PlaySide

PlaySide Studios Limited

ACN 154 789 554

ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

1. PURPOSE AND APPLICATION

1.1 **Purpose.** PlaySide Studios Limited (**Company**) is committed to conducting its business with honesty, fairness and integrity, and in compliance with all applicable laws, rules and regulations. This Anti-Bribery and Anti-Corruption Policy (**Policy**) sets out how the Company and its subsidiaries (together, the **Group**) prevent, detect and respond to bribery and corruption, and the responsibilities of everyone acting for or on behalf of the Group.

1.2 **Zero tolerance.** The Group has zero tolerance for bribery and corruption. Any form of Bribery or Corruption (each as defined in clause 2) is strictly prohibited, regardless of the amount involved, the identity of the person involved, or the country in which the conduct occurs.

1.3 **Application.** This Policy applies to, and references to "you" in this Policy mean:

(a) directors of the Company;

(b) the CEO (whether appointed as Managing Director or otherwise) (**CEO**), senior executives and all other officers of the Group;

(c) all employees of the Group; and

(d) so far as reasonably practicable, contractors, consultants, temporary personnel and other persons acting for or on behalf of the Group.

1.4 **Business Associates.** The Group also expects each Business Associate (defined in clause 2) to comply with the principles of this Policy in dealings with, for or on behalf of the Group. Where reasonably practicable, contracts with Business Associates will include appropriate anti-bribery and anti-corruption warranties, representations and termination rights.

1.5 **Related policies.** This Policy should be read together with the Group's Code of Conduct, Whistleblower Policy, Continuous Disclosure Policy and Securities Trading Policy. Where a matter is dealt with in more detail in another policy, the terms of that policy prevail to the extent of any inconsistency.

1.6 **Local laws.** This Policy applies globally. Where local laws, codes of conduct or industry regulations applicable to a Group entity or activity are more restrictive than this Policy, those local requirements must be followed. Where local requirements are less restrictive than this Policy, this Policy prevails.

2. DEFINITIONS

In this Policy:

Applicable Anti-Corruption Laws includes the Australian Criminal Code Act 1995 (Cth) (in particular Division 70 (bribery of foreign public officials), Division 141 (bribery of

Commonwealth public officials) and Division 142 (corrupting benefits and other corruption offences)), applicable State and Territory laws (including public integrity commission and criminal legislation), and any other anti-bribery or anti-corruption law applicable to the Group or its activities from time to time (which may include foreign laws with extraterritorial reach where the Group's activities have a nexus to the relevant jurisdiction).

Bribery means the offering, promising, giving, requesting, receiving or accepting of any Item of Value with the intention of improperly influencing the actions or decisions of any person (including a Government Official) in order to obtain or retain business, secure an improper advantage, or induce the improper performance of any function or activity.

Business Associate means any third-party individual or organisation acting on behalf of, or otherwise for the benefit of, the Group (including joint venture partners, distributors, publishing partners, platform partners, licensees, agents, consultants, lobbyists and other intermediaries).

Corruption means the abuse of entrusted power for private gain, and includes the offer, giving, request or acceptance of any advantage as an inducement or reward for improper conduct.

Facilitation Payment means a small unofficial payment made to a Government Official to secure or expedite a routine government action (for example, obtaining a permit, licence or customs clearance) to which the payer is otherwise entitled. Facilitation Payments are prohibited under this Policy irrespective of any narrow exception that may exist under a particular foreign law.

Government Official means any of: (a) a politician, political party, party official or candidate for political office; (b) an official, employee or agent of a domestic or foreign government (whether national, state/provincial or local) or of an agency, department, instrumentality or government-owned or controlled entity; (c) an official or employee of a public international organisation; (d) any person acting in an official capacity for any of the above; or (e) any person who holds themselves out to be an authorised intermediary of any of the above.

Item of Value means anything of value, including cash, cash equivalents, gifts, entertainment, hospitality, travel, meals, employment or engagement opportunities, discounts, loans, favours, sponsorships, donations, favourable contract terms, and other tangible or intangible benefits.

Money Laundering means engaging in conduct that conceals or disguises the origin, nature, location, ownership, source, disposition or control of the proceeds of unlawful activity, or that assists another person to do so.

Secret Commission means the offer, promise, giving, request or acceptance of a commission, benefit or advantage by an agent or representative of a principal (or by a person acting for a principal) that is not disclosed to, or approved by, that principal.

3. APPLICABLE ANTI-CORRUPTION LAWS

3.1 Australian law. Bribery of a Commonwealth public official, a State or Territory public official, or a foreign public official is a serious criminal offence in Australia under the Criminal Code Act 1995 (Cth). The Criminal Code does not permit Facilitation Payments as an exception to the offence of bribery of a foreign public official.

3.2 Extraterritorial laws. The Group's international operations, personnel and Business Associates may from time to time be subject to foreign anti-corruption laws with extraterritorial reach. A number of major jurisdictions have anti-corruption laws that can apply to conduct outside their borders where a sufficient nexus exists — for example, where the Group has personnel, subsidiaries or operations in the jurisdiction, where transactions are wholly or partly conducted there, or where individual counterparties are subject to those laws. Where the Group's activities have such a nexus, the more restrictive standard applies and must be followed.

3.3 Personal exposure. Individuals, as well as the Group, may be held liable for breaches of these laws. Penalties include imprisonment, substantial fines, debarment from tendering for government contracts, disgorgement of profits, and reputational damage.

4. PROHIBITED CONDUCT

4.1 Bribery

You must not directly or indirectly:

(a) offer, promise or give any Item of Value to a Government Official, a Business Associate or any other person with the intention of improperly influencing that person to act (or omit to act) in the performance of their role or function, in order to obtain or retain business or a business advantage for the Group;

(b) request or accept any Item of Value from any person where the giving or receipt of that Item of Value is or may reasonably be seen to be an inducement or reward for improperly influencing your actions or decisions in the performance of your role for the Group; or

(c) authorise, encourage or assist another person to engage in any of the conduct described in paragraphs (a) or (b).

4.2 Payments through third parties

You must not authorise the payment or provision of any Item of Value to a third party where you know or reasonably ought to know that all or part of that payment or Item of Value will be passed on to a Government Official or any other person in circumstances that would constitute Bribery if you had made the payment directly.

4.3 Facilitation payments

You must not make, offer or authorise any Facilitation Payment. This prohibition applies regardless of any narrow exception that may exist under the law of a particular foreign country. If you are placed under pressure to make a Facilitation Payment, or if a Facilitation Payment is demanded of you in circumstances where personal safety is at risk, you must:

(a) where personal safety is at risk, prioritise your safety and, where practicable, seek to record the details of the demand;

(b) promptly report the demand (and any payment made under duress) to the Company Secretary; and

(c) ensure that any payment made under duress is accurately recorded in the Group's books and records.

4.4 Secret commissions

You must not offer, promise, give, request or accept any Secret Commission. Any commission or benefit received in the course of your role for the Group must be disclosed to the Company Secretary and, in the case of an intended payment or benefit to another person's principal, only made with the principal's knowledge and consent.

4.5 Money laundering

You must not engage in, facilitate or knowingly permit any Money Laundering. If you become aware of suspected Money Laundering (including unusual payment patterns, unexplained requests for cash payments, or payments from unrelated third parties), you must report the matter immediately to the Company Secretary.

4.6 Kickbacks and personal funds

You must not solicit, receive or make any kickback in connection with the Group's business. You must not use personal funds to undertake any transaction or interaction that would breach this Policy if undertaken with Group funds.

5. GIFTS, ENTERTAINMENT AND HOSPITALITY

5.1 **General.** This Policy does not prohibit ordinary and appropriate gifts, entertainment or hospitality that are of nominal value, consistent with normal business courtesy, and would not reasonably be seen as intended to influence business judgment. All such items are also subject to clause 8 (Gifts, entertainment and hospitality) of the Code of Conduct, including the disclosure and register requirements above the A$250 threshold.

5.2 **Government Officials.** Additional caution applies to gifts, entertainment or hospitality involving Government Officials. You must not offer or provide any gift, entertainment or hospitality to a Government Official without the prior written approval of the Company Secretary. This applies even to items of nominal value, because gifts to Government Officials can attract legal risk under Applicable Anti-Corruption Laws regardless of amount.

5.3 **Family members and connected persons.** You must not offer or provide any gift, entertainment or hospitality to a family member or other connected person of a Government Official or Business Associate in circumstances where the intended benefit is really to the Government Official or Business Associate.

6. POLITICAL CONTRIBUTIONS AND CHARITABLE DONATIONS

6.1 **Political contributions.** Consistent with clause 18 of the Code of Conduct, the Group does not make political contributions. You must not make any political contribution on behalf of the Group or commit the Group to any political activity or endorsement, without the prior written approval of the Board.

6.2 Personal capacity. You are free to participate in political activities in your personal capacity, but must not use the Group's name, resources, systems or working time for those activities without approval.

6.3 Charitable donations. The Group may make charitable donations that are lawful, ethical and consistent with the Group's values. Charitable donations by the Group must be:

(a) to a bona fide charitable organisation;

(b) within any financial limits set by the Board (or its delegate) from time to time;

(c) approved in accordance with the Group's delegated authorities framework; and

(d) accurately recorded in the Group's books.

The Company Secretary will maintain a register of approved charitable donations made by the Group.

6.4 Cover for improper payments. You must not use a charitable donation, sponsorship or community contribution as a means of providing any improper benefit to a Government Official or Business Associate, or as a mechanism for circumventing this Policy.

7. BUSINESS ASSOCIATES AND DUE DILIGENCE

7.1 Due diligence. Before entering into a material commercial relationship with a Business Associate, and periodically during the relationship, the Group will conduct anti-bribery and anti-corruption due diligence appropriate to the risk profile of the relationship. Factors relevant to the risk profile include the jurisdictions in which the Business Associate operates, the nature of the services provided, the presence of Government Official contact points, and any adverse media or regulatory findings against the Business Associate.

7.2 Contractual protections. Contracts with material Business Associates will, where reasonably practicable, include:

(a) warranties and representations that the Business Associate has not engaged, and will not engage, in Bribery or Corruption;

(b) obligations to comply with applicable anti-corruption laws and with the principles of this Policy;

(c) audit and inspection rights;

(d) rights of termination for actual or suspected breach; and

(e) indemnities in respect of losses arising from breach.

7.3 Red flag indicators. You must be alert to potential Bribery or Corruption in the Group's dealings with Business Associates. Common red flag indicators are set out in Schedule 1. Any red flag identified must be reported promptly to the Company Secretary for assessment, and no material commitment should be made to the Business Associate while the assessment is pending.

7.4 **Ongoing monitoring.** The Group will monitor material Business Associate relationships for compliance with this Policy on an ongoing basis, including through periodic re-certification, invoice and payment reviews, and audits where appropriate.

8. BOOKS, RECORDS AND ACCOUNTING

8.1 **Accurate records.** You must ensure that all business transactions in which you are involved are recorded accurately, completely and in reasonable detail in the Group's books and records, in accordance with applicable accounting standards and the Group's accounting and finance policies.

8.2 **No off-books accounts.** The Group must not maintain "off the books" accounts, undisclosed or unrecorded assets or liabilities, or false or misleading entries in its books and records. You must not authorise, participate in or conceal any such practice.

8.3 **Expense records.** All Items of Value given or received, and any hospitality provided or accepted, must be recorded accurately in expense claims and other Group records, in accordance with the Group's expense and finance policies.

8.4 **Retention.** Records relevant to this Policy must be retained for the periods required by applicable law and Group record-retention policies, and must not be destroyed, altered or concealed except in accordance with those policies.

9. REPORTING CONCERNS AND SPEAKING UP

9.1 If you become aware of, or reasonably suspect, any conduct that may breach this Policy or applicable anti-corruption laws, you must report it as soon as possible. Concerns may be raised with:

- (a) your manager;
- (b) the Company Secretary;
- (c) the Chair of the Audit and Risk Committee; or
- (d) through the reporting channels set out in the Group's Whistleblower Policy.

9.2 **Protected disclosures.** Reports made through the Whistleblower Policy channels may qualify for statutory protection under Part 9.4AAA of the Corporations Act 2001 (Cth). Full details of the protections available and the reporting channels are set out in the Whistleblower Policy.

9.3 **No retaliation.** The Group prohibits retaliation of any kind against any person who reports a concern in good faith under this Policy. Retaliation is itself a serious breach of this Policy, of the Code of Conduct and, where applicable, of Part 9.4AAA of the Corporations Act.

9.4 **Refusing to pay a bribe.** The Group will support you if, in doing your job for the Group, you refuse to pay or receive a bribe. If you experience pressure to engage in Bribery or Corruption, or any adverse consequence for having refused to do so, report it immediately.

10. INVESTIGATION AND CONSEQUENCES OF BREACH

10.1 **Investigation.** The Group will investigate any suspected breach of this Policy in accordance with the investigation framework in the Whistleblower Policy (clause 7 of that policy). Where appropriate, external investigators (including external legal counsel and forensic specialists) may be engaged.

10.2 **Consequences.** A breach of this Policy will be treated with the utmost seriousness. Depending on the nature and seriousness of the breach, consequences may include:

(a) disciplinary action up to and including termination of employment or engagement;

(b) removal from role (in the case of a director or senior executive);

(c) termination of a Business Associate contract;

(d) referral to ASIC, the Australian Federal Police, foreign regulators or other law enforcement authorities; and

(e) civil or criminal proceedings.

11. TRAINING AND AWARENESS

11.1 The Group will provide training on this Policy to:

(a) all directors, senior executives and other officers, on induction and periodically thereafter;

(b) all employees, on induction, with refresher training as the Board or Company Secretary considers appropriate having regard to role-related risk exposure; and

(c) other persons the Group considers appropriate.

11.2 Training will be tailored to the risk profile of the audience and, for higher-risk roles (including personnel with responsibility for Business Associate relationships, international operations, procurement, or interactions with Government Officials), will include practical case-based learning.

11.3 This Policy is available on the Company's website and through the Group's internal communication systems.

12. BOARD AND AUDIT AND RISK COMMITTEE OVERSIGHT

12.1 The Board (through the Audit and Risk Committee) has oversight of this Policy and its operation, in accordance with Recommendation 3.4 of the ASX Corporate Governance Council's Corporate Governance Principles and Recommendations, 4th edition.

12.2 The Company Secretary will report to the Audit and Risk Committee at least half-yearly on:

(a) material incidents, allegations and investigations under this Policy;

(b) the outcome of any due diligence undertaken on material Business Associates;

(c) training completed and outstanding;

(d) any changes to Applicable Anti-Corruption Laws that are material to the Group; and

(e) recommendations for continuous improvement of this Policy and the associated framework.

12.3 Any material incident under this Policy will be escalated to the Audit and Risk Committee (and to the Board where appropriate) as soon as reasonably practicable.

13. REVIEW AND AMENDMENT

13.1 The Board will review this Policy at least annually and update it as required to reflect changes in law, regulation, ASX guidance and the Group's business.

13.2 This Policy is not intended to create contractual rights or entitlements. To the extent that this Policy imposes any obligations on the Group, those obligations are not contractual and do not give rise to any contractual rights. The Company may vary, replace or withdraw this Policy at any time, provided that any such change is approved by the Board.

SCHEDULE 1 — RED FLAG INDICATORS

The following are examples of "red flags" that may indicate a risk of Bribery, Corruption or other breach of this Policy. The presence of one or more red flags does not mean that Bribery or Corruption has occurred, but requires further enquiry and, in most cases, escalation to the Company Secretary before a material commitment is made.

Country and counterparty risk

(a) a Business Associate is based in, or a transaction involves, a jurisdiction with a low ranking on Transparency International's Corruption Perceptions Index or another recognised corruption index;

(b) a Business Associate has a family, personal or business relationship with a Government Official relevant to the transaction;

(c) a Business Associate has previously been the subject of adverse media, regulatory investigation or law enforcement action for bribery, corruption, fraud or money laundering;

(d) a Business Associate refuses to sign anti-corruption warranties or to comply with the Group's due diligence process;

(e) a Business Associate lacks a demonstrable business track record or infrastructure appropriate to the services to be provided;

Payment and financial red flags

(f) an unusual request for payment in cash, to bearer, or in a jurisdiction unrelated to the transaction;

(g) payment to a bank account in the name of a person or entity other than the contracting party;

(h) a commission or fee that is disproportionately large relative to the services provided or industry benchmarks;

(i) a request for payment in advance of the services being provided, without commercial justification;

(j) vague or generic invoices that lack detail on the services provided;

Behavioural red flags

(k) a Business Associate insists on urgency, secrecy, or "no questions asked" arrangements;

(l) a Business Associate insists on being paid before a particular Government Official decision is made;

(m) a Business Associate uses generic email addresses, unrelated corporate vehicles, or shell entities;

(n) a Business Associate seeks to bypass the Group's standard procurement, contracting or expense processes; and

(o) unexplained expenses, cash advances or entertainment costs identified in expense reviews.

This Schedule 1 is not exhaustive. If you identify any conduct or circumstance that gives you reason for concern, escalate it to the Company Secretary regardless of whether it fits within one of the categories above.

VERSION CONTROL

Version	Approved by	Date approved	Summary of changes	Next review
1.0	Board	1 November 2020	Prior version	
2.0	Board	14 August 2026	Redrafted; modernised gender-neutral "you" voice; consolidated CEO/MD flexibility; fixed broken numbering; expanded Definitions section; identified applicable Australian Criminal Code Divisions (70, 141, 142) with generic catch-all for other applicable anti-corruption laws (including foreign laws with extraterritorial reach where a nexus exists); strengthened facilitation payments prohibition with duress protocol; strengthened Business Associate due diligence framework including contractual protections and ongoing monitoring; added Schedule 1 red flag indicators; realigned political contributions with Code of Conduct clause 18 zero-donation position; added structured reporting channels with Whistleblower Policy cross-reference; added Rec 3.4 Board/ARC oversight with half-yearly reporting; added structured training framework with role-based risk tailoring	August 2027