



ARA – Finance Policies



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ACCEPTABLE USE OF INFORMATION TECHNOLOGY POLICY

1. Background

ARA Group is committed to managing operational risks, including maintaining appropriate measures to ensure company technology is used appropriately for legitimate business purposes.

Accordingly, this Acceptable Use of Information Technology Policy supports the ARA Group Code of Business Conduct and our risk management and governance frameworks. References in this Policy to ARA Group include its related entities.

2. Purpose of this Policy The purpose of this Policy is to:

- a) Outline the acceptable use of the Internet, email (including instant messaging), telephone (including mobile devices), computer (including desktops, laptops and tablets), information systems, networks and infrastructure (including local and share drives) and IT Facilities at ARA Group, irrespective of whether the services are hosted within ARA Group infrastructure or hosted off premise as a managed cloud service.
- b) Protect ARA Group and its directors, officers, Employees, consultants and contractors (Employees for the purpose of this Policy) from exposure to risks such as the compromise of network systems and services, loss of intellectual property and legal liability, and
- c) Put Employees on notice that certain IT Facilities surveillance will be conducted by ARA Group.

3. Scope

This Policy applies to all ARA Group Employees or any other parties acting as representatives or agents of ARA Group. The Policy also extends to all majority-owned entities in all countries in which we or our subsidiaries operate.

This Policy applies not only to conduct in connection with employment with ARA Group, but all conduct using IT Facilities which might adversely affect ARA Group or which might affect ARA Group's confidence in its Employees.

This Policy also applies to eligible Employees who have opted-in to use an approved personal mobile device in connection with their ARA Group employment, pursuant to the Electronic Communication Equipment Policy. Accordingly, the definition of IT Facilities also includes such personal mobile devices insofar as they are used to conduct ARA Group business and to exchange ARA Group data and information.

4. Acceptable Use of IT Facilities

IT Facilities are the property of ARA Group (except personal mobile devices used for ARA Group business pursuant to the Electronic Communication Equipment Policy) and are to be used for business purposes in serving the interests of ARA Group and our customers. Employees are granted access to various IT Facilities depending on their role and responsibilities within ARA Group.

ARA Group requires Employees to exercise good judgment in using IT Facilities responsibly, and that they do so in a matter that is ethical, lawful and efficient, whilst respecting the privacy, rights and sensitivities of others.



All data created by Employees using IT Facilities remains the property of ARA Group, and privacy considerations do not apply with respect to the use of IT Facilities unless relating to information covered by applicable privacy laws (and ARA Group's Privacy Policy). Employee emails or documents may be archived, and files which Employees have deleted may still exist in ARA Group's backup systems.

Employees must not take advantage of IT Facilities for personal gain or that of others, nor destroy or materially alter IT Facilities without proper authorisation.

Whilst limited personal use of IT Facilities is permissible from time to time, such use must comply with this Policy and not interfere with the responsibilities of the Employee, disrupt the system, and/or harm ARA Group's reputation.

Employees may not reallocate or swap equipment, systems and telephones unless prior permission has been received from Information Technology (or an approved IT business representative). Surplus equipment should be returned to IT for redistribution to ensure file security and maintain software licensing adherence.

5. Examples of Unacceptable Use of IT Facilities

Employees must not use the IT Facilities to access, upload, download, use, retain, distribute or disseminate any images, text, materials or software which:

- a) are or might reasonably be considered to be offensive, abusive, racist, discriminatory, sexually explicit, pornographic or generally distasteful
- b) encourage or promote activities which make unproductive use of Company time
- c) might affect or have the potential to affect the performance of, damage or overload the IT Facilities in any way
- d) might be defamatory or incur liability on the part of ARA Group or the individual, or adversely impact on the reputation of ARA Group
- e) breach copyright or other intellectual property protections (for example, copying copyrighted material such as software, photographs, books, magazines, music and videos, without proper authority), and
- f) breach an Employee's employment contract, the Code of Business Conduct, any policy of ARA Group, or the law.

Employees must not store Company or client information on non-approved external resources or storage Facilities, such as: personal hard drives, USB storage, Gmail, Dropbox, iCloud.

Employees must comply with the terms and conditions (or contractual obligations) for usage of technology equipment and software.

ARA Group does not accept responsibility for information distributed using IT Facilities that does not comply with this Policy.

6. Use of Internet

The Internet facilitates efficient internal and external communication and access to a broad range of information that may assist Employees in performing their roles. Employees should take particular



care when accessing, using and transmitting information through the Internet, and be aware of the risks involved in accessing insecure websites.

- a) Employees must not access Internet sites concerning:
- b) sexually explicit, pornographic or otherwise tasteless and offensive material
- c) criminal activity, including money laundering, illegal drugs and violence
- d) intolerance and hate
- e) gambling and games
- f) ringtones and mobile phone downloads
- g) personals and dating
- h) hacking, spam URLs, spyware, phishing and fraud

soliciting or conducting business other than the business of ARA Group, and) using, storing and/or transmitting any confidential or sensitive client or internal information via an external website, internet file sharing programme or cloud service application without appropriate security controls in place.

ARA Group automatically blocks access to certain Internet sites, reviewing and updating the list of prohibited sites as necessary.

7. Use of Social Media

ARA Group recognises the benefits of social media for business purposes, particularly as a tool of communication and collaboration, and Employees' right to use social media to express personal opinions.

The principles governing Employees' participation in social media, where this may impact the operations and reputation of ARA Group, are outlined in ARA Group's Social Media Policy.

8. Use of Email

ARA Group provides an email system to support its activities and access to the system is granted to Employees on this basis.

Emails are business records that may become subject to public disclosure, including as a result of legal action or regulatory investigations. Professional language, suitable for business, should be used at all times. Defamatory language must be avoided. Where appropriate, Employees' emails should contain a standard ARA Group signature.

Emails should not be used to send highly sensitive and confidential information unless appropriate security measures, including password protection, have been taken. Email accounts not provided by ARA Group (including personal email accounts) should not be used to conduct ARA Group business and Employees are not permitted to auto forward ARA Group corporate email to non-ARA Group email accounts.

Employees must not attempt to read other Employees' email without their express permission and must not engage in unauthorised use or forging of email header information, and must not deliberately or recklessly introduce any form of computer virus via email.



Employees should use extreme caution when opening email attachments received from unknown senders as they may contain viruses or other malicious code.

9. Use of Voice and Conferencing Services (Including Mobile Devices)

When using ARA Group voice or conferencing (including landline telephones, mobile devices such as mobile phones and smart phones, associated services such as voicemail and short-message service (SMS), video conference facilities or other meeting and conferencing services), Employees must adhere to professional standards of behaviour and business communication etiquette applicable in the region where they are working.

Employees are responsible for all use and activity associated with their mobile device.

At a minimum, mobile device must be protected by a password or PIN. Information stored on these devices should be kept to the minimum required to allow efficient out-of-office working.

Employees should avoid excessive use of mobile devices for business purposes where cheaper alternative means of communication are readily available. Excessive charges relating to the use of mobile devices for personal reasons may be passed to the Employee, who may also be subject to disciplinary action.

- a) Telephones must not be used for inappropriate purposes, including:
- b) unlawful activities or otherwise acting wrongfully
- c) commercial purposes which are not related or to ARA Group
- d) in pursuit of personal financial gain by the Employee
- e) calling or using services that are not appropriate to ARA Group's business, such as gambling, entertainment, and chat lines
- f) capturing and storing of inappropriate content via camera phone.

Mobile devices must not be used whilst driving. ARA Group discourages the use of hands-free devices whilst driving, even where permissible by applicable laws.

10. Use of Computer (Including Desktop and Laptop)

Only ARA Group approved and licensed software is to be installed on Employees' computers. Employees who require a specific software package, application or upgrade for business purposes must first contact IT to ensure adherence to any software licensing obligations and not attempt to download or install any files from the Internet or elsewhere. Employees will be held responsible for any unlicensed software. Similarly, only ARA Group approved hardware is to be connected to Employees' computers.

Employees must not modify any security protections or restrictions placed on their computers, applications and files.

Business related data must be stored on appropriate network drives, which are regularly backed up.



11. Security of IT Facilities

Employees must use only those IT Facilities and information which they have been authorised to use and access.

Passwords to use any IT Facilities are to be treated as confidential and Employees are not to release passwords to anyone (including their manager or family members), write passwords down or store them online. Password security is every individual Employee's responsibility. Further guidance on password security can be found in the Password Protection Standard.

Employees are to take reasonable precautions to avoid loss, theft or damage to portable IT Facilities and report loss immediately. Repeat instances of loss, theft or damage will be investigated and may result in disciplinary action. In the case of negligence (for example, leaving a mobile phone or a laptop unattended), the responsible Employee may be required to reimburse ARA Group for the cost of repairing or replacing a damaged item.

12. Monitoring of Facilities

ARA Group has a right to access, retrieve, read and delete any communication or information that is created or stored on, received through, or sent using IT Facilities, within the scope of applicable laws. Employees should not have an expectation of privacy in relation to any activities using IT Facilities. This includes personal emails and documents, as well as emails and documents that have been deleted but still exist in archives or backups.

ARA Group conducts surveillance of the use of its IT Facilities (including personal mobile devices used for ARA Group business). This surveillance is conducted for purposes that may include the investigation of suspected unlawful conduct or breaches of the Employee obligations under the Code of Business Conduct, disciplinary or security purposes, or other purposes related to the protection of ARA Group and its business.

This surveillance will consist of recording, storing, tracking and monitoring Employee use of the IT Facilities. In relation to computer use, information will be recorded onto the computer's hard drive and ARA Group's backup data stores. This information will be accessed and monitored by ARA Group using software and any other equipment. This surveillance will be conducted on a continuous and ongoing basis throughout the course of employment. Other surveillance of IT Facilities may also be conducted on an intermittent basis.

Such monitoring includes accessing, reviewing and auditing:

- a) email accounts and current, archived or deleted emails on ARA Group's servers
- b) current, archived and deleted files on local, hard and share drives
- c) work computers
- d) records of Internet usage (including sites and pages visited, files downloaded, video and audio files accessed and data input), and
- e) records of phone usage (including landline, mobile device and SMS).

ARA Group may also block Employees' access to particular Internet websites and prevent emails from entering or leaving its email systems, including where emails are offensive or otherwise inappropriate, not work-related or wasteful of electronic resources (such as mass email).



ARA Group may use monitoring software to check on the use and content of data transmitted through IT Facilities (including email and SMS) and it may engage third parties to carry out surveillance on Employees' use of IT Facilities, where appropriate.

Where permitted by applicable law, surveillance records may be used by ARA Group for disciplinary purposes.

13. Data Collection and Usage

Personal data collected from Employees for business process shall be protected from unauthorised access.

14. Termination of Employment

Where an Employee is terminated for any reason, that Employee's manager must ensure that the exiting Employee's access to IT Facilities is terminated immediately and all IT Facilities are returned as agreed.

15. Compliance with Applicable Laws

ARA Group will comply with all applicable laws, including in relation to privacy and workplace surveillance.

16. Training and Communication

ARA Group regularly communicates this Policy to Employees across ARA Group through our established communication channels. Employees will also receive regular training supporting this Policy in the scope of their employment with ARA Group.

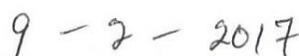
17. Consequences for Breach of the Policy

Breach of this Policy by Employees could:

- a) expose ARA Group member companies and individuals to criminal and civil liability (a financial penalty and liability for damages)
- b) expose ARA Group to significant reputation damage
- c) lead to disciplinary action, including termination of employment or contract, and
- d) lead to proceedings against an Employee.



Edward Federman
Managing Director



Date



ANTI-BRIBERY & CORRUPTION POLICY

The ARA Group is committed to conducting business with high ethical standards and in full compliance with the law, including all applicable anti-bribery and anti-corruption laws in all countries in which ARA Group operates. This policy supports and supplements ARA Group's Code of Conduct and is designed to promote and reinforce ARA Group's culture of and commitment to lawful and ethical behaviour.

Bribery and corruption are morally wrong and illegal and could seriously damage the ARA Group's reputation. They also expose both ARA Group and its Employees to fines and other penalties including imprisonment.

The purpose of this policy is to:

- a) set out the responsibilities of the ARA Group of companies and ARA Group Employees in observing and upholding the prohibition on Bribery and related improper conduct; and
- b) provide information and guidance on how to recognise and deal with instances of Bribery and Corruption.

1. Who does this policy apply to?

This policy applies to all businesses in the ARA Group, including those operated outside Australia. It applies to all ARA Group Employees, including directors, permanent and temporary employees and contractors, together with all third parties acting on ARA Group's behalf or representing ARA Group's interests (such as agents and consultants) (hereinafter referred to as **Employees**).

Joint ventures controlled by ARA Group must comply with this policy. Where ARA Group is involved in a joint venture that it does not control, ARA Group must use its influence to assist the joint venture to act in a manner consistent with this policy.

To the extent that laws and regulations in any countries are more rigorous or restrictive than this policy, those laws and regulations should be followed by any ARA Group business operating in that country. ARA Group may, from time to time, provide country-specific directions for businesses operating in countries outside of Australia.

2. Policy

2.1 Prohibition on Bribery and Corruption

ARA Group Employees must:

- a) understand and comply with this policy;
- b) not engage in, or tolerate, Bribery or other forms of Corruption;
- c) not make, or authorise anyone to make, Facilitation Payments;
- d) not approve any offers, or make, accept or request an irregular payment or other thing of value, to win business or influence a business decision in favour of any ARA Group company;
- e) not offer or accept gifts or entertainment where to do so might unduly influence, or be perceived to unduly influence, objective business judgment;
- f) not provide any gifts to, or receive them from, Government Officials (except that, with the prior approval of ARA Group's General Counsel, rare exceptions may be permitted where a



gift is an important local/cultural custom, and any such gift is permitted under applicable law and is of nominal value);

- g) maintain accurate records of dealings with third parties; be vigilant and report any breaches of, or suspicious behaviour related to, this policy; and
- h) not threaten or retaliate against any ARA Group Employees who have refused to engage in conduct inconsistent with this Policy, or who have raised concerns under this Policy.

2.2 Definitions

For the purposes of this Policy:

- a) Bribery is the offering, promising, giving, accepting or soliciting of a reward or advantage as an inducement for an action which is illegal, unethical or a breach of trust. Bribery usually involves a benefit to both the person making the offer and the person receiving the offer. Bribery can take many forms and the benefit that is offered, given or accepted may be monetary (e.g. donations, financial rewards, kickbacks or non-commercial loans) or non-monetary (e.g. reciprocal favours, business or employment opportunities or lavish corporate hospitality). Offers designed to exert improper influence can constitute Bribery irrespective of whether the target is employed in the public or private sector, though dealings with Government Officials always require close scrutiny.
- b) Corruption is the misuse or abuse of entrusted power or private or public office for personal gain, including the use of information obtained in an employment or official capacity for personal gain.
- c) Facilitation Payments means unofficial payments (usually of nominal amounts) in order to secure or speed up the performance of a Government Official's routine duties or actions.
- d) Government Official means anyone (regardless of seniority or title) who is:
 - i. a public official, whether elected or appointed and whether foreign or domestic;
 - ii. a political candidate or party official or a member of any administrative or judicial body;
 - iii. an employee or other representative of a government-owned or government-controlled entity, including state-owned entities that operate in the commercial sector;
 - iv. an employee, officer or other representative of a public international organisation (e.g. World Bank or United Nations); or
 - v. otherwise acting in an official capacity for a government, government agency, or state-owned enterprise.

3. Risk assessment and prevention

a. Assessment

All ARA Group Employees have a responsibility to help detect and prevent instances of Bribery and Corruption, together with any other suspicious activity or wrongdoing in connection with ARA Group's business. ARA Group Employees must continually assess the vulnerability of their business activities to risks of Bribery and Corruption. Where Bribery or Corruption risks are identified, they should be managed in line with ARA Group's established risk management framework.

ARA Group Employees should be wary of 'unusual' practices or requests. While unexpected fees or payment methods will not necessarily indicate Corruption, they should always be scrutinised to identify their nature and purpose.

b. Record keeping



ARA Group must keep accurate and complete business records of all business transactions. No accounts may be kept "off the books" to facilitate or conceal improper payments.

Records of business transactions must be maintained:

- i. in accordance with ARA Group's accounting and finance policies;
- ii. in accordance with generally accepted accounting principles and practices; and
- iii. in a manner that reasonably reflects the underlying transactions and events.

All expenditure by ARA Group Employees, including on gifts, entertainment and hospitality, must be included in expense reports and approved in accordance with the relevant expense policy.

c. Risk monitoring and control

Management must take the necessary steps to maintain an effective system of internal control and monitoring to prevent Bribery and Corruption. This must include education and training of employees.

Each General Manager must provide a sign off to ARA Group's Chief Financial Officer as part of the annual management representation process that:

- i. the business for which they are responsible has assessed the vulnerability of its operations to risks of Bribery and Corruption;
- ii. appropriate controls and monitoring have been implemented within that business to prevent Bribery and Corruption; and
- iii. to the best of their knowledge, there have not been any instances of Bribery or Corruption within that business that have not been reported in accordance with this policy.

4. Key risk areas

a. Gifts, entertainment and hospitality

ARA Group recognises that offering or accepting gifts, entertainment or hospitality of moderate value is often customary and acceptable when done for legitimate purposes such as general relationship building. The practice of giving business gifts or offering hospitality varies between countries and regions and what may be normal and acceptable in one region may not be in another.

When considering whether gifts, entertainment or hospitality may be offered or accepted, ARA Group Employees must:

- i. consider whether in all the circumstances it is reasonable, proportionate and justifiable;
- ii. ensure that it complies with local laws;
- iii. ensure that it does not contravene the other party's policies or the rules of any tender or competitive bidding process; and
- iv. consider the intention behind the offer.

Gifts, entertainment or hospitality should not be accepted or given for the purpose of influencing a person corruptly or improperly in the exercise of their duty, or if the nature or value of the gift or hospitality would result in a perception of such influence. Any gifts with a value in excess of AUD\$100



received by ARA Group Employees must be recorded in ARA Group's gifts register, a copy of which will be provided to ARA Group's Audit and Risk Committee on a regular basis. All ARA Group Employees are prohibited from accepting any cash or cash equivalent gifts.

b. Political donations

All dealings with Government Officials which relate to ARA Group and its business activities must be conducted at arm's length and with the utmost professionalism. ARA Group does not seek to curtail an individual's freedom to make political contributions in their personal capacity, but neither ARA Group nor ARA Group Employees may make any direct or indirect contribution to any political party, organisation or individual engaged in politics as a way of obtaining an improper advantage for ARA Group's business.

ARA Group Employees must not make any political contributions to candidates for any political office outside Australia on behalf of the ARA Group.

All political donations made by or on behalf of ARA Group:

- i. must be made and disclosed in accordance with applicable local laws and regulations;
- ii. must be recorded in ARA Group's donations register, a copy of which will be provided to ARA Group's Audit and Risk Committee on a regular basis; and
- iii. must have prior approval from ARA Group's Managing Director (and prior approval from ARA Group's Board of Directors in the case of donations in excess of AUD\$10, 000).

c. Charitable donations

ARA Group makes occasional charitable donations that are ethical, transparent and legal. In some countries, charities can be used as a screen for illegal or unethical activities, so all charitable donations made on ARA Group's behalf outside Australia may only be made to charities that have been previously approved by ARA Group's Managing Director. All charitable donations made on ARA Group's behalf within Australia must have prior approval in accordance with ARA Group's delegations of authority.

d. Third party representatives

Where a third party conducts business activities, or deals with Government Officials, on ARA Group's behalf the result of their actions can be seen as benefiting ARA Group and ARA Group can be liable for their actions.

As part of their risk assessment responsibilities, ARA Group management are expected to evaluate the integrity and background of such third parties, critically assess the need for engaging such third parties, and ensure that the third parties comply with this policy.

5. Reporting concerns

ARA Group is committed to ensuring that all ARA Group Employees have a safe, reliable, and confidential way of reporting any suspicious activity.



Any ARA Group Employees or stakeholder who believes that a violation of this policy or any laws has been committed, is being committed, or is being planned, should use the procedure set out in ARA Group's Whistleblower Policy. A copy of the Whistleblower Policy can be found on the ARA Group website or obtained from ARA Group's General Counsel.

ARA Group is committed to ensuring no one suffers detrimental treatment as a result of refusing to take part in conduct that may constitute Bribery or Corruption or raises a genuine concern in respect of any such conduct.

6. Review of this Policy

ARA Group's General Counsel and the Audit and Risk Committee will monitor and review the effectiveness of this policy annually.

7. Amendment

This policy can only be amended with the approval of ARA Group's Board of Directors.

This version of the policy was approved in January 2017.

A handwritten signature in black ink that reads "Edward Federman".

Edward Federman
Managing Director

A handwritten date in black ink that reads "30 JANUARY 2017".

Date



CAPITAL EXPENDITURE POLICY

The ARA Group Pty Ltd (ARA) has implemented this policy to ensure that expenditure related to the purchase of assets above certain values are justified, monitored and controlled.

Where the purchase price of a specific piece of equipment or plant that costs \$2,000.00 up to a cost of \$10,000.00, approval must be sought from the company General Manager/ Managing Director. A formal requisition must be presented to the General Manager/ Managing Director, detailing the total cost and respective details of the plant or equipment supported by justification for the purchase and the payback period. Please use the attached form.

Where the purchase price of a specific piece of equipment or plant is in excess of \$10,000.00, approval must be sought by the ARA Group Pty Ltd Managing Director. A formal requisition must also be presented to the ARA Group Pty Ltd Managing Director detailing the total cost and respective details of the plant or equipment, supported by justification for the purchase and the payback period. Please use the attached form.

No payments are to be made for a capital expenditure purchase without the required approvals signed by the appropriate individuals.

Capital expenditure of assets in excess of \$2,000.00 in value are to be recorded in the individual company assets register and be depreciated in accordance with the appropriate tax requirements.

Once authorisation has been confirmed in writing, the plant or equipment may be purchased and cost coded against the respective asset cost code number. All capital expenditures are to be purchased from operating cash flow or borrowings from ARA Group only. No external debt financing is to be used unless approved by the

Managing Director of the ARA Group.

A handwritten signature in black ink that reads 'Edward Federman'.

Edward Federman
Managing Director

A handwritten date in black ink that reads '30 JANUARY 2017'.

Date



CODE OF CONDUCT

This Code of Conduct (the Code) establishes the ethical standards of conduct and behavior for the ARA Group's directors, officers, employees and contractors (Employees) for all business dealings. This Code strives to encourage and maintain the highest standards in the interests of the ARA Group and its shareholders.

1. The Code

1.1 Professional Conduct

Employees shall at all times conduct themselves in a professional manner and ensure all dealings with third parties are undertaken in an honest and fair manner.

Employees will at all times treat people with integrity and respect and will not discriminate on the basis of race, religion, gender, sexual preference, age, marital status or disability.

Any activity which could be seen as bullying, intimidation or victimisation within the working environment will not be tolerated and may be grounds for disciplinary action, including dismissal or termination of the Employee concerned.

1.2 Compliance with the Law

Employees shall at all times abide by the law and fully observe all laws, regulations and follow accepted business practices impacting on ARA Group's operations, its reputation or standing in the broader Australian community.

Any concern on specific legal issues affecting the business operations of ARA, must be addressed to ARA Group's Company Secretary or General Counsel in the first instance.

All Employees must understand the relevant legal and regulatory environment in which ARA operates and act in accordance with the Group's policies and procedure manuals and attend all training and information sessions as required.

1.3 Confidentiality of Information

Employees must at all times keep the ARA's Group records, reports, papers, processes, plans and know-how confidential unless required by law and then only to the extent required.

ARA Group records may from time to time include personal information in relation to Employees, suppliers, customers and potential contractors and employees. All personal information is to be dealt with in a proper manner and is not to be used for any purpose or disclosed to any other person without the consent of the person concerned unless required by law.

1.4 Conflict of Interest & Gifts



Employees must constantly monitor their personal interest to ensure they avoid any conflict of interest or situations that may appear to create a conflict of interest.

Employees must not use their position to obtain a personal gain or benefit from a suppliers or business associate or those seeking to do business with the ARA Group.

Employees must not offer or attempt to offer an incentive to any supplier or business associate of the ARA Group or receive any incentive where such incentive could be seen as improper or classified as a bribe.

Modest gifts or reasonable entertainment may be received from ARA Group business partners or associates providing such gift or entertainment could not be seen as excessive in the circumstances and would not influence an Employee's judgment or conduct.

1.5 Equal Opportunity

ARA will treat all Employees and potential employees fairly based on their skills, qualifications, competencies and potential and will not discriminate on the basis of race, religion, gender, sexual preference, age, marital status or disability.

1.6 Workplace Health & Safety

ARA Group is committed to the health, welfare and safety of its Employees and helps form ARA's long term strategic plans and every-day decision making.

2. Compliance with the Code

This Code details the standards of behaviour, which if not followed by Employees, may lead to a response, ranging from counselling to termination.

Any Employee aware of a breach of this Code is responsible for taking appropriate action, including discussion of the breach with Group senior management and seeking guidance or assistance from the Company Secretary, General Counsel or reporting concerns to ARA Group's Managing Director. Any Employee who reports in good faith a breach of this Code will not be subject to retaliation, retribution or other adverse action for making such a report.

A handwritten signature in black ink that reads 'Edward Federman'.

Edward Federman
Managing Director

30 JANUARY 2017
Date



COMPANY DONATIONS, SPONSORSHIPS AND CONTRIBUTIONS POLICY

It is the policy of The ARA Group Pty Ltd (ARA) that donations, sponsorships and or contributions to registered charities, community, sporting and recreational clubs, political parties, or religious organizations, incorporations, societies or institutions are prohibited without the express formal authorisation of the ARA Group Managing Director.

No person shall arrange, negotiate, contribute or authorise any such donation on behalf of an ARA Group company without the express written approval of the Managing Director.

The ARA Group Foundation was established for the express purpose of facilitating contributions to registered charitable organizations and therefore expenditure towards such institutions and organizations is to be managed and controlled through this trust under approval of the Foundation's Board.

A handwritten signature in cursive script that reads 'Edward Federman'.

Edward Federman
Managing Director

A handwritten signature in cursive script that reads 'March 2013'.

Date



CONTRACT POLICY

The ARA Group Pty Ltd (ARA), requires that all Company Managers report to the Managing Director on their current contracts. The reports shall be undertaken monthly and are to include the following information.

Contract Review Policy

- Approved contract value, being the value of the original contracted amount, including variations or amendments that have been formerly approved in
- Writing by the client,
- Value inclusions such as prime cost sums (PC sums) and or contingency amounts.
- NOTE. Unapproved or verbally approved variations are not to be included in the approved contract price.
- Cost to complete calculations for both material and labour costs based on accurate forecasts.
- Forecasts must include variations that have been approved and if the selling price value has been varied in the approved contract sum.
- Work in progress values determined by the amount invoiced over the costs incurred to date.
- Anticipated profit margin based on the costs incurred, costs to complete and approved contract value.
- The ARA Group requires that all Company Managers are to ensure that each contract is managed effectively by:
 - Seeking approval of contract variations prior to commencement or costs being incurred,
 - Invoicing of works undertaken by the client and end of month progress claim cut-off date,
 - Ensuring that costs incurred have been accounted for in the invoiced amount,
 - Accurate forecasting of costs to complete,
 - Including provisions against unapproved variations or contract amendments where doubt of approval exists,
 - The processing of variations in a timely manner to ensure that costs are not incurred against the contract where there has not been an increase in contract value,
 - Achieving maximum contribution by effective management of resources and the purchase of competitively priced materials and;
 - Achieving a negative work in progress wherever possible.

A handwritten signature in cursive script that reads 'Edward Federman'.

Edward Federman
Managing Director

A handwritten date in cursive script that reads 'March 2013'.

Date



DOUBTFUL DEBT PROVISION POLICY

It is the policy of the ARA Group Pty Ltd (ARA) to adequately provide for estimates of doubtful debts. The mechanism to ensure compliance with this policy is accounting for doubtful debts on the following basis:

- Upon a debtor balance being 90 days old, but less than 120 days old, a provision of 5% of that debtor balance will be provided.
- Upon a debtor balance being 120 days old, but less than 150 days old, a provision of 25% of that debtor balance will be provided.
- Upon a debtor balance being 150 days old, but less than 180 days old, a provision of 50% of that debtor balance will be provided.
- Upon a debtor balance being 180 days old, a provision of 100% of that debtor balance will be provided.

A handwritten signature in cursive script that reads 'Edward Federman'.

Edward Federman
Managing Director

A handwritten signature in cursive script that reads 'March 2013'.

Date



EMPLOYEE LEAVE ENTITLEMENT POLICY

It is the policy of The ARA Group Pty Ltd (ARA) that no person will be paid out employee leave entitlements without the express formal authorisation of the ARA Group Managing Director. This includes but is not limited to annual leave, long service leaves and rostered days off. This does not include the payout of employee leave entitlements on termination of employment.

No person shall arrange, negotiate or authorise any payout of employee leave entitlements on behalf of an ARA Group company without the express written approval of the ARA Group Managing Director.

It is the responsibility of all General Managers and Managing Directors of The ARA Group to manage their staffs' employee leave entitlements. All employees should be encouraged to use their entitlements on an annual basis to promote the wellbeing of our staff.

A handwritten signature in cursive script that reads "Edward Federman".

Edward Federman
Managing Director

A handwritten date in cursive script that reads "March 2013".

Date



EXCESS, IDLE AND OBSOLETE INVENTORY CONTROL POLICY

It is the policy of the ARA Group Pty Ltd (ARA) to adequately provide for estimates of excess idle and obsolete stock. The mechanism to ensure compliance with this policy is through the accounting for excess idle and obsolete stock on the following basis:

- Excess stock is defined as stock on hand that is greater than the usage of that item or component over the past twelve months (one year's usage).
- Idle stock is defined as stock on hand for which there has been no usage over the past twelve months.
- Obsolete stock is defined as stock on hand for which there has been no usage over the past 24 months.
- Excess stock is to be provided for in the amount of 25% of that item's or component's carrying value in our accounting records.
- Idle stock is to be provided for in the amount of 50% of that item's or component's carrying value in our accounting records.
- Obsolete stock is to be provided for in the amount of 100% of that item's or component's carrying value in our accounting records.

A handwritten signature in cursive script that reads 'Edward Federman'.

Edward Federman
Managing Director

A handwritten signature in cursive script that reads 'March 2013'.

Date



INTERCOMPANY TRANSACTIONS POLICY

The ARA Group Pty Ltd (ARA) has implemented this policy to ensure that all intercompany transactions are handled appropriately, accounted for correctly, settled expeditiously and all intercompany accounts are reconciled at each month end.

1. Payment terms

- a) Payment is due from one ARA company to another ARA company 25 days after the end of the month when the invoice is received by the paying company.
- b) The invoice must be received by the 25th of the month for it to be considered the current month.
Examples:
 - i. An invoice is received 20th June. This invoice is a June invoice and must be paid no later than the 25th of July.
 - ii. An invoice is received 27th June. This is a July invoice and must be paid no later than the 25th of August.
- c) Receipt is defined as the physical invoice being in the office of the paying company. The invoice can arrive by post, fax, hand delivered or by email.

2. Exceptions to payment terms

- a) If one ARA company is a subcontractor to another ARA company on an installation contract, then payment terms will be back to back. The subcontracting ARA company will be paid within two business days of the receipt of funds by the contracting ARA company.

3. Reimbursement of wages

- a) All wages paid by one ARA company on behalf of another ARA company will be reimbursed within two business days of the wages being paid.

4. Minimum payment amounts

- a) The minimum amount of any intercompany billing is \$250. No amount less than \$250 can be invoiced between ARA companies. The cost to handle this administration outweighs the benefits of such intercompany billing.
- b) Aggregation of multiple invoices less than \$250 is not allowed to achieve an invoice greater than \$250. This rule applies to all individual invoices.

5. Balance confirmations

- a) Prior to the submission of the Monthly Operating Report (MOR) balances of each intercompany debtor, creditor and loan account shall be circulated via e mail to each relevant ARA company with whom a balance exists. This correspondence should be with each relevant financial person in each ARA company. To minimise the possibility of oversight, it is necessary to each ARA company to send both debtor and creditor balances.
- b) Whenever invoices are received they must be taken up by the receiving ARA company in the month received as receipt is defined above in 1. c) of this policy. This is required in order to make certain that our intercompany accounts are balanced and the proper income and



expenses is reflected in all accounts in the ARA Group. If an invoice is distributed, please see procedures below.

6. Disputes

- a) Once an invoice is received and taken up, the receiving ARA company has up to 30 days of the receipt of the invoice to dispute the invoice with sending party. If no dispute is lodged with the sending party and the payment is due on the 25th of the month following the defined receipt of the invoice, and the invoice is not paid, the sending party may inform either the ARA Group Managing Director or the ARA Group Financial Controller that payment has not been made within payment terms. In this situation, the funds will automatically be taken out of the bank account of the receiving ARA company and put into the bank account of the sending ARA company.
- b) No dispute can be raised after the due date and automatic payment.
- c) If a dispute is raised within 30 days of the receipt of the invoice with the sending ARA company, two parties have until the payment is due to resolve the difference(s). If a resolution cannot be reached between the parties, then the ARA Group Managing Director must be informed. The ARA Group Managing Director will determine the disposition of the dispute. That decision will be final and binding.

A handwritten signature in cursive script that reads 'Edward Federman'.

Edward Federman
Managing Director

A handwritten date in cursive script that reads '12 MAY 2014'.

Date



SECURITY, PRIVACY & CONFIDENTIALITY POLICY

The ARA Group Pty Ltd (ARA) are committed to its legislative responsibilities with its objective is to protect the confidentiality of information and documentation of clients, customers and employees.

The ARA Group will ensure that information and documentation collected by the organisation is:

- Reasonably necessary for the purpose of the company's function and activities,
- Collected by lawful and fair means,
- Used for a lawful purpose,
- Collected with the consent of the originator.

Where information has been obtained from a third party, the ARA Group requires that it be obtained by lawful and fair means.

The ARA Group collects and retains the following information accurately and up to date for the purpose of company administration and management:

- Employee names
- Addresses,
- Contact phone / email addresses,
- Next of kin contacts,
- Bank account details (Relevant for the purposes of salary and wages payment only), • Tax file number,
- Superannuation and industry scheme information,
- License and qualification details (Relevant to the employment criteria),
- Employment history (Up to 5 past employers),
- Work experience,
- Health details,
- Workers compensation history.

The company collects the information upon initial engagement of the employee and will undertake regular requests from the employees to update any changes pertinent to employment.

The ARA Group will provide a secure environment for the storage of personal and client information and documentation. Physical records are maintained in a secure facility with restricted access. Electronic records are retained in restricted access file server directories.

The company will only disclose information where required by relevant legislation and only disclose limited information to third parties where required for payroll

administration. Disclosure of information to other parties other than those listed above, such as under a contractual arrangement, will only be undertaken with the consent of the employee,

An employee may access their own personal information held by the company through a request to their respective manager. Corrections and or amendments can be undertaken through the employee's direct manager as the need arises.



Complaints relating to a breach in the Australian Privacy Principles legislation can be made through the employee's direct manager. Upon receipt of a complaint, the manager shall investigate the incident and determine if the policy has been breached. If a breach has been ascertained, corrective and preventative measures shall be implemented to rectify the situation.

The company will not disclose employee information to overseas third party recipients unless under the direct authorisation of the employee.

Employees engaged by the ARA Group, are required to adhere to the security and confidentiality of information and documentation both at the onset of their employment and after the cessation of their employment by either resignation or termination. Any breach of this policy, or unauthorised disclosure of information will result in disciplinary and or legal action.

The Directors and Management of the ARA Group will continuously improve their security and confidentiality performance to comply with current legislative client and requirements.

A handwritten signature in black ink that reads "Edward Federman".

Edward Federman
Managing Director

A handwritten date in black ink that reads "24 March 2014".

Date



UNAPPROVED VARIATIONS POLICY

It is the policy of the ARA Group to treat costs incurred for unapproved variation work as follows in the monthly work in progress calculation.

1. The revised price is to be increased to match the unapproved variation costs to date only, no profit is to be recognised. This step is to be taken only if it is probable that the client will approve the variation to a minimum of the costs incurred.
2. The treatment in (1), if applicable, is only to be applied for a maximum period of two months. After this time, if the variation remains unapproved, the costs must be expensed. The revised price will also need to be readjusted downwards.
3. If the variation is subsequently approved, the costs are to be reinstated in the work in progress calculation and the revised price increased to reflect the full value of the approved variation (including the profit component). Note: The cost to complete will need to be updated at this stage for any costs required to complete the variation works. The Contract Policy must be followed for all approved variations.
4. At any time that a variation has been approved in writing as to price and scope, it is required that the contract price, costs to date, costs to complete be updated to include such variations approved.

If costs have been incurred for an unapproved variation and that unapproved variation is not likely to be approved, the costs must be expensed in the month in which they are incurred.

A variation is only considered unapproved until it has been approved in writing by the Client as to both price and scope. Verbally approved variations are considered unapproved under this policy.

A handwritten signature in cursive script that reads 'Edward Federman'.

Edward Federman
Managing Director

A handwritten signature in cursive script that reads 'March 2013'.

Date



WHISTLEBLOWER POLICY

1. ARA Group's Commitment

- a) This policy documents the commitment of the Board of Directors and senior management of the ARA Group (ARA or ARA Group) to maintaining an open working environment in which all directors, officers, employees and contractors of the ARA Group (Employees) observe high standards of business and personal ethics in the conduct of their duties and responsibilities.
- b) This Whistle-blower Policy (Policy) encourages Employees to raise serious concerns about improper conduct within the ARA Group's operations in a confidential manner and, if they wish, on an anonymous basis.

2. Scope

- a) The ARA Group's Code of Conduct (the Code) requires all Employees to practice honesty and integrity in fulfilling their responsibilities and to comply with all applicable laws and regulations.
- b) This policy details the rights of Employees to disclose improper conduct confidentially, anonymously, in good faith and on reasonable grounds without the fear of reprisal or detrimental action.
- c) Improper conduct includes:
 - i. A breach of the ARA Group's Code of Conduct;
 - ii. A breach of the ARA Group's Anti-Bribery and Corruption Policy;
 - iii. A breach of the ARA Group's approval practices and guidelines;
 - iv. Unethical conduct;
 - v. Financial malpractice, impropriety or fraud;
 - vi. Contravention or suspected contravention of legal or regulatory provisions;
 - vii. Auditing non-disclosure or manipulation of any audit processes and;
 - viii. Any deliberate concealment relating to the above.
- d) This policy applies to all ARA Group members and subsidiaries. This Policy should be read in conjunction with:
 - i. The ARA Group's Code of Conduct
 - ii. The ARA Group's Anti-Bribery & Corruption Policy
 - iii. Any other relevant ARA Group policy

3. Guidelines

- a) Making a disclosure
The ARA Group and its Code of Conduct encourages Employees to address their questions, concerns, suggestions or complaints by initially discussing the matter with line management or alternatively, the appropriate departmental manager or trusted manager.
- b) To whom will disclosures under this Policy be made?



Disclosures under this Policy can be made to;

- i. ARA Group - Company Secretary
 - ii. ARA Group — General Counsel
 - iii. A manager or member of senior management
 - iv. A member of the Board of Directors
- c) Should a disclosure relate to a member of senior management, the ARA Group Company Secretary or ARA Group General Counsel will advise the Chairman of the Board. If it relates to the Chairman, then the Deputy Chairman will be advised. If the ARA Group Company Secretary or ARA Group General Counsel is implicated, then the ARA Group Managing Director is advised.
- d) All disclosures under this Policy will be treated in the strictest confidence.

4. What protection is available?

- a) Where the Employees member makes a disclosure in good faith and on reasonable grounds the ARA Group will act in the best interest of that Employees member to protect them from any victimisation, adverse reaction or intimidation and ensure they will not be disadvantaged in their employment with the ARA Group.
- b) Where disclosures relate to breaches of the Corporations Act 2001 (Cth), to invoke the legislated protection provisions, the person making the disclosure ("Complainant") must identify themselves prior to making the disclosure. Under the legislation, the identity of the Complainant can only be disclosed to Australian Securities & Investments Commission, Australian Prudential Regulation Authority, or the Australian Federal Police. The identity of the Complainant can be provided to any other person or organisation only with the Complainant's consent.

5. How to make a disclosure?

- a) As noted above, the ARA Group has options for making a disclosure. A Complainant may:
 - i. Raise the matter with your immediate supervisor or manager who is obligated to advise the ARA Group Secretary and General Counsel.
 - ii. Make the disclosure to the ARA Group Company Secretary or ARA Group General Counsel who currently are respectively Allison McCann and David Sefton.

Allison's Mobile No. +61 415 973 989
David's Mobile No. +61 419 677 520

Allison's E-mail: allison@aragroup.com.au
David's Email: david.selton@aragroup.com.au

Mail: c/o ARA Corporate
Level 2 10 Bridge Road
Stanmore NSW 2048.

- iii. Make a disclosure to a member of senior management or the Board

Refer to the ARA Group internal directory. Disclosures can be made anonymously and all disclosures will be treated confidentially.



6. Will disclosures be investigated?

- a) The ARA Group will investigate all disclosures of improper conduct made under this Policy as soon as possible after receipt of the disclosure. The investigation will be conducted in a timely, thorough, confidential, objective and impartial manner recognising the principles of natural justice and best practice investigative techniques. Complainants, where possible, will be provided with feedback regarding the outcome of the investigation.
- b) The ARA Group's Company Secretary and General Counsel are responsible for determining the scope of, and resources applied to each investigation.

7. Responsibilities

- a) Employees must:
 - i. When making a disclosure under this Policy, ensure that it is made in good faith, and that they have reasonable grounds on which to base the allegation(s).
 - ii. Where such allegations relate to the Corporations Act 2001 (Cth) and these whistleblower protection provisions are sought, then recognise that anonymity is not available
- b) Managers and senior management must:
 - i. Ensure the appropriate consideration and confidentiality is applied to all disclosures under this Policy.
 - ii. Promptly advise the ARA Group' Company Secretary and General Counsel of any disclosure made to them directly.
- c) ARA Group Company Secretary and General Counsel
 - i. The ARA Group's Company Secretary and General Counsel are responsible for the administration of this Policy. Their responsibilities also include:
 - ii. Receive all disclosures from Employees, management and acknowledge receipt with the complainant (if possible).
 - iii. Appropriately investigate all disclosures.
 - iv. Ensure the principles of natural justice are applied to the respondent(s) of any disclosure and investigation.
 - v. Provide an Investigation report to the ARA Group Managing Director and to the Chairman of the ARA Group Board of directors.
 - vi. Report all disclosures to the ARA Group Managing Director and to the Chairman of the ARA Group Board of directors.
 - vii. Provide quarterly consolidated reports relating to disclosures to the ARA Group Board of directors.



d) ARA Group Board of Directors

The Board is responsible for:

- i. Receiving any notification and reports of disclosures as designated under this Policy.
- ii. Determining an appropriate response to the outcome of any investigation including issues involving accounting and auditing matters.
- iii. Taking appropriate corrective action when applicable.

A handwritten signature in dark ink that reads "Edward Federman".

Edward Federman
Managing Director

30 JANUARY 2017

Date



WORK IN PROGRESS "WIP" MONTHLY RECONCILIATION POLICY FOR LEVESYS USERS

The ARA Group Pty Ltd (ARA) has implemented this policy to ensure that all work in progress schedules are reconciled at each month end to the general ledger.

1. Items to be reconciled

- a) Revenue per the general ledger must be agreed to the revenue per the WIP for each branch. Journals to revenue and cost of sales should be avoided but where such journals are made these should be clearly set out on the work in progress schedule as reconciling items.
- b) Costs per the general ledger must be agreed to the costs per the WIP for each branch. Examples of reconciling items are set out in appendix A.
- c) Gross margin — gross margin must be reconciled to the general ledger. The profit for the month presented to the project manager for review on the WIP must reflect what is reported in the general ledger.
- d) All jobs must be listed on the WIP reconciliation, including any inspection and testing or other jobs which do not carry WIP balances. There are no exceptions unless agreed with the ARA Group Managing Director or Chief Financial Officer.

2. Summary of revenue and margin by customer

- a) In order to review the overall gross margin and understand the profitability by customer, the WIP for each business needs to be summarized (using a pivot table) to show the revenue and gross margin by customer. Each month this should be extended by the previous month so we have a 12-month history of sales and margin by customer by month.

3. WIP ageing and unbilled costs

- a) Each Financial Controller should review the WIP to identify any WIP greater than 1 month old to identify any jobs which appear to have been completed (nil costs to complete) but have not been invoiced. Longer term projects should also be reviewed and a comparison of percentage invoiced to percentage complete should be reviewed and highlighted to the General Manager.
- b) Unbilled costs reports should be run during the month and shared with the General Manager to identify any slow invoicing.
- c) This is particularly important on the days running up to the 25th of the month, as in many cases our customers require invoices prior to the 25th to ensure they are approved and ready for payment in the subsequent month.
- d) Managing the timing of invoicing in the middle month of the quarter is particularly helpful in order to improve cash collections at the end of the quarter.



4. Net cash position by job

The net cash position by job should be reported each month and sorted from "negative to positive cash position". Notes should be made to explain any timing issues in relation to cash flow.

5. WIP

Copies of WIP, Summary WIP, Net cash position and divisional result should be saved on the designated SharePoint file on 9th working day each month.

A handwritten signature in cursive script that reads "Edward Federman".

Edward Federman
Managing Director

A handwritten date in all caps that reads "23 SEPTEMBER".

Date



Appendix A

Examples of reconciling items:

- i. Any jobs closed in the month but have had costs or revenue activity will not appear on the R 1100 report — these can be identified and reopened using the closed job check in LS viewer
- ii. Jobs open in the current period but with an actual date in the next month. For example if month 1 is still open but the job was open on 1 August, this job will not appear on the RI 100 report as this report is date driven as opposed to period. Any jobs opened in the next month can be identified using the open job check in LS viewer. Remember these will also be reconciling items in the next month.
- iii. Costs coded to revenue or costs of goods accounts without using a job number. It is critical accounting teams do not charge costs to revenue or costs of sales without a job number including payroll allowances or petty cash. To identify any costs without a job number, run G91 using the database enquiry and refer to field "code 4". This will show transactions and entries without a job number.
- iv. Ensure all jobs in the previous month which had a WIP balance are not closed. Sometimes a project manager will ask for a job to be closed but there may be invoicing to go or costs to complete.



Appendix B

Month		Jul	Jul	Au	Au	YTD	YTD	YTD
Customer code	Customer name	Revenue	GM	Revenue	GM	Revenue	GM	
OOIABC	ABC Pty Ltd	1200	400	300	60	1500	460	31%