

WHISTLEBLOWERS POLICY

LIVEHIRE LIMITED ("Company")

1) Introduction and purpose

The Company is committed to promoting and supporting a culture of corporate compliance and ethical behaviour. The purposes of this Whistleblowers Policy (**Policy**) are to:

- encourage employees to raise any concerns and report instances of Reportable Conduct where there are reasonable grounds to support such action, without fear of intimidation, disadvantage or reprisal;
- outline the mechanisms and measures in place for the reporting and investigation of Reportable Conduct, and protecting Whistleblowers;
- outline the special procedures and protections that apply to Whistleblowers under the Corporations Act and Taxation Administration Act in relation to reporting of possible breaches of the Corporations Legislation or Misconduct in relation to the Company's tax affairs (as applicable). Section (6) of this Policy summarises these procedures and protections;
- support the Company's values, Code of Conduct, long-term sustainability and reputation; and
- meet the Company's legal and regulatory obligations and align with the ASX Corporate Governance Principles and Recommendations and relevant standards.

The Policy is made publicly available on the Company's website at www.livehire.com/investors/governance/ to ensure accessibility by potential disclosers both within and outside of the Company.

Capitalised terms used in this Policy are defined in the Schedule.

2) Scope

This Policy applies to all Eligible Persons who wish to report or have reported Reportable Conduct regarding the Company's activities. This Policy does not deal with Personal Work-Related Grievances, which do not constitute Reportable Conduct.

3) What is Reportable Conduct?

It is expected that Eligible Persons will report known, suspected or potential cases of Reportable Conduct. Reportable Conduct means:

- a) conduct that is illegal, unacceptable or undesirable, or the concealment of such conduct. It includes conduct that:
 - i. is against the law or is a failure by the Company to comply with any legal obligation (such as theft, violence, harassment or intimidation, criminal damage to property or other breaches of the law);
 - ii. is unethical or breaches the Company's Policies or Code of Conduct (such as dishonestly altering Company records or data);
 - iii. is dishonest, fraudulent or corrupt;

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- iv. involves coercion, harassment, victimisation, discrimination or bullying, other than Personal Work-Related Grievances;
 - v. is misleading or deceptive conduct of any kind (including conduct or representations which amount to improper or misleading accounting or financial reporting practices either by, or affecting, the Company);
 - vi. is potentially damaging to the Company, an employee, Whistleblower or a third party, including unsafe work practices, environmental damage, health risks or substantial wasting of Company resources;
 - vii. may cause financial loss to the Company or damage its reputation or be otherwise detrimental to the Company; or
 - viii. involves any other serious impropriety; or
- b) information which the Eligible Person has reasonable grounds to suspect indicates Misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of any member of the Group or its associates or which may assist the Commissioner of Taxation or an Eligible Tax Recipient to perform his or her functions or duties under taxation law in relation to any member of the Group;
 - c) concerns Misconduct, or an improper state of affairs or circumstances, in relation to any member of the Group; or
 - d) indicates that the Company or any of its officers or employees, or any member of the Group or any of its officers or employees has engaged in conduct that:
 - i. constitutes an offence against, or contravention of, a provision of any Corporations Legislation;
 - ii. constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or longer; or
 - iii. represents a danger to the public or the financial system.

It is important to note that disclosures that are not about Reportable Conduct do not qualify for protection under this Policy.

Personal Work-Related Grievance

Personal Work-Related Grievances are generally not protected under this Policy unless:

- a) it includes information about Misconduct, or information about Misconduct includes or is accompanied by a Personal Work-Related Grievance (mixed report);
- b) the Company has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests Misconduct beyond an Eligible Person's personal circumstances;
- c) the Eligible Person suffers from or is threatened with detriment for making a disclosure; or
- d) the Eligible Person seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

It's important to note that the submission of a false report could have significant effects on the Company's reputation and the reputations of its directors, officers and employees and could also cause considerable waste of resources. Any deliberately false reporting of a purported Protected Disclosure will be unable to access any protection or concession under this Policy and will be treated as a serious disciplinary matter. Notwithstanding the above, an Eligible Person can still qualify for protection under this Policy even if suspected Reportable Conduct turns out to be incorrect.

Personal Work-Related Grievances and other issues or concerns not covered by this Policy can be reported to the Human Resources Manager at Angeline Mendonca.

4) Reporting Reportable Conduct

An Eligible Person must report the Reportable Conduct to an Eligible Recipient in order to qualify for protection under this Policy.

If an Eligible Person wishes to seek additional information prior to making a formal disclosure, the Eligible Person should contact the Company's Whistleblower Protection Officer or seek independent legal advice.

How to report conduct

Eligible Persons can report Reportable Conduct to:

- a) their immediate senior manager;
- b) if the Whistleblower feels unable to raise the Reportable Conduct with their senior manager, one of the Whistleblowers Protection Officers identified below in this section (4) of the Policy;
- c) an auditor, or a member of the audit team conducting the audit, of the Company; and
- d) a director or secretary of the Company (for example, the immediate senior manager of the Whistleblower) or any member of the Group.

Disclosable Corporate Matters may also be reported to:

- a) an actuary of the Company or any member of the Group;
- b) ASIC; or
- c) APRA.

Reports can be submitted to these parties through the respective party's website.

Please see section (6) for more information regarding reporting Disclosable Corporate Matters.

Disclosable Tax Matters may also be reported to:

- a) the Commission of Taxation Reports through the ATO website;
- b) a registered tax agent or BAS agent who provides tax agent services or BAS services to the Company; or
- c) any other employee or officer of the Company who has functions or duties that relate to the tax affairs of the Company.

Please see section (6) for more information regarding reporting Disclosable Tax Matters.

Eligible Persons may also disclose information to a Legal Practitioner only for the purpose of obtaining legal advice or legal representation in respect of the application of the whistleblower regime under the Corporations Act to the Reportable Conduct.

If an Eligible Person is in doubt about to whom they may report Reportable Conduct, the Eligible Person should consider contacting an independent legal adviser prior to making such disclosures.

Whistleblowers Protection Officers

In addition to the immediate senior manager, directors and auditor of the Company, the Company has also nominated the Company Secretary of the Company as a Whistleblower Protection Officer who can be contacted as follows:

- phone: (03) 9614 2444;
- email: charly@cdplus.com.au
- post: cdPlus Corporate Services
Attn: LiveHire Whistleblower Protection Officer
Level 42, Rialto South Tower, 525 Collins St,
Melbourne, VIC 3000

Reporting Protected Disclosures Anonymously

Protected Disclosures can be made anonymously if preferred by:

- a) submitting reports directly to the Whistleblower Protection Officer via the contact details set out above;
- b) communicating the Protected Disclosure through anonymous telephone hotlines and anonymised email addresses; and
- c) adopting a pseudonym for the purpose of the Protected Disclosure (if appropriate).

If a Whistleblower chooses to disclose Reportable Conduct anonymously, this may hinder the ability of the Company to fully investigate the matter. Accordingly, such Whistleblower should maintain ongoing two-way communication with the Company to allow for follow-up questions or feedback to occur,

While the Company will not investigate the identity of a Whistleblower of an anonymous Protected Disclosure, it is the Whistleblower's obligation to manage their anonymity in submitting a Protected Disclosure anonymously, including by expressly stating in their disclosure that the Protected Disclosure is being made on an anonymous basis. Neither the Company, its officers or employees nor the Whistleblower Protection Officer shall be liable if the Whistleblower's identity is, or becomes, readily ascertainable.

5) Handling of reports

Role of Whistleblower Protection Officer

The Whistleblower Protection Officer is responsible for:

- a) coordinating the investigation into any report received from a Whistleblower;

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- b) documenting and handling all matters in relation to the report and investigation;
- c) assess each report to determine whether it qualifies for protection;
- d) assess each report to determine whether a formal, in-depth investigation is required; and
- e) finalising all investigations.

If the Whistleblower Protection Officer decides that a formal investigation is required, if the Whistleblower Protection Officer is able to initiate contact with the Whistleblower, they will be notified of the decision. Please note that the timeframe for this may vary depending on the nature of the report.

The Whistleblower Protection Officer will, at all times, have direct and unrestricted access to reasonable financial, legal and operational assistance when this is required for any investigation.

Timely review of reported conduct

All Protected Disclosures will be investigated by a Whistleblower Protection Officer on a timely basis and to the extent possible based on the details provided with the Protected Disclosure. Appropriate corrective action will be taken as warranted by the investigation and as determined by the Board of the Company in its sole discretion.

Fair treatment

The Company will ensure fair and objective treatment of those mentioned in any disclosure, and to whom such disclosures relate. The Company will ensure that:

- a) it handles all disclosures confidentially, when it is practical and appropriate in the circumstances;
- b) the Whistleblower Protection Officer assesses each disclosure to ascertain whether it requires a formal, in-depth investigation;
- c) the objective of the investigation is to determine whether there is sufficient evidence to substantiate or refute the matters reported;
- d) each investigation will be objective, fair and independent;
- e) an employee who is the subject of a disclosure will be advised about the subject matter of the disclosure as and when required prior to any actions being taken which may impact the employee; and
- f) an employee who is the subject of a disclosure can seek assistance from the Company's support services (if any). If you would like to seek assistance from the Company, please contact the Whistleblower Protection Officer for further information.

While the processes and form of investigation to be adopted by the Whistleblower Protection Officer will depend on the substance and nature of each Protected Disclosure, the Whistleblower Protection Officer will take all reasonable steps to initially conduct the investigations independently of the subject of the allegations.

To the extent that a Protected Disclosure is not anonymous, the Whistleblower Protection Officer will endeavour to discuss the investigation process (in full or in part, as appropriate to the circumstances) with the Whistleblower.

Confidentiality

A Whistleblower may remain anonymous over the course of the investigation and after the investigation is finalised. A Whistleblower can refuse to answer questions that may lead to the identification of the Whistleblower's identity at any time, including during follow-up conversations.

To protect the identity of a Whistleblower, the Company will ensure that:

- all personal information or reference to the Whistleblower witnessing a Reportable Conduct will be redacted;
- the Whistleblower will be referred to in a gender-neutral context;
- if and where possible, the Whistleblower will be contacted to help identify aspects of their disclosure that could inadvertently identify them;
- disclosures will be handled and investigated by qualified recipients;
- all paper and electronic documents and other materials relating to the disclosures will be stored securely;
- only a restricted number of qualified recipients will be made aware of a Whistleblower's identity (subject to the Whistleblower's consent) or information that is likely to lead to the identification of the Whistleblower; and
- each qualified recipients involved in handling and investigating a disclosure will be reminded about the Company's confidentiality policy, including that any unauthorised disclosure of a Whistleblower's identity may be a criminal offence.

Protected Disclosures will be kept confidential to the extent possible, subject to legal and regulatory requirements.

The Company and the relevant Whistleblower Protection Officer will not disclose particulars of a Protected Disclosure that would suggest, or likely lead to, the identity of the Whistleblower without obtaining the Whistleblower's prior consent, subject to any requirements of applicable law. Any such disclosure to which the Whistleblower consents will be made on a strictly confidential basis. While the Company will not disclose the Whistleblower's identity, it may disclose information that may lead to the identification of the Whistleblower if it is reasonably necessary for the investigation of a the Reportable Conduct and all reasonable steps are taken to reduce the risk that the Whistleblower will be identified.

Further, your identity, or information likely to identify your identity, may be disclosed without your consent to:

- a) ASIC, APRA, Commissioner of Taxation or a member of the Australian Federal Police in the course of reporting the Protected Disclosure to those authorities; and
- b) a Legal Practitioner to the extent required to obtain legal advice or legal representation in respect of the application of the whistleblower regime under the Corporations Act to the Protected Disclosure.

Apart from the exceptions indicated above, it is illegal for any person to identify a Whistleblower, or disclose information that is likely to lead to the identification of the Whistleblower. If there is a breach of confidentiality from any persons within the Company, the Whistleblower can lodge a

complaint with the Company or with a regulator, such as ASIC, Apra or the ATO, for investigation.

The Audit & Risk Committee will receive copies of all investigation reports from Whistleblower Protection Officers. Anonymity and confidentiality requirements will be observed by the Audit & Risk Committee.

Please see section (6) for more information regarding the protections available in relation to Disclosable Corporate Matters and Disclosable Tax Matters.

Protection of files and records

All files and records created for the investigation will be retained under strict security. Access to information relating to a Protected Disclosure will be limited to those authorised to manage and investigate the matter. As indicated in this Policy, all identification information associated with the disclosure and outcomes from the investigation will be redacted and amended to reduce the chance of inadvertent disclosures.

The method for documenting and reporting the investigation may vary depending on the nature of the disclosure. Accordingly, it may be inappropriate to provide details of the outcome to the Whistleblower.

The unauthorised release of information without the Whistleblower's consent to any person not involved in the investigation (other than the Audit & Risk Committee) is a breach of this Policy, subject to any requirements of applicable law, and will be dealt accordingly by the Board.

Updates and information to Whistleblowers

If the Whistleblower wishes and can be contacted, the Company will endeavour to provide regular updates to the Whistleblower. Depending on the nature of the Reportable Conduct, it may be inappropriate for the Company to provide details of the outcome from the investigation of the Reportable Conduct to the Whistleblower.

6) Protection of Whistleblowers

General protection

Whistleblowers that report Reportable Conduct under this Policy must not be personally disadvantaged by dismissal, demotion, any form of harassment, discrimination or current or future bias or unfavourable treatment as a result of submitting a Protected Disclosure.

If a Whistleblower is subjected to unfavourable treatment as a result of submitting a Protected Disclosure, the Whistleblower should inform a Whistleblower Protection Officer immediately.

The Whistleblower is protected from any civil, criminal, contractual or administrative liability (including disciplinary action) relating to the Protected Disclosure. However, this does not mean that the Whistleblower is granted immunity for any Misconduct may be revealed in connection with the Protected Disclosure

The Whistleblower may be able to seek compensation and other remedies through the courts if:

- a) the Whistleblower suffer loss, damage or injury from reporting Reportable Conduct; and
- b) the Company failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

Protection from Detrimental Conducts

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A Whistleblower is protected from any Detrimental Conduct or threat of Detrimental Conduct, resulting from a belief or suspected belief, that the Whistleblower has made, may have made, proposes to make or could make, a disclosure that qualifies for protection. A threat can be express, implied, conditional or unconditional, and does not require actual fear that the threat will be carried out.

To ensure that a Whistleblower is protected from Detrimental Conducts, the Company will ensure that:

- a) the process for assessing the risk of detriment against a Whistleblower and other persons will commence as soon as possible after receiving a disclosure;
- b) support services will be made available to the Whistleblower (if requested and available);
- c) strategies will be provided to the Whistleblower to help minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or its investigation;
- d) modifications to workplace arrangements are available to the Whistleblower if necessary to protect the Whistleblower from risk of detriment;
- e) management is made aware of its responsibilities to maintain the confidentiality of a disclosure, address the risks of isolation or harassment, manage conflicts, and ensure fairness when managing the performance or, or taking other management action relating to, a Whistleblower;
- f) any complaint lodged by a Whistleblower will be investigated as a separate matter by an officer who is not involved in dealing with disclosures and the investigation findings will be provided to the Board or Audit & Risk Committee; and
- g) if a detriment has occurred to the Whistleblower, compensation or other non-monetary remedies will be made available to the Whistleblower.

All Whistleblowers are encouraged to seek independent legal advice if they suffer from any Detrimental Conducts.

Protection under the Corporations Legislation

The Corporations Act provides additional protections in relations to the reporting of Disclosable Corporate Matters. A disclosure of a Disclosable Corporate Matter by an Eligible Person qualifies for protection under the Corporations Act if:

- a) the report is made to an Eligible Recipient; and
- b) the report is in respect of a Disclosable Corporate Matter. Please note that the scope of Disclosable Corporate Matters is more limited than the scope of Reportable Conduct.

If these conditions are met, the Corporations Act provides the following protections to the Whistleblower:

- a) The Whistleblower is not subject to any civil, criminal or administrative liability (including disciplinary action) for making the Protected Disclosure. The Whistleblower is not, however, protected from civil, criminal or administrative liability for any of its conduct, which may be revealed in connection with the Protected Disclosure.
- b) No contractual or other remedy may be enforced or exercised against a Whistleblower as a penalty for making the Protected Disclosure, and a contract to which the Whistleblower is

party may not be terminated on the basis that the Protected Disclosure constitutes a breach of the contract.

- c) If the Protected Disclosure is reported to Eligible Corporate Recipients, Journalists or Parliamentary Members in accordance with this Policy, the Protected Disclosure is not admissible in evidence against the Whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the Protected Disclosure.
- d) Anyone who causes, or threatens to cause, detriment to the Whistleblower because of their belief or suspicion that the Whistleblower has made, proposes to make or is entitled to make a Protected Disclosure may be guilty of an offence and liable for damages due to the Whistleblower.
- e) Subject to limited exceptions summarised in this Policy, the person to whom the Protected Disclosure is made must not disclose the substance of the Protected Disclosure, the Whistleblower's identity or information is likely to lead to identification of the Whistleblower.

Protection under the Taxation Administration Act

The Taxation Administration Act provides additional protections in relations to the reporting of Disclosable Tax Matters. A disclosure of a Disclosable Tax Matter by an Eligible Person qualifies for protection under the Taxation Administration Act if:

- a) the Disclosable Tax Matter is reported to the relevant Eligible Recipient; and
- b) the report is in respect of a Disclosable Tax Matter. Please note that the scope of Disclosable Tax Matters is more limited than the scope of Reportable Conduct.

If these conditions are met, the Taxation Administration Act provides the following protections to the Whistleblower:

- a) The Whistleblower is not subject to any civil, criminal or administrative liability (including disciplinary action) for making the Protected Disclosure. The Whistleblower is not, however, protected from civil, criminal or administrative liability for any of its conduct, which may be revealed in connection with the Protected Disclosure.
- b) No contractual or other remedy may be enforced or exercised against a Whistleblower as a penalty for making the Protected Disclosure, and a contract to which the Whistleblower is party may not be terminated on the basis that the Protected Disclosure constitutes a breach of the contract.
- c) If the Disclosable Tax Matter is reported to the Commissioner of Taxation, the Protected Disclosure is not admissible in evidence against the Whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the Protected Disclosure.
- d) Anyone who causes, or threatens to cause, detriment to the Whistleblower because of their belief or suspicion that the Whistleblower has made, proposes to make or is entitled to make a Protected Disclosure may be guilty of an offence and liable for damages due to the Whistleblower.
- e) Subject to limited exceptions summarised in this Policy, the person to whom the Protected Disclosure is made must not disclose the substance of the Protected Disclosure, the Whistleblower's identity or information is likely to lead to identification of the Whistleblower.

7) Other matters

a) Amendment of Policy

This Policy can only be amended with the approval of the Board.

b) Adoption of Policy and Board review

This Policy was adopted by the Board on 22 December 2019, and takes effect from that date.

The Board will review this Policy periodically. The Company Secretary will communicate any amendments as appropriate.

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Schedule

Definitions

For the purposes of this Policy:

APRA means the Australian Prudential Regulation Authority.

ASIC means the Australian Securities and Investments Commission.

Corporations Act means Corporations Act 2001 (Cth).

Corporations Legislation means the:

- a) Corporations Act;
- b) Australian Securities and Investments Commission Act 2001 (Cth);
- c) Banking Act 1959;
- d) Financial Sector (Collection of Data) Act 2001;
- e) Insurance Act 1973;
- f) Life Insurance Act 1995;
- g) National Consumer Credit Protection Act 2009;
- h) Superannuation Industry (Supervision) Act 1993; and
- i) any instrument made under an Act referred above.

Detrimental Conduct includes:

- a) dismissal of an employee;
- b) injury of an employee in his or her employment;
- c) alteration of an employee's position or duties to his or her disadvantage;
- d) discrimination between an employee and other employees of the same employer;
- e) harassment or intimidation of a person;
- f) harm or injury to a person, including psychological harm;
- g) damage to a person's property;
- h) damage to a person's reputation;
- i) damage to a person's business or financial position; or
- j) any other damage to a person, and

examples of actions that are **not** Detrimental Conduct include:

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- k) administrative action that is reasonable for the purpose of protecting a discloser from detriment; and
- l) managing a discloser's unsatisfactory work performance, if the action is in line with the Company's performance management framework.

Disclosable Corporate Matter means information:

- a) that the Eligible Person has reasonable grounds to suspect:
 - i. concerns Misconduct, or an improper state of affairs or circumstances, in relation to the Company or a Related Body Corporate; or
 - ii. indicates that the Company or any of its officers or employees, or a Related Body Corporate or any of its officers or employees has engaged in conduct that:
 - A. constitutes an offence against, or contravention of, a provision of any Corporations Legislation;
 - B. constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or longer; or
 - C. represents a danger to the public or the financial system; or
- b) prescribed by the Corporations Regulations as a 'disclosable matter' for the purposes of section 1317AA(5) of the Corporations Act.

Disclosable Tax Matter means:

- a) where the information is to be disclosed to the Commissioner of Taxation, information which the Eligible Person considers may assist the Commissioner of Taxation to perform his or her functions or duties under taxation law in relation to the Company or any member of the Group;
- b) where the information is to be disclosed to an Eligible Tax Recipient, information which the Eligible Person:
 - i. has reasonable grounds to suspect indicates Misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the Company, any member of the Group or their respective associates; and
 - ii. considers may assist the Eligible Tax Recipient to perform his or her functions or duties under taxation law in relation to the Company, any member of the Group or their respective associates.

Eligible Corporate Recipient means:

- a) ASIC; or
- b) APRA; or
- c) a Commonwealth authority prescribed for this purpose under the Corporations Act.

Eligible Person means an individual who is, or has been, any of the following:

- a) an officer of the Company;

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- b) an employee of the Company;
 - c) an individual who supplies services or goods to the Company (whether paid or unpaid);
 - d) an employee of a person that supplies services or goods to the Company (whether paid or unpaid);
 - e) an individual who is an associate of the Company;
 - f) in relation to Disclosable Tax Matters only:
 - i. a spouse, child, dependent or dependent of a spouse of an individual referred to in any of paragraphs (a) to (e); or
 - ii. an individual whose role or relationship with the Company is prescribed by the Taxation Administration Regulations (from time to time) as being an 'eligible whistleblower';
 - g) in relation to Disclosable Corporate Matters only:
 - i. a relative, dependent or dependent of a spouse of an individual referred to in any of paragraphs (a) to (e); or
 - ii. an individual whose role or relationship with the Company is prescribed by the Corporations Regulations (from time to time) as being an 'eligible whistleblower'.

Eligible Recipient means:

- a) a Whistleblower Protection Officer;
- b) a director, secretary or senior manager of the Company (for example, the immediate senior manager of the Whistleblower) or any member of the Group; and
- c) an auditor, or a member of the audit team conducting the audit, of the Company or any member of the Group; and
- d) in the case of Disclosable Corporate Matters only:
 - i. an actuary of the Company or any member of the Group; and
 - ii. any Eligible Corporate Recipient;
- e) in the case of Disclosable Tax Matters only:
 - i. the Commissioner of Taxation; and
 - ii. any Eligible Tax Recipient;
- f) a Legal Practitioner, but only to the extent the disclosure was made to that legal practitioner for the purpose of obtaining legal advice or legal representation in respect of the application of the whistleblower regime under the Corporations Act to the Protected Disclosure; and
- g) in the case of an Emergency Disclosure or Public Interest Disclosure only, a Journalist or a Parliamentary Member. An Eligible Person who wishes to report an Emergency Disclosure or Public Interest Disclosure should take note of the criteria associated with an Emergency Disclosure of Public Interest Disclosure.

Eligible Tax Recipient includes:

- a) a registered tax agent or BAS agent (within the meaning of the Tax Agent Services Act 2009) who provides tax agent services (within the meaning of that Act) or BAS services (within the meaning of that Act) to the Company; and
- b) any other employee or officer of the Company who has functions or duties that relate to the tax affairs of the Company.

Emergency Disclosure means circumstances where:

- a) a disclosure regarding a Disclosable Corporate Matter was previously made by an Eligible Person to an Eligible Corporate Recipient; and
- b) the Eligible Person has reasonable grounds to believe that the Disclosable Corporate Matter concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment; and
- c) the Eligible Person gave the Eligible Corporate Recipient to which the previous disclosure was made a written notification that includes sufficient information to identify the previous disclosure and states that the Eligible Person intends to make an emergency disclosure; and
- d) the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the Journalist or Parliamentary Member of the substantial and imminent danger.

Group means the Company and its subsidiaries.

Journalist means a person who is working in a professional capacity as a journalist for any of the following:

- a) a newspaper or magazine;
- b) a radio or television broadcasting services; or
- c) an electronic service (including a service provided through the internet) that is operated on a commercial basis and is similar to a newspaper, magazine or radio or television broadcast.

Legal Practitioner means a legal practitioner, but only to the extent the disclosure was made to that legal practitioner for the purpose of obtaining legal advice or legal representation in respect of the application of the whistleblower regime under the Corporations Act to the Protected Disclosure.

Misconduct means fraud, negligence, default, breach of trust and breach of duty.

Parliamentary Member means a member of the Parliament of the Commonwealth, a State or a Territory.

Personal Work-Related Grievance is any matter:

- a) that relates to the Whistleblower's employment (or former employment, as applicable) having implications for the Whistleblower personally; and
- b) which does not have significant implications for the Company (or any other company) that do not relate to the Whistleblower; and
- c) which does not concern conduct, or alleged conduct, referred to in subclause (a)(ii) of the definition of 'Disclosable Corporate Matters', and

(without limitation) includes:

- a) an interpersonal conflict between a Whistleblower and another employee;
- b) a decision that does not involve a breach of workplace laws;
- c) a decision about the engagement, transfer or promotion of a Whistleblower;
- d) a decision about the terms and conditions of engagement of a Whistleblower; or
- e) a decision to suspend or terminate the engagement of a Whistleblower, or otherwise to discipline a Whistleblower that is unrelated to the disclosure.

Protected Disclosure means a disclosure of Reportable Conduct made to the relevant Eligible Recipient by an Eligible Person in accordance with this Policy.

Public Interest Disclosure means circumstances where:

- a) a disclosure regarding a Disclosable Corporate Matter was previously made by an Eligible Person to an Eligible Corporate Recipient and at least 90 days has passed since the previous disclosure was made; and
- b) the Eligible Person does not have reasonable grounds to believe that action is being, or has been, taken to address the Disclosable Corporate Matter to which the previous disclosure relates; and
- c) the Eligible Person has reasonable grounds to believe that making a further disclosure of the Disclosable Corporate Matter to a Journalist or Parliamentary Member would be in the public interest; and
- d) after the 90-day period since the previous disclosure was made has passed, the Eligible Person gave the Eligible Corporate Recipient to which the previous disclosure was made a written notification that includes sufficient information to identify the previous disclosures and states that the Eligible Person intends to make a public interest disclosure; and
- e) the public interest disclosure is made only to a Journalist or Parliamentary Member; and
- f) the extent of the information disclosed in the public interest disclosure is no greater than is necessary to inform the Journalist or Parliamentary Member of the Disclosable Corporate Matter referred to in the initial disclosure.

Reportable Conduct means, as the context requires:

- a) conduct that is illegal, unacceptable or undesirable, or the concealment of such conduct. It includes conduct that:
 - i. is against the law or is a failure by the Company to comply with any legal obligation;
 - ii. is unethical or breaches the Company's Policies or Code of Conduct;
 - iii. is dishonest, fraudulent or corrupt;
 - iv. is coercion, harassment, victimisation or discrimination;
 - v. is misleading or deceptive conduct of any kind (including conduct or representations which amount to improper or misleading accounting or financial reporting practices either by, or affecting, the Company);

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- vi. is potentially damaging to the Company, an employee, Whistleblower or a third party, including unsafe work practices, environmental; damage, health risks or substantial wasting of company resources;
 - vii. may cause financial loss to the Company or damage its reputation or be otherwise detrimental to the Company; or
 - viii. involves any other serious impropriety; or
- b) a Disclosable Tax Matter; or
 - c) a Disclosable Corporate Matter.

For the avoidance of doubt, Reportable Conduct does not necessarily require a contravention of a particular law. Reportable Conduct also includes information that indicates a significant risk to public safety or the stability of, or confidence in, the financial system.

Whistleblower means, as the context requires, an Eligible Person who reports Reportable Conduct to an Eligible Recipient in accordance with this Policy.

Whistleblower Protection Officer means any of the following:

- a) the immediate senior manager of the Whistleblower;
- b) an auditor, or a member of the audit team conducting the audit, of the Company;
- c) a director, secretary or senior manager of any member of the Group (for example, the immediate senior manager of the Whistleblower); and
- d) any person nominated by the Company from time to time as a Whistleblower Protection Officer, including the person identified in section (4) of this Policy.