

Conflicts of Interest Policy

GreenSpark expects decisions to be made objectively and in the legitimate interests of the client engagement and the company. Actual, potential and perceived conflicts of interest must be disclosed promptly and managed transparently.

Status: Final — Approved and Published **Version:** 1.0

Approved: 1 July 2026 **Published:** 1 July 2026

Policy owner: GreenSpark Consulting — Management **Next review:** 1 July 2027

Policy statement

GreenSpark expects decisions to be made objectively and in the legitimate interests of the client engagement and the company. Actual, potential and perceived conflicts of interest must be disclosed promptly and managed transparently.

1. Scope

Applies to directors, employees, contractors, advisers and anyone participating in procurement, client delivery, recruitment, supplier selection, investment or other business decisions.

2. What must be disclosed

- Disclose personal, family, financial, professional or other interests that could affect, or appear to affect, impartial judgement.

Examples include outside employment or directorships, material investments, close relationships with suppliers or clients, related-party transactions, gifts and hospitality, and competing client engagements.

- Do not use confidential information or a position at GreenSpark for personal benefit or the benefit of a connected person.

3. Managing a conflict

- Do not participate in a decision where an unmanaged conflict exists.
- Do not steer work to a connected party without disclosure, objective evaluation and written approval.

Protect client confidentiality and identify conflicts between client engagements before accepting or continuing work.

Possible controls include recusal, independent review, information barriers, reassignment or declining the engagement.

4. Disclosure and review

- Disclose the conflict in writing to the designated manager as soon as it is identified.
- Assess the nature, likelihood and potential impact, including whether a reasonable observer might perceive bias.

Record the decision, controls, owner and review date. Reassess if circumstances change.

5. Responsibilities and records

Directors declare conflicts relevant to management decisions and comply with applicable company-law duties.

Managers ensure decisions are independently reviewed where needed. All covered persons must update declarations when circumstances change.

- Maintain a restricted-access conflicts register and review open conflicts at least annually and at relevant project or procurement milestones.

Related guidance

This policy complements applicable company law, contractual duties, confidentiality requirements and the other policies in this framework.

Approval and document control

This is the published version 1.0 of this policy, with approval and publication dates recorded as 1 July 2026. It forms part of the GreenSpark Consulting — Governance, Integrity & Responsible Business framework and should be read with other relevant policies and applicable law.

Approved status: Approved **Effective date:** 1 July 2026 **Review date:** 1 July 2027