

WHISTLEBLOWER POLICY

SRG Global Limited (**Company**)

ACN 104 662 259

Adopted by the Board on 22 June 2021

COR-POL-0024 23/07/2021

1. Background and Purpose

The Company is committed to conducting all of its business activities fairly, honestly with integrity, and in compliance with all applicable laws, rules and regulations. Its board of directors (**Board**), management and employees are dedicated to high ethical standards and recognise and support the Company's commitment to compliance with these standards.

The Company has adopted this Whistleblower Policy to:

- (a) encourage and support people to feel confident to speak up safely and securely if they become aware of wrong-doing or illegal or improper conduct within the Company;
- (b) provide information and guidance on how to report such conduct, how reports will be handled and investigated in a timely manner and the support and protections available if a report is made;
- (c) set out the responsibilities of the Company and its management in upholding the Company's commitment to reporting any illegal, unethical or improper conduct; and
- (d) promote ethical behaviour and a culture of speaking up to deter wrong-doing.

This Whistleblower Policy is in compliance with the ASX Corporate Governance Principles and Recommendations – 4th Edition as well as industry standards and the Company's legal and regulatory obligations.

This Whistleblower Policy applies globally. To the extent that laws and regulations in any country are more rigorous or restrictive than this Whistleblower Policy, those laws and regulations should be followed by any subsidiary operating in that country. Where a country has specific whistleblower laws which are less rigorous than this Whistleblower Policy, this Whistleblower Policy prevails. The Company may, from time to time, provide country-specific directions for subsidiaries operating in countries outside of Australia.

In this Whistleblower Policy, references to the Company includes references to the Company and any of its subsidiaries.

2. Definitions

In this Whistleblower Policy the following words or phrases mean the following:

AFP means the Australian Federal Police.

APRA means the Australian Prudential Regulation Authority.

ASIC means the Australian Securities and Investments Commission.

Commissioner means the Commissioner of Taxation.

Corporations Act means the *Corporations Act 2001* (Cth).

Discloser means a person disclosing a Reportable Matter under this Whistleblower Policy and includes an individual who is, or has been, one of the following in relation to the entity:

- (a) an officer or employee of the Company (and includes current and former employees who are permanent, part-time, fixed term or temporary, interns, secondees, managers and directors);

- (b) a supplier of services or goods to the entity (whether paid or unpaid), including their employees (and includes current and former contractors, consultants, service providers and business partners);
- (c) an associate of the Company,
or a relative or dependant of one of the above (or of their spouse).

Personnel means all persons (whether authorised or unauthorised) acting on behalf of the Company at all levels, including officers, directors, temporary staff, contractors, consultants and employees of the Company, as the context requires.

Recipient has the meaning set out in clause 6.2(a).

Reportable Matter has the meaning set out in clause 6.1.

Taxation Act means the *Taxation Administration Act 1953* (Cth).

3. Who the whistleblower policy applies to

- (a) The Company requires all Personnel to comply with this Whistleblower Policy and any applicable whistleblower laws and regulations, including the provisions under the Corporations Act and Taxation Act.
- (b) The Whistleblower Policy applies to all Disclosers of Reportable Matters. However, additional disclosures may be protected under other legislation.

4. Policy disclosure

- (a) A copy of this Whistleblower Policy will be made available on the Company's website and intranet and in such other ways as will ensure the Whistleblower Policy is available to those wishing to use it.

5. Consequences of breaching this Whistleblower Policy

- (a) A breach of this Whistleblower Policy may expose Personnel and the Company to damage, including but not limited to criminal and/or civil penalties, substantial fines, loss of business and reputational damage.
- (b) A breach of this Whistleblower Policy by Personnel will be regarded as a serious misconduct, leading to disciplinary action which may include termination of employment.

6. Whistleblower Policy

6.1 Reportable Matters

Personnel are encouraged to speak up and report Reportable Matters under this Whistleblower Policy to a Recipient listed in clause 6.2(a). A Reportable Matter includes any unlawful, unethical or irresponsible behaviour within the organisation.

6.2 Making a Report

(a) Who to report to?

The Company encourages reports of Reportable Matters to be made to any of the following recipients (as appropriate in the circumstances) (**Recipients**):

- (i) to the relevant supervisor, senior manager or officer in the Company;
or
 - (ii) the Company Secretary.
- (b) **Information to include in the report**

As much information should be included in the report as possible including details of the Reportable Matter, people involved, dates, locations and whether more evidence may exist.

Disclosers will be expected to have reasonable grounds to believe the information being disclosed is true (which will be based on the objective reasonableness of the reasons for the Discloser's suspicions). Any deliberate false reporting will not qualify for protection under this Whistleblower Policy and will be treated as a serious matter and may be subject to disciplinary action.

6.3 Investigating a Report

(a) **Who will investigate?**

An appropriate investigator (or investigators) may be appointed to investigate any reports made under this Whistleblower Policy. An investigator will be independent of the Discloser and individuals who are the subject of the disclosure and the department or business unit involved.

(b) **How will the investigation be conducted?**

Any matters reported under this Whistleblower Policy will be considered and a determination will be made as to whether the disclosure falls within the scope of this Whistleblower Policy. If so, the matter will be investigated as soon as practicable after the matter has been reported.

At the end of the investigation, the relevant investigating officer will report their findings to the appropriate person who will determine the appropriate response. This may include rectifying any unacceptable conduct and taking any action required to prevent future occurrences of the same or similar conduct as well as disciplinary action if necessary. Where possible, the identity of the Discloser will be redacted from any written investigation reports unless they have consented to disclosure of their identity.

6.4 Support and Protections

(a) **Identity Protection (Confidentiality) for Disclosers**

Wherever possible, the identity of and information likely to lead to the identification of a Discloser will be kept confidential, however a disclosure can be made:

- (i) if the Discloser consents;
- (ii) to ASIC, APRA, the Commissioner or a member of the AFP;
- (iii) to a lawyer for the purpose of obtaining legal advice or representation;
or
- (iv) if the disclosure is allowed or required by law.

During the course of an investigation and where possible, the Company will take reasonable steps to reduce the risk of disclosing information that could identify the Discloser.

(b) Protection from detriment for Disclosers

A Discloser who makes a report under this Whistleblower Policy shall not suffer detriment (either actual or threatened). Examples of actual or threatened detriment include:

- (i) harassment, intimidation, victimisation, bias or discrimination;
- (ii) dismissal of an employee or varying an employee's position or duties;
- (iii) causing physical or psychological harm or injury; or
- (iv) damage to a person's property, reputation, business or financial position or any other damage.

Certain actions will not constitute detrimental conduct such as:

- (i) administrative action that is reasonable for the purpose of protecting a Discloser from detriment (eg moving a Discloser who has made a disclosure about their immediate work area to another area to prevent them from detriment); and
- (ii) managing a Discloser's unsatisfactory work performance, if the action is in line with the Company's performance management framework.

(c) Other protections available to Disclosers

Additional protections will be offered by the Company depending on the Reportable Matter and the people involved. Protections may include but are not limited to:

- (i) monitoring and managing behaviour of other employees;
- (ii) offering support services (including counselling or other professional or legal services);
- (iii) implementing strategies to help minimise and manage stress; time or performance impacts; or other challenges resulting from the disclosure or the investigation;
- (iv) where practicable, relocating employees to a different group or office or to another role or making modifications to the employee's workplace or the way they perform their duties; or
- (v) offering a leave of absence or flexible workplace arrangements during the course of an investigation.

7. Reporting Material Incidences

- (a) Material incidences reported under this Whistleblower Policy will be reported to the Board or a committee of the Board.