

Whistleblower Policy

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1 Purpose and Application

Ricoh Australia Pty Ltd (the Company). expects the highest ethical standards from all of its employees. It is important that when an employee, customer or stakeholder suspects an employee

of Disclosable Conduct (defined in Section 4) that that person has the confidence to report this matter safely and securely.

Ricoh Australia Pty Ltd is committed to creating and maintaining an open working environment in which employees, contractors, consultants, customers and suppliers are able to raise concerns regarding actual or suspected unethical, unlawful or undesirable conduct.

Ricoh recognises that any genuine commitment to detecting and preventing illegal and other undesirable conduct must include a formal mechanism whereby employees and others can report their concerns freely, and anonymously if they so choose, without fear of reprisal or intimidation. The Whistleblower Policy provides such a mechanism, and encourages the reporting of such conduct.

2 Purpose of Policy

The objectives of this Policy are to:

- Adopt the highest standards of corporate governance, compliance and ethical behaviour for the Company;
- Help deter Disclosable Conduct, in line with the Company's risk management and governance framework;
- Encourage employees or anyone who has business dealings with the Company to raise any concerns and report any instances of Disclosable Conduct, illegal, fraudulent or other unethical conduct where there are reasonable grounds to suspect such conduct has occurred;
- Provide an appropriate procedure for individuals to report such conduct in the knowledge they can do so, without fear of reprisal;
- Ensure that any person who makes a disclosure in accordance with this Policy (a Whistleblower) is appropriately protected from any Detrimental Conduct (as defined in this Policy);
- Actively protect and manage the welfare of Whistleblowers and others connected with a disclosure; and
- Ensure that our activities in relation to managing whistleblower disclosures are consistent with the Whistleblower provisions of the Corporations Act 2001.

3 Scope

This Policy applies to and will protect all Eligible Whistleblowers (defined in Section 4). This is our local Whistleblower Policy. Each of our Group Companies will adopt its own whistleblower policy which is consistent with the terms of this Policy.

4 Definitions

APRA means Australian Prudential Regulation Authority.

ASIC means Australian Securities and Investments Commission. **ATO** means Australian Taxation Office.

Corporations Act means the Corporations Act 2001.

Detrimental Conduct is conduct that causes detriment to a Whistleblower in relation to a disclosure the person suspects that the Whistleblower made, may have made, or proposes to make. Detrimental Conduct is defined as any of the following:

- a) Dismissal of an employee;
- b) Injury of an employee in his or her employment;
- c) Alteration of an employee's position to his or her disadvantage;
- d) Discrimination between an employee and other employees;
- e) Harassment or intimidation of a person;
- f) Harm or injury to a person, including psychological harm;
- g) Damage to a person's property or reputation;
- h) Damage to a person's business or financial position; or
- i) Any other damage to a person.

Disclosable Conduct is defined as conduct that qualifies for whistleblower protection if an Eligible Whistleblower has reasonable grounds to suspect that the Company (including any of its employees or officers) have engaged in conduct that is, but is not limited to:

- a) Dishonest, fraudulent or corrupt, or involves bribery or corruption, or an improper state of affairs or otherwise amounts to an abuse of authority;
- b) Illegal, including theft, drug sale or use, violence, or threatened violence, harassment, intimidation, or criminal damage to property;
- c) A breach of Commonwealth or state legislation or local authority by-laws;
- d) Unethical, including dishonestly altering Company records or data, adopting questionable accounting practices, or the unauthorised disclosure of confidential information;
- e) Breaches Company's Code of Conduct or other Company policies;
- f) Potentially damaging to Company, a Company employee or a third party, or the public or the financial system, such as unsafe work practices, environmental damage, health risks or substantial wasting of Company resources;
- g) Amounts to an improper state of affairs or circumstances, in relation to the tax affairs of Company, a related company or associated entity and this information may assist the recipient to perform their functions or duties in relation to those tax affairs;
- h) May cause financial or non-financial loss to Company, damage its reputation or be otherwise detrimental to Company's interests;
- i) Constitutes an offence against any other law that is punishable by imprisonment;

- j) Represents a danger to the public or the financial system;
- k) Is prescribed by regulation;
- l) Engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make a disclosure; or
- m) An attempt to conceal or delay a disclosure of any of the above conduct.

Eligible Recipient means any of the following:

- a) An officer or senior manager of the Company;
- b) The Company's auditor; or
- c) The Company's Whistleblower Protection Officer; or
- d) The External Whistleblower Hotline Service (whose details are set out in Section 8.)

Eligible Whistleblower is an individual who is covered by the scope of this Policy who discloses a concern or a complaint to a matter that is covered by this Policy and who wishes to avail herself/himself of the protections afforded under this Policy against reprisal or the taking of Detrimental Conduct against the person for having made the disclosure.

An Eligible Whistleblower is defined to include all Company personnel including:

- a) An officer or employee (e.g. 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 Company (whether paid or unpaid), including their employees (e.g. current and former contractors, consultants, service providers and business partners);
- c) Clients and stakeholders of the Company;
- d) An associate of the Company; and
- e) A relative, dependant or spouse of any of the above.

Emergency Disclosure is defined in Section 7.

Personal Work-Related Grievance is a disclosure that relates to the Discloser's current or former employment, which has implications for the Discloser personally but does not:

- a) Have any other significant implications for the Company; or
- b) Relate to the conduct, or alleged conduct about a disclosable matter.

Public Interest Disclosure is defined in Section 7.

Whistleblower Disclosures Officer is the role that is responsible for managing disclosures and ensuring the integrity of the reporting function. The Whistleblower Disclosures Officer performs the following functions:

- Determining whether a disclosure is trivial or whether the disclosure should be investigated;

- Recording and confidentially storing all disclosures of concerns or complaints lodged under the provisions of this Policy;
- Promptly commissioning a confidential internal or external investigation into disclosures made under this Policy;
- Ensures appropriate government agencies are notified about Whistleblower matters where required;
- Maintains a Whistleblower Register for trend analysis and to identify systemic issues requiring attention; and
- Arranges for an inquiry/investigation into the disclosures made by the Whistleblower.

The Company's Whistleblower Disclosures Officer is the Human Resources Manager.

Whistleblower Investigation Officer is the role that is responsible for investigating investigations into disclosures. Any such investigation undertaken by the Whistleblower Investigation Officer shall observe the rules of natural justice, procedural fairness and be investigated in a prompt and procedurally fair manner.

The Company's Whistleblower Investigation Officer is the General Counsel

Whistleblower Protection Officer is the role that is responsible for providing support and protecting and safeguarding Whistleblowers. The Whistleblower Protection Officer is responsible for:

- Providing updates to the Whistleblower (including through our confidential hotline service provider) including actions taken in relation to their disclosure and the outcomes of any investigations undertaken;
- Providing or arranging support services to the Whistleblower including but not limited to counselling and other professional or legal services;
- Assessing the risk and implementing strategies for protecting the Whistleblower from reprisals and Detrimental Conduct;
- Implementing strategies to assist the Whistleblower to minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or the investigation;
- Interventions for protecting a Whistleblower if Detrimental Conduct has already occurred; and
- Making recommendations to the Managing Director on actions to be taken to strengthen compliance with this Policy and to strengthen protections for Whistleblowers.

The Company's Whistleblower Protection Officer is the People and Purpose Manager.

5 Matters covered by this policy

Employees are often the first to realise that there may be something seriously wrong. However, they may not wish to speak up for fear of appearing disloyal or may be concerned about being victimised or subject to reprisals for reporting wrongdoing.

Ricoh Australia Pty Ltd encourages the reporting of any instances of suspected Code of Conduct, ethical or legal violations or Disclosable Conduct involving the Company and provides protections and measures so that those persons who make the disclosure, can do so, confidentially and without fear of intimidation, disadvantage or reprisal.

When a person makes a disclosure:

Their identity must remain confidential according to their wishes;

- They will be protected from reprisal, discrimination, harassment or victimisation for making the disclosure;
- They will be protected from any civil, criminal or administrative liability in relation to making a disclosure (unless the disclosure is false);
- An independent inquiry or investigation will be conducted;
- Issues identified from the inquiry/investigation will be resolved and/or rectified;
- Disclosures will be handled and investigated by qualified staff and/or consultants;
- They will be informed about the outcome; and
- Any retaliation for having made the disclosure will be treated as serious wrongdoing under this Policy.

Other Complaint Mechanisms This Policy is in addition to:

- Grievance procedures for employees, which are for all staff to raise any matters they may have in relation to their work or their work environment, other persons, or decisions affecting their employment. This Policy does not replace other reporting structures such as those for dispute resolution, discrimination, victimisation or matters relating to workplace bullying or harassment;
- Standard complaint mechanisms for clients or volunteers; and
- Any exercising of rights under the terms of their contract by contractors and suppliers.

An exception to this is where the issue is misconduct of a serious nature, yet the existing reporting system failed to attend to the issue or has processed it in a substantially inappropriate, grossly unfair or heavily biased manner.

6 Matters not covered by this policy

Personal Work-Related Grievance

Disclosures that relate solely to personal work-related grievances are not Disclosable Conduct and are excluded from this Policy. However, these are covered by our Grievance Policies which are located on Ricoh's intranet. Examples of personal work-related grievances include:

- a) Concerns which relate to individual working arrangements;
- b) An interpersonal conflict between two people;
- c) A decision about engagement, transfer or promotion;

- d) A decision about the terms and conditions of engagement; or
- e) A decision to suspend or terminate the engagement of an employee.

Personal Work-Related Grievances that are Covered by this Policy

A personal work-related grievance may still qualify for protection, and be covered by this Policy if it includes information about conduct as defined in the Disclosable Conduct section of this Policy.

7 Who can receive a disclosure

Eligible Recipients

A Whistleblower needs to make a disclosure either directly to an Eligible Recipient, a relevant external regulatory body or to a legal practitioner to be able to qualify for protection as a Whistleblower.

An Eligible Recipient is an individual who can receive a disclosure including:

- An officer or senior manager of the Company;
- The Company's auditor;
- The Company's Whistleblower Protection Officer; or
- The External Whistleblower Hotline Service.

Disclosable Conduct can be reported to ASIC, APRA, the ATO or another Commonwealth body prescribed by regulation, and qualify for protection under the Corporations Act. We set out below the relevant contact details of these external regulatory bodies.

Disclosures to a legal practitioner for the purposes of obtaining legal advice in relation to the operation of the whistleblower provisions in the Corporations Act are protected (even in the event that the legal practitioner concludes that a disclosure does not relate to a disclosable matter).

ASIC: ASIC Information Sheet 239 How ASIC handles whistleblower reports (INFO 239); APRA:
By Email: whistleblower@apra.gov.au

By mail:

Chief Risk Officer APRA
GPO Box 9836
Sydney NSW 2001; or

ATO: By phoning their confidential hotline on 1800 060 062

Online: www.ato.gov.au/general/gen/whistleblowers.

By mail:

Australian Taxation Office Tax Integrity Centre Locked Bag 6050
DANDENONG VIC 3175.

Public Interest Disclosures

Disclosures can be made to a journalist or parliamentarian under certain circumstances and qualify for protection. A Public Interest Disclosure is the disclosure of information to a journalist or a parliamentarian, where:

- a) At least 90 days have passed since the Eligible Whistleblower made the disclosure to ASIC, APRA, the ATO or another Commonwealth body prescribed by regulation;
- b) The Eligible Whistleblower does not have reasonable grounds to believe that action is being taken, or has been taken in relation to their disclosure;
- c) The Eligible Whistleblower has reasonable grounds to believe that making a further disclosure of the information is in the public interest; and
- d) Before making the Public Interest Disclosure, the Eligible Whistleblower has given written notice to the relevant body in (a) above that:
 - I. includes sufficient information to identify the previous disclosure; and
 - II. states that the Eligible Whistleblower intends to make a Public Interest Disclosure.

Emergency Disclosure

An Emergency Disclosure is the disclosure of information to a journalist or parliamentarian. This applies where:

- a) The Eligible Whistleblower has previously made a disclosure of the information to ASIC, APRA, the ATO or another Commonwealth body prescribed by regulation;
- b) The Eligible Whistleblower has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment; and
- c) Before making the Emergency Disclosure, the Eligible Whistleblower has given written notice to the relevant body in (a) above that:
 - d) includes sufficient information to identify the previous disclosure; and
 - e) states that the Eligible Whistleblower intends to make an Emergency Disclosure; and
 - f) the extent of the information disclosed in the Emergency Disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.

An Eligible Whistleblower should contact an independent legal adviser before making a Public Interest Disclosure or an Emergency Disclosure.

8 How to make a disclosure

Before conduct is disclosed, the Whistleblower must have reasonable grounds to suspect that Disclosable Conduct has occurred. Individuals must not make baseless disclosures or knowingly provide false or misleading information regarding Disclosable Conduct or Detrimental Conduct. Doing so may result in disciplinary action up to and including termination of employment.

Protection is available to Whistleblowers who disclose wrongdoing as defined in this Policy as Disclosable Conduct that is made with reasonable grounds to believe it is true.

To ensure everyone who makes a complaint are treated fairly and that resources are not wasted, protection is not available where the disclosure is:

- Trivial or vexatious in nature with no substance. This will be treated in the same manner as a false disclosure and may itself constitute wrongdoing; or
- Unsubstantiated allegations which are found to have been made maliciously, or knowingly to be false. These will be viewed seriously and may be subject to disciplinary action that could include dismissal, termination of service or cessation of a service or client relationship.

A Whistleblower must provide information to assist any inquiry/investigation of the wrongdoing disclosed.

Making a disclosure may not protect the Whistleblower from the consequences flowing on from being involved in the wrongdoing itself. A person's liability for their own conduct is not affected by their disclosure of that conduct under this Policy. However, active cooperation in the investigation, an admission and remorse may be taken into account when considering disciplinary or other action.

Even though a Whistleblower may be implicated in the wrongdoing, they must not be subjected to any actual or threatened retaliatory action or victimisation in reprisal for making a disclosure under this Policy.

Internal Whistleblowers

Internal Whistleblowers (current or former directors, employees, volunteers, interns, contractors or consultants) are encouraged to report their concerns to their supervisor or their supervisors' manager to seek an immediate response. Where the internal Whistleblower believes this is not appropriate, then Disclosable Conduct may be reported through EthicsPoint.

The Company encourages any internal Whistleblowers who suspect that any Disclosable Conduct has occurred to report the matter to an internal Eligible Recipient in the first instance, such as the Company's General Counsel. The Company is committed to identifying and addressing wrongdoing as early as possible.

An employee may wish to seek additional information before formally making their disclosure and they can seek such additional information by first contacting the Whistleblower Protection Officer or an independent legal adviser.

An employee may prefer to report the matter to an external Eligible Recipient in the first instance or to a relevant external regulatory authority and this will still qualify for protection under the relevant legislation.

An employee may report a Disclosable Conduct directly to the Company's Whistleblower Hotline.

EthicsPoint provides a confidential whistleblowing service to all Company's employees and other stakeholders. EthicsPoint is an independent company that is contracted by the Company to provide these services.

EthicsPoint will take full details of your concerns via telephone, or online on their specifically created website. Disclosures made through EthicsPoint are independent of line management so that an objective assessment of the disclosure can be made.

You can use this service anonymously if you are uncomfortable reporting an issue to your managers. The service provides early detection and notification to the Company of potentially fraudulent and criminal behaviour as well as unethical or inappropriate conduct via an external reporting mechanism.

When you contact EthicsPoint please include details of your complaint, including;

- What is happening;
- Where it is happening;
- How it is happening;
- Who is doing the wrong thing, and/or;
- Why they are doing the wrong thing.

The Company and EthicsPoint want you to be confident to report any Disclosable Conduct or suspected misconduct.

You can phone EthicsPoint on the number below or contact them online 24x7x365.

You can also use the confidential website (shown below) to find more information or report an incident.

Disclosures can be made to EthicsPoint through the following:

Web link to access the reporting portal -

<https://secure.ethicspoint.eu/domain/media/en/gui/105962/index.html>

The link to the reporting portal is also on the front page of Rapnet under “People Links” - EthicsPoint Whistleblowing Site.

Telephone: Toll Free 1-800-139957.

Employees can access the service anonymously via the web or via telephone 24x7x365. Individuals who log a call via the web are issued an ID number. EthicsPoint stays in touch with employees, who remain anonymous, via communication through an on-line message board. All reports are investigated.

EthicsPoint will review disclosure reports and direct those that require further investigation to the Whistleblower Disclosures Officer.

If the Whistleblower wishes to remain anonymous, he or she may do so. EthicsPoint will handle your information in a secure and confidential way.

In addition to EthicsPoint the Ricoh Group of Companies also has a Group Global Whistleblowing System. This operates separately to EthicsPoint. Disclosures can be reported to Ricoh’s Headquarters in Japan by employees and executives of Ricoh both in Japan and in any of its overseas offices.

Disclosures can be made to the following secure email address: zjp_rg_global_wb@jp.ricoh.com

Only Audit and Supervisory Board Members of Ricoh Company Limited can access such emails. The Disclosures that can be made are limited in scope to inappropriate organisation-wide activities, such as breach of trust and major deterioration in business performance.

Upon receiving a Disclosure the Audit and Supervisory Board Members will investigate the Disclosure in conjunction with an external lawyer to ensure procedural fairness.

External Whistleblowers

Where an external Whistleblower (other people with a relationship with the Company including clients, program partners and suppliers) is reluctant to report it to line management, they may provide the report of wrongdoing to:

EthicsPoint; or

A person (Eligible Recipient) or entity who is eligible to receive the disclosure under the Corporations Act 2001.

Evidence and False Claims

An Eligible Whistleblower will not be expected to provide conclusive proof of Disclosable Conduct. However, the person must provide sufficient information for an investigation to be initiated. Unsubstantiated allegations which prove to have been made maliciously will be viewed seriously with disciplinary action applied as appropriate.

Anonymous Disclosures

Anonymous disclosures of wrongdoing are accepted under this Policy. Disclosures may be made anonymously, and this anonymity shall, as far as possible be preserved by the Company. Anonymous disclosures on matters covered by this Policy shall be investigated to the fullest extent possible if the Whistleblower Investigations Officer determines that an investigation should be undertaken.

Anonymous disclosures may have significant limitations that may inhibit a proper and appropriate inquiry or investigation. These limitations include the inability to provide feedback on the outcome and/or to gather additional particulars to assist the inquiry/investigation. Specific protection mechanisms may be difficult to enforce if the Whistleblower chooses to remain anonymous.

Where anonymity has been requested, the Whistleblower is required to maintain confidentiality regarding the issue and to refrain from discussing the matter with any unauthorised persons.

9 How you will be protected

Identity Protection (Confidentiality)

The Company is fully committed at all times to protect the confidentiality of an Eligible Whistleblower's identity. Where practicable the Company will implement the following measures to protect the identity of an Eligible Whistleblower:

- a) All reference to the Eligible Whistleblower will be redacted;
- b) The Eligible Whistleblower will be referred to in a gender-neutral context;
- c) Where possible, the Eligible Whistleblower will be contacted to identify aspects of their disclosure that could identify them;
- d) Disclosures will be handled and investigated by qualified staff;
- e) All paper and electronic documents will be stored securely;

- f) Access to information relating to a disclosure will be limited to those directly involved in managing or investigating the disclosure;
- g) Only a restricted number of people who are directly involved in handling and investigating a disclosure 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
- h) Each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements.

It is illegal for a person to disclose the identity of an Eligible Whistleblower. The exception to the above is if a person discloses the identity of the Eligible Whistleblower:

- a) To an external regulatory body;
- b) To a legal practitioner; or
- c) With the consent of the Eligible Whistleblower.

The Whistleblower Protection Officer is responsible for communicating the Company's measures for ensuring confidentiality of their identity.

An Eligible Whistleblower can lodge a complaint with the Whistleblower Protection Officer about a breach of confidentiality. An Eligible Whistleblower may also lodge a complaint with an external regulatory body such as ASIC, APRA or the ATO for investigation.

Protection from Detrimental Conduct

A person cannot engage in Detrimental Conduct. In addition, a person cannot make a threat to cause detriment to an Eligible Whistleblower in relation to a disclosure. A threat may be expressed or implied, conditional or unconditional.

Examples of Detrimental Conduct include but are not limited to:

- Dismissal of an employee;
- Injury of an employee in his or her employment;
- Alteration of an employee's position or duties to his or her disadvantage;
- Discrimination between an employee and other employees;
- Harassment or intimidation of a person;
- Harm or injury to a person, including psychological harm;
- Damage to a person's property;
- Damage to a person's reputation;
- Damage to a person's business or financial position; or
- Any other damage to a person.

Examples of conduct that are not defined as Detrimental Conduct:

- Reasonable action taken to protect the Eligible Whistleblower from Detrimental Conduct, for example, moving the Eligible Whistleblower to another work location; and

- Managing an Eligible Whistleblower's unsatisfactory work performance as per the Company's performance management policies.

The Company will, where practicable, adopt the following measures for protecting Eligible Whistleblowers from Detrimental Conduct:

- a) Assess the risk and implement strategies for protecting the Eligible Whistleblower from reprisals and Detrimental Conduct;
- b) Provide and arrange support services including Employee Assistance Programme (EAP) Services;
- c) Arrange actions for protecting an Eligible Whistleblower from risk of detriment—for example, the Company may allow the Eligible Whistleblower to perform their duties from another location, and
- d) Implement processes for ensuring that management are aware of their responsibilities to maintain the confidentiality of a disclosure and to address the risks of harassment.

Compensation and other Remedies

An Eligible Whistleblower (or any other employee or person) can seek compensation and other remedies through the courts if:

- a) They suffer loss, damage or injury because of a disclosure; and
- b) The Company failed to take reasonable precautions to prevent the Detrimental Conduct.

An Eligible Whistleblower is able to seek independent legal advice in relation to compensation and other remedies.

Civil, Criminal and Administrative Liability Protection

An Eligible Whistleblower is protected from any of the following in relation to their disclosure:

- a) Civil liability (e.g. any legal action against them for breach of an employment contract);
- b) Criminal liability (e.g. attempted prosecution of the Eligible Whistleblower for unlawfully releasing information); and
- c) Administrative liability (e.g. disciplinary action for making the disclosure).

However, please note the above protections do not grant immunity for any Disclosable Conduct an Eligible Whistleblower has engaged in that is revealed in their disclosure. However, in some circumstances, the reporting of Disclosable Conduct and an admission may be a mitigating factor when considering disciplinary action.

10 Ensuring fair treatment of individuals mentioned in a disclosure

The Company will ensure at all times that any individual who is either an Eligible Whistleblower, the subject of a disclosure or involved in an investigation will be treated fairly.

The Company will, where practicable, implement the following measures to ensure fair treatment of individuals mentioned in a disclosure:

- a) Disclosures will be handled confidentially;
- b) Each disclosure will be assessed and may be the subject of an investigation;
- c) The objective of an investigation of a disclosure is to determine whether there is enough evidence to substantiate the matters reported;
- d) When an investigation needs to be undertaken, the process 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, by principles of natural justice and procedural fairness and prior to any actions being taken; and
- f) All employees involved in a disclosure will be provided with access to the Company's Employee Assistance Program to access support.

11 Handling and investigating a disclosure

Handling a Disclosure

An Eligible Recipient will assess all disclosures to determine whether:

- a) it qualifies for protection; and
- b) a formal, in-depth investigation is required.

Investigation

Investigations of disclosures made under the provisions of this Policy shall be undertaken in accordance with standard investigative methods for workplace investigations and shall be undertaken in a manner that is consistent with the Company's investigation procedures.

The Company may, through EthicsPoint, request that the Whistleblower consent to a limited disclosure whereby the Whistleblower's identity is provided to the Whistleblower Investigation Officer for the purpose of gaining additional information in order to investigate the matter.

When a disclosure is received, it will be assessed to determine if it qualifies for protection and whether a formal investigation is required. In some instances, a broad review of the subject matter may be warranted instead of a formal investigation.

The Investigator will be independent of the Whistleblower, the individuals who are the subject of the disclosure, and the department or business unit to ensure fairness and independence. Additionally, as required, the investigator(s) may obtain specialist advice on matters outside their expertise and all Company employees are required to assist the investigator(s) in carrying out the investigation. The investigator(s) will keep detailed records of all interviews conducted.

The Company recognises that individuals against whom a disclosure is made must also be supported during the handling and investigation of the wrongdoing report. The Company will take every reasonable step possible to treat any person who is the subject of a disclosure, particularly during the assessment and investigation process with natural justice and procedural fairness. In

accordance with an established support protocol, an independent senior officer of the Company may be provided to the individual who is subject to the disclosure, for the purpose of providing support.

Where a person is identified as being suspected of possible wrongdoing, but preliminary inquiries determines that the suspicion is baseless or unfounded and that no formal investigation is warranted, then the Whistleblower will be informed of this outcome and the matter laid to rest.

The Whistleblower Disclosure Officer will decide whether or not the person named in the allegation should be informed that a suspicion was raised and found to be baseless upon preliminary review. This decision will be based on a desire to preserve the integrity of a person so named, so as to enable workplace harmony to continue, and to protect the Whistleblower where it is a bona fide disclosure.

Where an investigation does not substantiate the disclosure, the fact that the investigation has been carried out, the results of the investigation and the identity of the person who is the subject of the disclosure must be handled confidentially.

Generally, where an investigation is conducted and the investigator believes there may be a case for an individual to respond, the Investigator must ensure that a person who is the subject of a disclosure:

- a) Is informed of the substance of the allegations;
- b) Is given a fair and reasonable opportunity to answer the allegations before the investigation is finalised;
- c) Has their response set out fairly in the Investigator's report; and
- d) Is informed about the substance of any adverse conclusions in the investigator's report that affects them.

Where adverse conclusions are made in an investigator's report about an individual, that individual has a right to respond to those conclusions prior to any action being taken by the Company against them.

The Company will give its full support to a person who is the subject of a disclosure where the allegations contained in the disclosure are clearly wrong.

At the end of the investigation, the investigator(s) must submit a report to the Whistleblower Disclosure Officer who will then submit it to the Managing Director (or to the Board if appropriate) given the nature of the allegation. The report will summarise the conduct of the investigation and the evidence collected, draw conclusions about the extent of any non-compliance, and recommend action to remedy the non-compliance and ensure that it does not recur.

The Managing Director is required to report any Disclosable Conduct to the Board, the findings from any investigations and any disciplinary actions taken.

Limitations of Investigation

There may be limitations to the above investigation process. The Company may not be able to undertake an investigation if it is not able to contact the Eligible Whistleblower (e.g. if a disclosure is made anonymously and the Eligible Whistleblower has refused to provide, or has not provided, a means of contacting them).

Keeping an Eligible Whistleblower Informed

An Eligible Recipient will provide regular updates to the Eligible Whistleblower if they can be contacted (including through anonymous channels). The frequency and timeframe may vary depending on the nature of the disclosure. Generally, updates will be provided to an Eligible Whistleblower during the key stages of an investigation, such as:

- a) When the investigation process has begun;
- b) While the investigation is in progress; and
- c) After the investigation has been finalised.

How the Investigation Findings will be Documented, Reported Internally and Communicated to the Eligible Whistleblower

The method for documenting and reporting the findings will depend on the nature of the disclosure. There may be circumstances where it may not be appropriate to provide details of the outcome or a copy of the report to the Eligible Whistleblower.

Review of Decisions

The Company is not obliged to reopen an investigation once it has been concluded. It can conclude a review if it finds that the investigation was conducted properly. However, if the Company decides when a review is required, the review will be conducted by an officer who is not involved in handling and investigating the relevant disclosures. The review findings will be provided to the Board and the Executive Leadership Team.

An Eligible Whistleblower may lodge a complaint with an external regulatory body if they are not satisfied with the outcome of the investigation or a review.

12 Training and promotion of this policy

The Company is aware of the importance of implementing this Policy and a Whistleblower framework.

Promotion and Communication

The Company will make this Policy available to all of the Company's officers, employees and others outside the organisation by:

- a) Providing training on Rapnet;
- b) Posting the Policy on the Company's intranet;
- c) Setting out the Policy in relevant Employee Handbooks;
- d) Incorporating the Policy in employee inductions; and
- e) Posting relevant sections of the Policy on the Company's external website for relevant third party suppliers to view.

Training

The Company will provide training to all new employees and refresher training annually to existing employees.

Eligible Recipients who work for the Company will receive training in the Company's processes for receiving and handling disclosures, including training relating to confidentiality and the prohibitions against Detrimental Conduct.

13 Policy Review

This Policy may be reviewed from time to time at the Company's discretion and does not form part of any employee's contract of employment. This Policy will be published with other policies of the Company relating to employment on the Company's internal and external websites.

14 Breach of Policy

Breach of this Policy may lead to disciplinary action (including termination of employment or engagement). An individual may also be exposed to criminal or civil liability for a breach of relevant legislation.

15 Document History

15.1 Revisions

Date	Change	Author	Signoff
29 July 2021	Created Policy	Greg King	Tina Purcell