Whistleblower Policy

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atturra

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1. Purpose

Atturra Limited (and its Related Entities and Related Bodies Corporate, as defined in the Corporations Act ("**Group**") is committed to facilitating good corporate governance and a culture of ethical and honest behaviour. As part of this commitment, the Group recognises the need to have procedures in place to ensure people can report instances of suspected unethical, illegal, fraudulent or undesirable conduct by the Group, or its officers, employees or agents. The Group is committed to ensuring that anyone who does report such behaviour, can do so without fear of reprisal, discrimination, intimidation or victimisation. The purpose of this Policy is to:

- Help deter wrongdoing by encouraging relevant disclosures;
- Provide information about the protections available to Whistleblowers, and the processes for dealing with reports of misconduct or illegal activity; and
- Provide information on how the Group will protect Whistleblowers from detriment and retaliation.

This Policy aims to encourage a confidential and safe environment to ensure that Whistleblowers are not subjected to harassment, victimisation, or discrimination as a result of speaking up. This Policy will be made available on the Group's intranet and can be accessed by all officers and employees of the Group at any time.

This Policy has been developed in accordance with the provisions relating to the protection of Whistleblowers in the Corporations Act, and any other relevant rules or regulations under that Act, as amended from time to time ("**Requirements**"). The Group is committed to ensuring this Policy is reviewed and updated in accordance with section 7 of this Policy and the Requirements.

2. Application

This Policy and the protections under the Corporations Act set out in this Policy, apply to individuals who may be a current or former:

- Officer or employee;
- Contractor, supplier of goods and services, service provider, or consultant (or an employee of those parties); or
- An associate,

of any Group member, or a spouse, relative or dependent of any of the above, who reports instances of unethical or unlawful conduct in accordance with this Policy ("**Whistleblower**").

This Policy does not form part of any employment contract or industrial instrument. However, all officers, employees and contractors of the Group must comply with this Policy. This Policy supplements, and is not in derogation of, any other policies applicable to the Group.

3. Matters for Disclosure

3.1 Disclosable Matter

Whistleblowers should disclose under this Policy, and employees of the Group must disclose under this Policy, any behaviour, activity or practice that they suspect on reasonable grounds to be unethical, dishonest, improper or illegal ("**Disclosable Matters**"). Examples of Disclosable Matters include:

- Illegal activities relating to the Group such as fraud, theft, use of illicit drugs, corruption, damage against property, bribery, violence, or a breach of any other relevant legislation;
- Behaviour that is oppressive, discriminatory, or an abuse of authority;
- Unethical and improper conduct such as mismanagement of finances or non-compliance with financial reporting practices;
- Acts or omissions which are contrary to, or a serious breach of, the codes, policies and practices (including work practices) of the Group;
- Conduct within the Group that represents a danger to the public, including public health, safety or the environment; or
- Any other conduct which may cause harm to the interests of the Group.

3.2 Personal Work-Related Grievances

For the avoidance of doubt, disclosures that are classified as a Personal Work- Related Grievance are not Disclosable Matters and therefore not within the scope of this Policy. Personal Work-Related Grievances may relate to an employee's current or former employment but will not have broader implications for the Group. Examples of such grievances include:

- Interpersonal conflicts between employees; or
- A decision relating to a promotion, transfer, or disciplinary action of an employee.

Personal Work-Related Grievances must be raised directly with an employee's manager, or HR representative.

4. Making a Disclosure

4.1 Process

Disclosures made under this Policy should contain as much detail as possible of all relevant facts and circumstances, as well as any evidence or supporting documentation. Disclosures should be presented in a clear and factual manner and, where possible, include details of the Whistleblower, the department which

the Disclosable Matter relates to, the nature of the wrongdoing, and details of anyone else who can verify the claim.

Any Disclosable Matters should first be reported to an Eligible Recipient of the Group, which includes Directors, the Company Secretary, an employee's manager, a member of senior management, or the Chief People Officer. Once a report has been received by an Eligible Recipient, an internal investigation will be conducted by that person as soon as practicable.

Where it is not appropriate to report to an Eligible Recipient, or an employee has already spoken to an Eligible Recipient but no action has been taken within a reasonable time, or the matter is unable to be resolved, a report can be made to or referred for further investigation, by contacting a Whistleblower Policy Officer (WPO). The Group's WPOs are:

Chief Executive Officer Stephen Kowal Stephen.Kowal@atturra.com	**General Counsel** Helen Ord Helen.Ord@atturra.com
Chief People Officer Julia Merten Julia.Merten@atturra.com	

If a report has been made directly to a WPO, the WPO, or WPO's delegate will conduct a preliminary investigation as soon as practicable to assess whether the disclosure should be investigated. If, after preliminary inquiries, the WPO, or WPO's delegate determines that the disclosure is baseless, the investigation will immediately come to a close and the Whistleblower will be informed of this outcome. If the report is unsubstantiated or more information is required, the WPO, or WPO's delegate, will contact the Whistleblower to obtain more information before proceeding with the investigation (provided that the report has not been made anonymously).

If the WPO decides that the report should be investigated, the Whistleblower will be provided with progress and feedback in relation to the investigation (if Whistleblower consent is given). Individuals who are the subject of a report will be informed of the allegations and will be given a fair and reasonable opportunity to respond in accordance with the rules of procedural fairness and natural justice. The WPO, or WPO's delegate, will conduct all investigations fairly and objectively.

The outcome of the investigation will be communicated to the Whistleblower and any individuals the WPO considers appropriate.

4.2 Confidentiality and Anonymity

The identity or any information that is likely to lead to the identification of a Whistleblower will be kept confidential, unless the Whistleblower has consented in writing that their identity may be disclosed. The identity of a Whistleblower will continue to be kept confidential after the investigation has concluded. However, the identity of the Whistleblower may by law, be required to be disclosed without their consent if the disclosure is made to:

- ASIC, APRA, or the Australian Federal Police; or
- A legal practitioner for the purpose of obtaining legal advice or legal representation.

The Whistleblower may choose to remain anonymous when making a report. However, anonymous reports have significant limitations that may inhibit the conduct of a proper investigation due to the inability to gather additional information from the Whistleblower. Moreover, it may be difficult for an anonymous Whistleblower to enforce the protections afforded by this Policy.

The recipient of a qualifying disclosure is prohibited from disclosing a Whistleblower's identity, or any information in any form which is likely to lead to the identification of a Whistleblower, to a court or tribunal, without first seeking legal advice.

4.3 External Reporting Agencies

If a person does not feel comfortable making a disclosure internally, then they also have the option of making a disclosure outside the normal business channels to ASIC or APRA, as well as the media or a Member of Parliament (in limited situations). Disclosures can also be made to or a legal practitioner for the purpose of obtaining legal advice or legal representation. However, it is important to understand that protections may be more limited if you make a whistleblower report to a journalist or a Member of Parliament.

There are also various external support services available, which will receive reports outside the scope of Disclosable Matters.

4.4 Good Faith

In making a disclosure under this Policy, all parties must act in good faith. Employees who intend to make a disclosure must not act for any malicious purpose and must hold a genuine belief that there has been an instance of a Disclosable Matter. Disclosures must not be trivial or vexatious in nature and such reports may be treated as a false report. Where there has been a false report or it has been determined that a disclosure has been maliciously made, the Group reserves the right to take disciplinary action against the relevant employee.

4.5 Reporting

An Eligible Recipient must report any material or sufficiently serious Disclosable Matters to the Board, with appropriate measures to protect the identity of the Whistleblower.

5. Protections

5.1 Protection from Detriment

Any person who makes a disclosure under this Policy, will be protected by the Australian Whistleblower Laws. Under the Australian Whistleblower Laws, it is an offence to victimise, cause or threaten detriment

to a Whistleblower or a person who makes a disclosure in connection with this Policy. All Eligible Recipients and WPOs will take appropriate and necessary steps to protect Whistleblowers from Detriment.

Detriment includes, but is not limited to:

- Dismissal;
- Alteration of an employee's position or duties to his or her disadvantage;
- Discrimination, harassment or intimidation;
- Harm or injury including psychological harm;
- Damage to property, reputation, business or financial position; or
- Any other conduct that may be classified as retaliation.

The protections under this Policy will not extend to the consequences flowing from the investigation. If a Whistleblower is implicated in the subject of a report, their liability will not be protected by this Policy.

5.2 Compensation and other remedies

A Whistleblower may seek compensation and other remedies through the courts if:

- they suffer Detriment, loss, damage or injury because of a disclosure under this Policy; and
- the Group failed to take reasonable precautions and exercise due diligence to prevent the Detriment, loss, damage or injury.

Independent legal advice should be sought prior to seeking compensation or other remedies through the court system.

5.3 Support for Whistleblowers

Under the Australian Whistleblower Laws, if a Whistleblower makes a disclosure in alignment with this Policy, the Whistleblower will be protected from the following:

- Civil liability (e.g. any legal action against the discloser for breach of an employment contract, duty of confidentiality or another contractual obligation);
- Criminal liability (e.g. attempted prosecution of the discloser for unlawfully releasing information, or any other use of the disclosure against the discloser in the course of a prosecution (other than making a false disclosure)); and
- Administrative liability (e.g. disciplinary action for making the disclosure).

In addition, a contract to which the Whistleblower is a party may not be terminated on the basis that a disclosure constitutes a breach of the contract, and no contractual remedy may be enforced against the Whistleblower on the basis of the disclosure.

The protections under the Australian Whistleblower Laws will not extend to any misconduct by the Whistleblower in the course of disclosure.

If you have made a disclosure under this Policy and you require support, you may contact the WPO. The WPO will endeavour to provide support for any matters relating to this Policy and will safeguard the interests of the Whistleblower. The WPO will also ensure the integrity of the reporting process.

5.4 Support for Implicated Individuals

This Policy confirms that no action will be taken against individuals who are the subject of a disclosure under this Policy until any allegations have been substantiated in the preliminary investigation stage. All personal details of individuals who are the subject of a disclosure, must be kept confidential, and the identity of implicated individuals may only be disclosed to enable the investigation to be conducted properly.

An individual who is notified that they are the subject of a report may seek support by contacting the WPO. The WPO may appoint an independent support person, in consultation with the implicated individual. The WPO may also refer the implicated individual to any third-party support providers.

6. Consequences for Non-Compliance

A breach of any part of this Policy may result in a formal warning, counselling, disciplinary action, up to and including summary dismissal.

A breach of this Policy may also trigger civil or criminal penalties under the Australian Whistleblower Laws.

7. Review

This Policy will be reviewed periodically in order to ensure that it complies with all relevant legislative requirements. This Policy may be amended, withdrawn or replaced at any time at the sole discretion of the Group.

8. Variation

The Board may amend this Policy by resolution.

9. Disclosure

This Policy will be made available, and updated as required, on the corporate governance page on the Company's website (https://atturra.com/au-en/).

10. Definitions

In this Policy, unless the context otherwise requires:

APRA means the Australian Prudential Regulation Authority.

ASIC means the Australian Securities and Investments Commission.

Australian Whistleblower Laws means the regimes contained under Part 9.4AAA of the *Corporations Act 2001* (Cth) and Part IVD of the *Taxation Administration Act 1953* (Cth).

Board means the board of directors of Atturra Limited.

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

Detriment is defined in section 5.1 of this Policy.

Disclosable Matters is defined in section 3.1 of this Policy.

Eligible Recipient is a person authorised by the Group to receive disclosures that may qualify as Disclosable Matters, and includes an officer or senior manager of a Group member, a member of the audit team of a Group member, an actuary of a Group member, and for the purposes of this Policy includes an employee's direct manager, supervisor, or human resources advisor.

Group is defined in section 1 of the Policy.

Personal Work-Related Grievance means a grievance about any matter in relation to an individual's employment or former employment which has, or tends to have, implications only for the individual personally, and where the information does not:

- have significant implications to the entity to which it relates, or any other entity, that does not relate to the individual;
- concern the following types of misconduct:
    - A contravention by any Group member or by an employee of any Group member of the:
        - *Corporations Act* 2001 (Cth);
        - *Australian Securities and Investments Commission Act 2001* (Cth);
        - *Banking Act 1959* (Cth);
        - *Financial Sector (Collection of Data) Act 2001* (Cth);
        - *Insurance Act 1973* (Cth);
        - *National Consumer Credit Protection Act 2009* (Cth);

- *Superannuation Industry (Supervision) Act 1993* (Cth);
- Or any instrument made under any of the Acts referred to above;

- A criminal offence by any Group member or an employee of any Group member against the Commonwealth punishable by imprisonment for a period of 12 months or more; or
- An act by any Group member or an employee of any Group member that poses a danger to the public or the financial system.

Policy means this Whistleblower Policy as updated and amended from time to time.

Requirements is defined in section 1 of this Policy.

Whistleblower is defined in section 2 of this Policy.

Whistleblower Policy Officer (**WPO**) is a person nominated by the Group and is responsible for all enquiries or matters arising out of, or in connection with, this Policy. The Group's WPOs are set out in section 4.1 of this Policy.