

Code of Conduct

Date approved: 16 June 2026

Version 2.0

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1 Purpose

The Code of Conduct (the **Code**) outlines how NGS Super promotes and upholds ethical standards, professional conduct, and responsible behaviour across all levels of the Fund. It sets clear expectations for how we act, make decisions and represent NGS in our day-to-day work.

The Code helps bring our purpose to life by:

- Providing a clear set of guiding principles that support ethical and professional behaviour
- Establishing consistent standards of conduct so people understand what is expected of them
- Supporting compliance with our legislative, regulatory and internal policy obligations.

NGS is committed to upholding the highest standards of integrity, professionalism, and ethical behaviour. As a trusted superannuation fund, our reputation relies on the conduct of our people and the confidence of our members and stakeholders.

By setting clear expectations for behaviour and decision-making, this Code supports a respectful, inclusive and accountable workplace culture, safeguards the Fund's integrity and promotes trust in how NGS operates.

This Code is not intended to cover every situation. Instead, it provides a shared framework to guide sound judgement and responsible decision-making.

2 Who does this apply to?

The Code applies to all individuals engaged by or representing NGS, including permanent, fixed-term and casual employees, contractors, Directors, independent advisers, and any appointees to the Board or Board Committees.

3 Relationship to other policies and documents

This Code should be read alongside NGS policies and procedures, which provide more detailed guidance in specific areas including:

- Performance and Conduct Management Policy
- Discrimination, Bullying and Harassment Policy
- Dispute Resolution and Grievance Handling Policy
- Consequence Management Framework
- Whistleblowing Policy
- Conflict Management Procedures
- Workplace Health and Safety Policy
- Acceptable Uses of IT Resources Standard

4 Code of Conduct Expectations

How you conduct yourself matters – not only in what you do, but in how your actions may be perceived by members, colleagues, regulators and the broader community.

Everyone is responsible for their own behaviour and for contributing to a culture that reflects our values and standards.

The expectations below set out the standards of behaviour and decision-making expected of all NGS representatives. These expectations apply to everyone and guide how we act in our day-to-day work and interactions.

People Leaders have an additional responsibility to:

- Role model the behaviours and standards set out in this Code.
- Actively promote and uphold a safe, respectful and accountable workplace, consistent with positive duty obligations.
- Regularly monitor and promptly address conduct that does not align with these expectations.

Expectations	As representatives of NGS:
Living our Values	<p>We act in ways that reflect our Values and purpose. We act honestly, fairly and in the best interests of members, and uphold the NGS Values in how we behave and make decisions to maintain the integrity and reputation of the Fund.</p> <p>This means:</p> <ul style="list-style-type: none"> • Making decisions that align with our Values, even when it is difficult. • Exercising sound judgement and speaking up when something does not feel right. • Taking responsibility for our actions and their impact. • Acting with integrity, care and accountability, and leading by example in supporting ethical and responsible business conduct.
Acting lawfully and responsibly	<p>We act in accordance with our legal, regulatory and contractual obligations, and within the authority of our roles and responsibilities.</p> <p>This means we:</p> <ul style="list-style-type: none"> • Comply with applicable laws, regulations, codes and standards relevant to our work. • Follow internal policies, procedures and controls that support regulatory compliance. • Exercise sound judgement, seek guidance when we are unsure, and do not make assumptions. • Cooperate fully with internal investigations, audits and regulatory engagements, and provide information that is accurate, complete and timely when required.

	<p>We recognise that superannuation is a highly regulated environment. We each play a role in protecting members, maintaining trust and meeting the expectations of regulators.</p>
<p>Creating a safe, respectful and inclusive workplace</p>	<p>We create a safe, respectful and inclusive workplace for everyone.</p> <p>This means we:</p> <ul style="list-style-type: none"> • Treat others with dignity, respect and professionalism. • Do not tolerate bullying, harassment (including sexual and sex-based harassment), discrimination, or abusive, intimidating or offensive behaviour. • Contribute to a workplace where people feel safe to raise concerns and have them taken seriously. • Act responsibly by being fit for work, including complying with expectations relating to drugs, alcohol and safety. <p>We help maintain a safe and healthy workplace by identifying and managing physical and psychosocial risks, and by following controls designed to protect health, safety and wellbeing</p> <p>Safety is everyone’s responsibility. We act to maintain a safe working environment by following safe work practices, using appropriate equipment and participating in required training.</p> <p>Further information about individual responsibilities is set out in the Work Health and Safety Policy and the Discrimination, Bullying and Harassment Policy.</p>
<p>Protecting information, systems and assets</p>	<p>We protect the Fund’s information, systems, assets and resources, recognising the trust placed in us by members, partners and stakeholders.</p> <p>This means we:</p> <ul style="list-style-type: none"> • Safeguard personal, confidential and sensitive information • Use systems, technology, equipment and other resources responsibly and appropriately • Prevent unauthorised access, misuse or disclosure of information <p>These obligations apply whether working in the office, remotely, or using personal devices where permitted.</p> <p>We handle information with care and integrity, whether it is digital, verbal or physical, and ensure confidential and sensitive information is kept secure.</p> <p>As a not-for-profit organisation, we use members’ money and Fund resources ethically and responsibly. This includes accurately and honestly accounting for business expenditure and preventing misuse, theft or waste of assets.</p>

	<p>We comply with the Personal Trading Policy and Personal Trading Guidelines when trading or handling inside information. Insider trading is prohibited, and additional controls such as blackout periods may apply.</p> <p>We work with service providers and partners who operate ethically and maintain standards of conduct consistent with our own. Further guidance is available in relevant policies, including the Information Security Standards, Acceptable Use of IT Resources Standard and Personal Trading Policy.</p>
<p>Managing conflicts of interest and gifts</p>	<p>We act in the best interests of the Fund and its members and avoid situations where personal interests could influence, or appear to influence, our decisions.</p> <p>This means we:</p> <ul style="list-style-type: none"> • Declare actual, potential or perceived conflicts of interest. • Manage conflicts transparently in line with the Conflicts Management Framework and Policy and associated procedures. • Remove ourselves from decision-making where a conflict may arise. • Do not offer, accept or solicit gifts, hospitality or benefits that could create an obligation or perception of bias. • Do not allow gifts or hospitality to influence, or be perceived to influence, professional judgement. • Do not offer or accept bribes, facilitation payments or improper inducements, and we comply with all applicable bribery and corruption laws. <p>If there is any uncertainty about whether a situation gives rise to a conflict of interest or an inappropriate benefit, we seek guidance from our manager, the Company Secretary (for Directors) or the Governance team before acting.</p>
<p>Respecting diversity</p>	<p>We act in ways that support an inclusive and respectful environment, recognising the value of diversity of background, experience and perspective.</p> <p>This means we:</p> <ul style="list-style-type: none"> • Provide equal opportunity and fair treatment. • Act inclusively so people can contribute and succeed. • Make decisions based on merit and capability. <p>We treat our colleagues, members, suppliers and business partners with dignity, courtesy and respect. We do not tolerate discrimination and make employment-related decisions fairly and consistently, without regard to personal characteristics unrelated to the role.</p> <p>Respect for diversity strengthens our culture, decision-making and outcomes.</p>

	Further information is set out in the Discrimination, Bullying and Harassment Policy.
Representing the Fund	<p>We act as ambassadors for the Fund whenever we are identifiable as an NGS representative, and act in ways that support trust and confidence in NGS.</p> <p>This means we:</p> <ul style="list-style-type: none"> • Act professionally in all interactions with members, stakeholders and partners. • Do not speak on behalf of the Fund unless authorised. • Refer media enquiries to the appropriate internal channels. • Communicate responsibly, including when using online and social media platforms. • Remain politically neutral and do not engage in political activity on behalf of the Fund. <p>We communicate externally in a way that is clear, accurate and respectful, recognising that what we say reflects on NGS. Only authorised individuals may engage with the media or make statements on behalf of the Fund.</p> <p>When engaging in political activity in a personal capacity, we make it clear that our views are our own and not those of NGS.</p>

5 Reporting concerns or breaches

We are all expected to speak up if we see or experience behaviour that does not align with this Code. If you become aware of possible misconduct or unethical behaviour, you are encouraged to report it. NGS provides a safe and confidential process for raising concerns, with protections in place for whistleblowers.

Concerns can be raised:

- With your People Leader.
- With your Business Unit Executive.
- Through the People & Culture team.
- Via the Whistleblower Service.

Reports made in good faith will be taken seriously and handled confidentially where possible. For more information on how to report concerns and what protections are available, please refer to our **Whistleblowing Policy**.

6 Breaches and consequences

Breaches of this Code may result in action under our **Performance and Conduct Management Policy**.

7 Review and Approval

This policy will be reviewed every three years by the Human Resources, Remuneration and Governance Committee. All changes are to be approved by the NGS Super Board.

VERSION CONTROL

Document control information

Description	Code of Conduct
Review Cycle	Every three years
Version No.	2.0
Applies from	16 June 2026
Next Review Date	June 2029
Primary ownership	Chief People Officer
Review	Human Resources, Remuneration and Governance Committee
Approval sign off	Board

Revision and sign-off history

Version	Revision date	Author/s	Revision notes	Reviewed by Committee	Approved by Board
1.0	1-Jun-22	Chief People Officer	Original version		June 2022
2.0	1-Mar-26	People Partnering Manager	Annual Review. Updated to Policy template. Revised Policy name.	19/5/2026	16/6/2026