



FRAUD POLICY

Introduction

HT&E Limited (the **Company**) has approved this policy and procedures to facilitate the development of controls which will aid in the detection and prevention of fraud in relation to the Company at its related entities (**HT&E Group**).

It is the intent of the Company to promote consistent organisational behaviour by providing guidelines and assigning responsibility for the development of controls and conduct of investigations.

Scope of Policy	<p>This policy applies to any fraud, or suspected fraud, involving employees as well as shareholders, consultants, vendors, contractors, outside agencies doing business with employees of such agencies, and/or any other parties with a business relationship with the HT&E Group.</p> <p>Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship to the HT&E Group.</p>
Policy	<p>Management is responsible for the detection and prevention of fraud, misappropriations, and other inappropriate conduct. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury. Each member of the management team will be familiar with the types of improprieties that might occur within his or her area of responsibility, and be alert for any indication of irregularity.</p> <p>Any fraud that is detected or suspected must be reported using the processes set out in the Whistleblower Policy which can be found on the Company's website www.htande.com.au/corporate-governance.</p>
Actions Constituting Fraud	<p>The Company considers the term fraud to refer to, but is not limited to:</p> <ul style="list-style-type: none">a) any dishonest or fraudulent act;b) forgery or alteration of any document or account belonging to the HT&E Group;c) forgery or alteration of a cheque, bank draft, or any other financial document;d) misappropriation of funds, securities, supplies, or other assets;e) impropriety in the handling or reporting of money or financial transactions;f) profiteering as a result of insider knowledge of HT&E Group activities;g) disclosing confidential and proprietary information to outside parties;h) disclosing to other persons share trading activities engaged in or contemplated by the Company;



	<ul style="list-style-type: none"> i) accepting or seeking anything of material value from contractors, vendors or persons providing services/materials to the HT&E Group (except gifts less than \$250 in value); j) destruction, removal or inappropriate use of records, furniture, fixtures and equipment; and/or k) any similar or related inappropriate conduct.
Other Inappropriate Conduct	<p>Suspected improprieties concerning an employee's moral, ethical, or behavioural conduct should be reported using the processes set out in the Whistleblower Policy which can be found on the Company's website http://www.htande.com.au/corporate-governance/.</p>
Investigation Responsibilities	<p>The Company will investigate any report. All Directors, employees and contractors will be required to cooperate with any investigations.</p> <p>If the investigation substantiates the claim of fraudulent activities a report will be provided to the Board of Directors through the Audit & Risk Committee.</p> <p>Decisions to prosecute or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with the Company Secretary and senior management.</p>
Confidentiality	<p>All information received in respect of these matters will be treated confidentially.</p> <p>Any person who suspects dishonest or fraudulent activity should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act.</p> <p>Any person making a report must ensure that their allegations remain confidential and are only discussed with the person charged with investigating the complaint.</p> <p>It is important to maintain confidentiality in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the Company from potential civil liability.</p> <p>Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know.</p>
Reporting Procedures	<p>Great care must be taken in the investigation of suspected improprieties or wrongdoings so as to avoid mistaken accusations or alerting suspected individuals that an investigation is underway.</p> <p>Any person who discovers or suspects fraudulent activity should immediately:</p>



	<ul style="list-style-type: none">• contact the Company Secretary, HT&E Internal Audit & Risk Manager and the Chair of the Audit & Risk Committee; or• make a report via the Whistleblower e-mail (whistleblower@HTandE.com.au) or via the independent and externally hosted telephone line or website (Australia 1-800-500-965, http://faircall.kpmg.com.au). <p>The employee or other complainant may remain anonymous.</p> <p>Investigations of allegations concerning the Company Secretary or the HT&E Internal Audit & Risk Manager should be referred to the Chief Executive and the Chair of the Audit & Risk Committee.</p> <p>All reported and investigated allegations are to be reported to the Audit & Risk Committee.</p>
Communication	This policy will be communicated to all HT&E employees and contractors at least annually.
Review	The Company will review this policy periodically to ensure compliance with applicable law and to ensure that it is operating effectively and whether any changes are required. Therefore, this policy may be amended, modified or waived at the discretion of the Company in accordance with applicable law and regulations.