



## **Related Party Transactions Policy**

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**Dates:** Policy Takes Effect: May 2016

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**Approved:** Mint Asset Management Board Resolution

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**Responsible Officer:** Amplifi Group Chief Executive Officer (Group CEO)

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**Relevant To:** All Mint employees - this includes fixed term and temporary or contract employees and contractors and Directors of Mint

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Version	Date	Modifier	Document Changes
1	May 2016	Simon Haworth	Initial Policy
2	January 2026	Jen Grayson	Strengthened governance and compliance by clearly separating Board oversight from management execution of related party transactions. Expanded Supervisor notification and reporting requirements and introduced a formal escalation and remediation process for any non-disclosed related party transactions.
3	February 2026	Jen Grayson	Approved by the Board on 10 February 2026

## 1. Introduction

- 1.1. Mint Asset Management Limited (**Manager**) has adopted this Related Party Transactions Policy (**Policy**) in line with the requirements of the Financial Market Conduct Act 2013 (**FMCA**).
- 1.2. For clarification a Related Party Transaction is any financial transaction, arrangement or relationship in which:
  - a. The Manager is a participant; or
  - b. Any Related Person (being any Director, Senior Manager, shareholder or associated person (as defined in Section 12 of the Act)) of the Manager, has or will have a direct or indirect material interest; or
  - c. Or other person who is a related party or associated person as defined under the FMCA
- 1.3. From a governance perspective, the Board's role is to oversee and approve/ratify related party transactions, while management is responsible for operational execution, including preparing notifications and certifications and maintaining the related party register. Any exceptions to the Policy must be consistent with the Act, and must be approved by the Board of the Manager and the Supervisor.

## 2. Principles of the Policy and Procedures

- 2.1. The Manager acknowledges there is a general prohibition against the manager of a registered managed investment scheme from entering into a transaction that provides for a related party benefit to be given.
- 2.2. In determining whether to approve, ratify or reject a Related Party Transaction, the Board shall take into account:
  - a. The terms and purpose of the transaction;
  - b. The extent and nature of the Manager or Related Person's interest or participation in the transaction;
  - c. Information concerning potential counterparties in the transaction;
  - d. The approximate dollar value of the transaction and the dollar value of the Manager or Related Person's interest in the transaction;
  - e. Any limitations that could result from the proposed transaction;
  - f. Whether the proposed transaction includes any potential reputational risk that may arise as a result of, or in connection to, the proposed transaction;
  - g. Whether the proposed transaction is being entered into on terms no less favourable to the Manager than would be otherwise available to an unrelated third party under the same circumstances; and
  - h. Any other relevant information regarding the transaction.

### **3. Reporting of Related Party Transactions**

- 3.1. The FMCA generally prohibits a manager of a registered scheme from entering into a transaction that gives a related-party benefit unless the manager has notified the supervisor of the transaction and either:
  - a) the supervisor has provided consent where required; or
  - b) the manager has relied on a permitted exception under the FMCA (for example, an arm's-length transaction or other permitted basis under the FMCA) and has appropriately documented the rationale.
- 3.2. The Manager will notify the Supervisor of each related-party transaction, including the nature of the benefit, key terms of the transaction, and basis for relying on the relevant FMCA exception or supervisor consent.
- 3.3. 3.2 The Manager will provide the Supervisor with quarterly reporting on related-party transactions, including details of any notifications and related documentation provided during the reporting period.
- 3.4. The Audit, Risk and Compliance Committee (ARCC) and Board receives periodic reporting too (even "nil" reporting).

### **4. Non-Disclosure of Related Party Transactions**

- 4.1. If the Manager becomes aware of a Related Party Transaction that was not approved in accordance with this Policy prior to its commencement, the Manager will take immediate steps to:
- 4.2. notify the Supervisor as soon as practicable (and in any event without undue delay);
  - b) escalate the matter to the Board with sufficient information to enable appropriate governance oversight; and
  - c) assess and implement an appropriate response, which may include ratification (where permitted), revision, termination, remediation of any investor impact, and any corrective actions required to prevent recurrence.
- 4.3. The Board will review the circumstances of the non-disclosure and determine the appropriate governance response, including:
  - a) whether the transaction should be ratified, revised or terminated (where permitted);
  - b) whether any related conflict management steps were appropriately applied; and
  - c) whether the matter constitutes a material breach requiring notification to the FMA and/or any other parties (including affected investors), and any enhancements required to controls, reporting and training.

### **5. Review**

- 5.1. This Policy will be reviewed annually.

