

Purpose of the Policy

The Environmental Group Limited (EGL) is committed to conducting its businesses within the law and with integrity and honesty. The Board wishes to foster an internal culture where people feel comfortable, raising concerns that EGL is failing to meet those standards.

The Corporations Act 2001 (Cth) sets a legal framework under which a person (Whistleblower) can make disclosure, anonymously if they choose, about certain wrongdoings (Disclosable Matter) and can (in certain circumstances) be protected against (i) loss of anonymity, (ii) loss of confidentiality, (iii) any detriment.

The Company and its Executives and Business Units Managers have obligations under the Corporations Act 2001 (Cth) if they receive a report from a Whistleblower.

This policy has been put in place to ensure employees and other Disclosers can raise concerns regarding any misconduct or improper state of affairs or circumstances of the Employer (including any related entities of the Employer) (the Employer) without being subject to victimization, harassment or discriminatory treatment.

You are encouraged to report any wrongdoing by us or our employees that falls short of our aspirations. However, we recognize that you may not always feel comfortable about discussing your concerns internally — especially if you believe we (or one or more of us) are responsible for the wrongdoing.

This policy aims to clarify how we support you so that you:

- know how to report your concerns;
- know what will happen if you report your concerns; and
- feel comfortable and safe reporting your concerns.

This Policy does not form part of any employment contract or industrial instrument.

Who the Policy applies to

Any person who works with us, or for us (Eligible Person) is covered by this Policy.

An Eligible Person is a person who:

- is employed directly by us;
- works for us via an employment agency;
- supplies goods or services to us as an independent contractor;
- is an Officer of the Company or an associate of the Company; or
- is a relative, dependent or spouse of an individual mentioned above.

Matters the Policy applies to

You are encouraged to make a disclosure of any Disclosable Matter which you observe or have a reasonable basis for suspecting has occurred, is occurring, or may occur.

In particular, you should disclose the occurrence or likely occurrence of any of the following:

- the commission of a criminal offence;
- dishonest behaviour;
- fraudulent activity;
- unlawful, corrupt or unethical use of company funds or practices;
- improper or misleading accounting or financial reporting practices;
- behavior that is oppressive, discriminatory or grossly negligent;
- unsafe work practices;
- a serious risk to the health and safety of any person at the workplace;
- a serious risk to public health, public safety or the environment, or
- behavior which may cause financial loss to the Employer, damage its reputation or be otherwise detrimental to the Employer's interests;

A matter may be a Disclosable Matter even if it does not involve a contravention of a particular law, or if the matter reported turns out to be incorrect.

For the avoidance of doubt, Disclosable Matters do not include:

- personal work-related grievances (including but not limited to grievances or complaints about a person's current or former employment or engagement that do not have broader implications for the Company);
- interpersonal conflict between employees or suppliers;
- decisions relating to employment (such as transfers, promotions, disciplinary action or termination);
- matters which are determined by the Company to fall outside of this Policy; or
- matters which the discloser knows to be untrue or has been wilfully blind as to whether the matter is true.

Examples of Disclosable Matters:

- payments of bribes to foreign officials;
- using unlicensed or pirated software; and
- submitting fraudulent invoices;

Defined Terms

- **Board** means the Board of Directors of the Company.
- **Company** means The Environmental Group Limited (ACN 000 013 427).
- **Company Secretary** means the Company Secretary of the Company.
- **Corporations Act** means the Corporations Act 2001 (Cth).
- **Director** means a director of the Company.
- **Employee** means any employee of the Company.
- **Person of Responsibility** means a **Director, Company Secretary or Senior Employee**.
- **Whistleblower** means a person reporting a matter under the policy and invoking protections under the Whistleblower Act.
- **Whistleblower Act** means Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019.
- **Whistleblower Policy** means the policy covered by this document.
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Detrimental Conduct means and threatened or actual conduct against that that could cause a detriment to you as a result of you making a disclosure under this Policy, including: (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; (j) any other damage to a person.

Disclosable Matter means a matter where the discloser has observed or has reasonable grounds to suspect that the information concerns misconduct or an improper state of affairs or circumstances in relation to the Company and can include but is not limited to a matter where the discloser has reasonable grounds to suspect the Company, or an officer or employee of the Company, has engaged in conduct that (i) is an offence against or contravention of a Relevant Act; (ii) is an offence against any Commonwealth law punishable for 12 months or more by imprisonment; or (iii) represents a danger to the public or the financial system.

Eligible Recipient means:

- a) the Company's Whistleblower Protection Officer;
- b) a Director; and
- c) the Company's appointed external auditor from time to time

Protected Communication means a communication from an Eligible Person that clearly identifies to the Eligible Recipient both (i) that the communication is a Whistleblower Report and (ii) that the Eligible Person seeks the communication to be dealt with under this Policy.

Public Interest Disclosure means a disclosure where; (a) at least 90 days have passed since the discloser made the disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation; (b) the discloser does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure; (c) the disclosure of the information is in the public interest; and (b) before making the public interest disclosure, the discloser has given written notice to the body in which the previous disclosure was made that (i) includes sufficient information to identify the previous disclosure; and (ii) states that the discloser intends to make a public interest discloser.

Relevant Act means

- i. the Corporations Act;
- ii. the Australian Securities and Investments Commission Act 2001;
- iii. the Banking Act 1959; (iv) the Financial Sector (Collection of Data) Act 2001;
- iv. the Insurance Act 1973;
- v. the Life Insurance Act 1995;
- vi. the National Consumer Credit Protection Act 2009;
- vii. the Superannuation Industry (Supervision) Act 1993; or
- viii. an instrument made under an Act referred to in any of subparagraphs (i) to (viii).

Whistleblower Protection means:

- identity protection;
- protection from Detrimental Conduct;
- protection from enforcement of contractual or other remedies against the person on the basis of the disclosure;
- compensation and other remedies under the Corporations Act; and
- civil, criminal and administrative liability protection

Whistleblower Protection Officer means a person appointed by the Board to that role from time to time and authorised by the Board to receive disclosures of Disclosable Matters.

Whistleblower Report means a communication (verbal, written, electronic communication or otherwise) by an Eligible Person about a Disclosable Matter that conforms to this this Policy.

Wrongful Purpose(s) means for example, purpose or purposes (i) other than provided for in the Whistleblower Act, (ii) for malicious or mischievous purposes or (iii) to pursue a grudge or vendetta against another employee or the Company.

Who can receive a disclosure

Firstly, consider if you are an Eligible Person under this Policy. If not, consider other means to deal with your concerns.

Secondly, consider if the matter you seek to disclose is a Disclosable Matter under this Policy. If not one alternative would be to discuss the matter with a Person of Responsibility you trust.

You may seek confidential advice from the Company’s Whistleblower Protection Officer about whether a matter is a Disclosable Matter, or about the operation of the Whistleblower Protections, prior to making a formal disclosure. You may also seek such information from an independent legal adviser.

A Disclosure should only be made to an Eligible Recipient, ASIC, APRA, or any other Commonwealth body prescribed by regulation.

We encourage you to make disclosure of Disclosable Matters in the following order:

- a) firstly, to the Company’s Whistleblower Protection Officer;
- b) secondly, if the matter involves the Whistleblower Protection Officer, to a Director;
- c) thirdly, if the matter involves a Director; to another Director or to the Company’s appointed external auditor;
- d) fourthly, to ASIC, APRA, or any other Commonwealth body prescribed by regulation.

However, you are not bound to follow this order. Disclosures of Disclosable Matters can also be made to ASIC, APRA or to another Commonwealth body prescribed by regulation and may still qualify for protection under the Corporations Act without making a prior disclosure internally.

A disclosure made to a legal practitioner for the purposes of obtaining legal advice or representation in relation to the operation of the Whistleblower provisions in the Corporations Act are also protected. A Whistleblower may also seek external advice from or make a disclosure to parties outside the organization such as regulatory bodies, journalists and members or parliament under certain circumstances.

A Whistleblower is also entitled to make an emergency disclosure to a journalist or parliamentarian where the matter qualifies as a ‘public interest disclosure’. It is important that you understand the criteria for making a public interest disclosure or an emergency disclosure, especially the requirements that the disclosure must have previously been made to ASIC, APRA or a Commonwealth Body prescribed by regulation, and written notice being provided to the external body to which the disclosure was previously made. In the case of a public interest disclosure, at least 90 days must have passed since the previous disclosure.

You should obtain your own independent legal advice prior to making a public interest disclosure or an emergency disclosure.

How to make a disclosure

When seeking to make a Whistleblower Report, you must at that same time (i.e. during the same communication) (i) clearly identify that the communication is a Whistleblower Report and (ii) that you seek the communication to be dealt with under this Policy. If you fail to clearly identify your communication as a Protected Communication at the first instance, then it cannot be dealt with under this Policy and will not be treated as a Whistleblower Report.

You may make a written Whistleblower Report anonymously and still qualify for protection under the Corporations Act 2001 (Cth). However, if you remain anonymous, then this may hamper our ability to investigate or act upon your concerns. You may remain anonymous while making a disclosure, over the course of any investigation, and after the investigation is finalized. You may also refuse to answer any questions that you feel could reveal your identity. If you make an anonymous disclosure, we encourage you to maintain communication with us via an anonymous telephone number or email address and use a pseudonym in your communications with us.

You can make the disclosure via email, post or telephone call as follows:

- By email: andrew.bush@egl.com.au
- By post: Attn. Andrew Bush. The Environmental Group Limited, Suite 2.03, Level 2, 315 Ferntree Gully Road, Mount Waverly, VIC 3149 Melbourne, Australia
- By telephone: 0409 130 650

If your initial Whistleblower Report is verbal, you may be requested to put your concerns in writing if that is essential for the matter to be dealt with.

In making a Whistleblower Report you expressly affirm and promise that it is not being made for a Wrongful Purpose or for Wrongful Purposes.

Support, practical and Legal protections for disclosures

Once a valid Whistleblower Report is made to an Eligible Recipient by an Eligible Person, the Whistleblower is entitled to the Whistleblower Protections under the Corporations Act. To give force to the Whistleblower Protections, the Company will take all reasonable steps to protect the identity of the individual making a disclosure, including, though not limited to providing assistance to manage stress, time or performance impacts or other challenges resulting from the disclosure or investigation.

The Whistleblower Protections apply to internal disclosures, disclosures made externally to the Company auditor or to ASIC, APRA or a Commonwealth Body prescribed by regulation, independent legal advisors, or those receiving public interest disclosures or emergency disclosures in accordance with the Corporations Act.

Identity Protection

We cannot disclose the identity of a discloser or information that is likely to lead to the identification of the discloser (which they have obtained directly or indirectly because the discloser made a disclosure that qualifies for the Whistleblower Protections, save that we may disclose your identity to:

- a) ASIC, APRA, or a member of the Australian Federal Police;
- b) to a legal practitioner (for the purposes of obtaining legal advice or legal representation about the Whistleblower provisions in the *Corporations Act*);
- c) to a person or body prescribed by regulations; or
- d) with your consent.

We may disclose information contained in a disclosure with or without your if:

- a) the information does not include your identity;
- b) we have taken all reasonable steps to reduce the risk that you will be identified from the information; and
- c) it is reasonably necessary for investigating the issues raised in the disclosure.

It is illegal for us to identify a discloser or disclose information that is likely to lead to the identification of the discloser, outside of the exceptions set out above. If you believe that we have breached this obligation, you may make a complaint to the Whistleblower Protection Officer, or to ASIC or APRA for investigation.

Protection from Detrimental Conduct

We cannot engage in conduct that causes detriment to a discloser (or another person), in relation to a disclosure, if:

- a) we believe or suspects that the discloser (or another person) made, may have made, proposes to make or could make a disclosure that qualifies for protection; and
- b) the belief or suspicion is the reason, or part of the reason, for the conduct.

In addition, we cannot make a threat to cause detriment to a discloser (or another person) in relation to a disclosure. A threat may be express or implied, or conditional or unconditional. A discloser (or another person) who has been threatened in relation to a disclosure does not have to actually fear that the threat will be carried out.

Examples of Detrimental Conduct that are prohibited under the law are things such as termination of employment.

Examples of things which are not Detrimental Conduct would be action that is reasonable to protect a discloser from detriment (such as moving the person to a different work location), or managing a discloser's unsatisfactory work performance.

Compensation and other remedies

A discloser (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) we failed to take reasonable precautions and exercise due diligence to prevent the Detrimental Conduct occurring.

We encourage anyone making a disclosure under this Policy to seek their own independent legal advice about available remedies.

Civil, criminal and administrative liability protection

Disclosers are protected from any of the following in relation to a disclosure:

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

Please note that the Whistleblower Protections do not grant immunity for any misconduct a discloser has engaged in that is revealed in their disclosure

Handling and investigating a disclosure

An Eligible Recipient of a valid Whistleblower Report shall (i) seek to resolve the Disclosable Matter (i.e. cause wrongdoing to cease and not recur) and at the same time seek to (ii) protect the confidentiality, anonymity and interests of the Whistleblower under the provisions of this Policy.

The Whistleblower Protection Officer will carry out a preliminary review of the disclosure and will decide whether the Whistleblower Report constitutes a Disclosable Matter requiring investigation. The outcome of this review will be communicated to the discloser where possible. Not all Whistleblower Reports will require investigation.

Where an investigation is warranted, the Whistleblower Protection Officer will either conduct or commission an investigation. The Company will ensure that investigations are carried out in a fair manner, and in as timely a manner as possible, having regard to the nature of the disclosure.

Any investigation will be dependent on the quality and detail provided in a Whistleblower Report. Investigations may be hampered if we have no means to contact you to obtain further information about the disclosure.

We will provide you with regular updates on the progress on an investigation where possible.

Investigations will conclude with a finding by the Whistleblower Protection Officer or other investigator. At the end of an investigation, the written findings of the investigation will be reported to the Board and communicated to the discloser where possible.

The Company will investigate the Disclosable Matter as soon as is reasonably practicable, by examining all the reported allegations and associated facts of the matter.

The matter will be documented, and the findings reported to the Board. The Whistleblower will be kept informed as to how progress is being made.

If possible, you will be informed of the outcome of the investigation and of any action that is proposed to rectify any wrongdoing or malpractice.

Ensuring fair treatment of individuals mentioned in a disclosure

We will ensure fair treatment of a Whistleblower by:

- ensuring that all disclosures will be handled confidentially;
- ensuring that all disclosures are assessed, and investigated where warranted;
- where investigations are warranted, they will be conducted objectively, fairly and independently; and
- ensuring that employees who are the subject of investigations are advised about the disclosure and afforded procedural fairness and natural justice.

We will protect the confidentiality of a Whistleblower by:

- ensuring that all personal information or reference to the discloser witnessing an event is redacted;
- where possible, contacting a discloser to help identify certain aspects of their disclosure that could inadvertently identify them; and
- having disclosures handled and investigated by qualified staff.
- ensuring that all paper and electronic documents and other materials relating to disclosures are stored securely;
- ensuring that access to all information relating to a disclosure is limited to those directly involved in managing and investigating the disclosure;
- ensuring that only a restricted number of people who are directly involved in handling and investigating a disclosure will be made aware of a discloser's identity (subject to the discloser's consent) or information that is likely to lead to the identification of the discloser;
- ensuring that communications and documents relating to the investigation of a disclosure will not to be sent to an email address or to a printer that can be accessed by other staff members; and
- reminding each person who is involved in handling and investigating a disclosure about the confidentiality requirements of the Whistleblower Protections, including that an unauthorized disclosure of a discloser's identity may be a criminal offence.

If you believe that confidentiality, anonymity, or Whistleblower Protection are not being dealt with properly then you should immediately inform the Whistleblower Protection Officer.

We will protect disclosers from Detrimental Conduct by:

- as soon as possible after receiving a disclosure, processes for assessing the risk of detriment against a discloser and other persons (e.g. other staff who might be suspected to have made a disclosure) will commence;
- advising disclosers of support services (including counselling or other professional or legal services) that are available;
- advising on strategies to help a discloser minimize and manage stress, time or performance impacts, or other challenges resulting from the disclosure or its investigation;
- taking appropriate action to protect a discloser from the risk of detriment, such as moving a discloser to another work location, permitting (or requiring) the discloser to work from home, reassigning the discloser to another role at the same level, making other modifications to the discloser’s workplace or the way they perform their work duties, or reassigning or relocating other staff involved in the Disclosable Matter;
- ensuring that management are aware of their responsibilities to maintain the confidentiality of a disclosure, address the risks of isolation or harassment, manage conflicts, and ensure fairness when managing the performance of, or taking other management action relating to, a discloser;
- having procedures on how a discloser can lodge a complaint if they have suffered detriment, and the actions the entity may take in response to such complaints (e.g. the complaint could be investigated as a separate matter).

We encourage anyone making a disclosure under this Policy who believes that they have suffered detriment to seek their own independent legal advice or to make a complaint to ASIC, APRA or the ATO.

Ensuring the Policy is easily accessible

The policy will be held within the Company’s online filing system and will be maintained and updated by the Company Safety and Quality Systems Manager. The Policy will be included in employee induction packs and is available on our website.