corruption laws of Australia and of other countries the Group operates in has serious criminal and civil consequences, such as imprisonment or fines. Bribery can also cause significant reputational damage to the business.

Offering, paying or receiving kick-backs or secret commissions

Offering, making or receiving a 'kick-back' or a secret commission as an inducement or reward for doing or not doing something, or showing or not showing favour or disfavour to any person in relation to business matters is also prohibited under Australian state and territory laws. Contravention of the state and territory anti-bribery and corruption laws also has serious criminal and civil consequences, such as imprisonment or fines.

Offering or accepting gifts and hospitality beyond acceptable business courtesies

Offering, making or receiving a gift, business courtesy or hospitality can create an obligation or be construed or used by others to allege favouritism, discrimination, collusion or similarly unacceptable practices. You must not give, seek or accept in connection with our business any gifts, meals, refreshments and entertainment which goes beyond common courtesies associated with ordinary and proper course of business. You must avoid everything that could reasonably be construed as a bribe or improper inducement.

Any gift, entertainment or other personal favour or assistance given or received which has a value in excess of A\$500 (or any other amount determined or announced by the Board) must be approved in advance by the Group. If approved, information about the gift or matter is to be given to the Company Secretary. Information supplied is to be entered into the gifts register maintained by the Company Secretary.

Improper dealing of accounting records

Intentionally or recklessly making, altering, destroying, concealing or doing something with an accounting document with the intention of or concealing or disguising the receiving or giving of a bribe is strictly prohibited and is a criminal offence under Australian law.

3. WiseTech procedures in implementing and monitoring compliance

3.1 Education and training

We will provide education and training to employees in relation to the issue of bribery and corruption and the ABC Policy. The purpose of the education and training will be to assist employees to understand what conduct is prohibited and unlawful and to teach employees how to recognise and manage instances of bribery or corruption.

We will also continue to promote awareness of and compliance with the ABC Policy through periodic and appropriate dissemination of this policy and the Code of Conduct and by publishing this policy and the Code of Conduct on our website.

3.2 **Knowing our partners, agents and intermediaries**

Where relevant, we will conduct appropriate due diligence prior to engaging or entering into business relationships with third parties such as partners, agents and intermediaries. The purpose of the due diligence is to ensure that the entity or individual that we deal with will behave in a manner consistent with the ABC Policy. We will also obtain from that entity or individual certain assurances of compliance with the ABC Policy and adherence with relevant anti-bribery and corruption laws.

3.3 **Investigation and audits**

Any potential breaches of the ABC Policy by an employee, Director contractor, secondee, partner, agent or intermediary will be properly recorded, investigated and dealt with.

The ABC policy and related procedures will also be subject to periodic audit and review. Periodic risk assessments will also be undertaken to identify bribery and corruption risk. The objective of any such audit or assessment is to determine whether breaches of the policy were properly recorded, investigated and dealt with and the policy or any of the procedures contained within it need to be updated as a result of any breaches.

4. **Your responsibilities**

You are expected to ensure that you understand the ABC Policy and the impact this has on your areas of responsibility. In particular, you must:

- Endeavour to comply with the terms of the ABC Policy;
- Undertake all requisite training provided in relation to the laws and regulations relating to bribery and corruption and the ABC Policy;
- Immediately report any concern, suspected or potential breaches of the ABC Policy and the law, as well as any other Reportable Matter as identified in the Code of Conduct, initially to your immediate manager. The procedures for reporting these concerns other than to your immediate manager are set out in our Whistleblower Protection Principles available on our intranet and on www.wisetechglobal.com.

5. **Consequences for breaching**

Any suspected breaches of the ABC Policy will be thoroughly investigated. Any material breaches of the ABC Policy will also be reported to the Board.

In circumstances where a breach of the ABC Policy is established, appropriate disciplinary and remedial actions will be taken.

We reserve the right to inform the appropriate authorities where it is considered that there has been criminal activity or an apparent breach of any law.

6. Adoption and amending of the ABC Policy

The ABC Policy was amended by the Board on 20 September 2019 and takes effect from that date. The ABC Policy can only be amended with approval of the Board. The Board will review the ABC Policy periodically. The Company Secretary will communicate any amendments to employees as appropriate.

If you have any questions regarding any aspect of the ABC Policy, please contact the Company Secretary.

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