

WHISTLEBLOWER POLICY

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 when EGL is failing to meet those standards.

This Whistleblower Policy ('Policy') has been put in place to provide information on making whistleblower disclosures. It set out how EGL protects whistleblowers from retaliation, victimisation, harassment or discriminatory treatment when a legitimate disclosure is made in accordance with this Policy and legislative requirements. This Policy forms part of EGL's risk management and corporate governance framework and is one of the ways that EGL can identify and correct wrongdoing within its businesses. Eligible Whistleblowers are encouraged to report wrongdoing that falls short of EGL's aspirations.

This Policy sets out:

- the purpose of the Policy;
- who the Policy applies to;
- the matters the Policy applies to;
- who can provide advice on and receive a disclosure;
- how to make a disclosure;
- legal protections for Whistleblowers;
- support and practical protections for Whistleblowers;
- handling and investigating disclosures;
- ensuring fair treatment for individuals mentioned in disclosures; and
- how this Policy is maintained and accessible.

Key defined terms are set out in the definitions section at the end of this Policy.

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

WHO THE POLICY APPLIES TO

An Eligible Whistleblower is a person who is a:

- current or former officer or employee of EGL, including permanent, part time, fixed term or temporary;
- current or former supplier of goods or services to EGL (whether paid or unpaid) or an employee of such a supplier;
- current or former associate of EGL; or
- relative, dependent or spouse of an individual mentioned above.

MATTERS THE POLICY APPLIES TO

Eligible Whistleblowers are encouraged to make a disclosure of any Disclosable Matter which the person observes or has a reasonable basis for suspecting has occurred, is occurring, or may occur.

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 EGL and can include, but is not limited to a matter where the discloser has reasonable grounds to suspect EGL, or an officer or employee of EGL, has engaged in or seeks to deliberately conceal 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.
- (iv) involves the commission of a criminal offence;
- (v) involves fraudulent activity, financial irregularity or money laundering;
- (vi) is unlawful, corrupt or involves unethical use of EGL funds or practices; or
- (vii) involves improper or misleading accounting or financial reporting practices.

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 EGL);
- interpersonal conflict between employees or suppliers;
- decisions relating to employment (such as transfers, promotions, disciplinary action or termination); or
- matters which the discloser knows to be untrue or has been wailfully blind as to whether the matter is true.

Disclosures which are not about a Disclosable Matter do not qualify for protection under the Corporations Act. False reports have the potential to cause substantial reputational damage to EGL and its officers and employees and, if made by an officer or employee of EGL, will treated as a disciplinary matter.

WHO CAN RECEIVE A DISCLOSURE

A disclosure of a Disclosable Matter should only be made to an Eligible Recipient or an External Regulatory Body.

Eligible Recipients:

Within EGL	EGL’s Whistleblower Protection Officer Any Director of EGL Any C-level executive of EGL
External recipients	EGL’s appointed external auditor (or a member of the auditor’s team)

External Regulatory Bodies are ASIC, APRA, or any other Commonwealth body prescribed by regulation.

Confidential advice is available from EGL's Whistleblower Protection Officer about whether a matter is a Disclosable Matter, or about the operation of this Policy prior to a disclosure being made. Eligible Whistleblowers may also seek independent legal advice.

EGL encourages Eligible Whistleblowers to make disclosure of Disclosable Matters in the following order:

- a) firstly, to EGL'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 EGL's appointed external auditor; and
- d) fourthly, to any of the other External Regulatory Bodies

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.

An Eligible Whistleblower is also entitled to make an Emergency Disclosure or a Public Interest Disclosure to a journalist or parliamentarian. The criteria for making a public interest disclosure or an emergency disclosure includes the requirement that the disclosure must have previously been made to an External Regulatory Body 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.

EGL recommends that Eligible Whistleblowers obtain independent legal advice prior to making a Public Interest Disclosure or an Emergency Disclosure.

HOW TO MAKE A DISCLOSURE

An Eligible Whistleblower may report a Disclosable Matter directly to an Eligible Recipient or to an External Regulatory Body.

EGL recommends that any disclosures made under this Policy:

- (i) clearly identify that the communication is a Whistleblower Report; and
- (ii) state that the communication to be dealt with under this Policy.

A Whistleblower Report can be made anonymously and still qualify for protection under the Corporations Act. However, reports made anonymously may hamper the ability to investigate or act upon the disclosure. Anonymity can be requested when making a disclosure, over the course of any investigation, and after the investigation is finalised. Disclosers who wish to remain anonymous may refuse to answer any questions that could reveal their identity and may maintain communications via an anonymous telephone number or email address and use a pseudonym.

Whistleblower Reports may be made to EGL's Whistleblower Protection Officer at any time (including outside of business hours) via any of the following methods:

- By email: andrew.bush@egl.com.au
- By post: Attn. Andrew Bush. The Environmental Group Limited, Suite 2.01, Level 2, 315 Ferntree Gully Road, Mount Waverly, VIC 3149 Melbourne, Australia
- By telephone: 0409 130 650

If a Whistleblower Report is verbal, EGL may request that it be put in writing.

LEGAL PROTECTIONS FOR WHISTLEBLOWERS

Once a valid Whistleblower Report is made to an Eligible Recipient by an Eligible Whistleblower, the Whistleblower is entitled to the Whistleblower Protections under the Corporations Act. The Whistleblower Protections apply to all valid Whistleblower Reports and do not have to be specially requested.

Identity Protection

EGL cannot disclose the identity of a discloser or information that is likely to lead to the identification of the discloser other than 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 the discloser's consent.

EGL may disclose information contained in a disclosure with or without the discloser's consent if:

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

EGL cannot 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 a Whistleblower believes that EGL has breached this obligation, a complaint can be made to the Whistleblower Protection Officer, or to a regulatory body such as ASIC, APRA or the ATO for investigation.

Protection from Detrimental Conduct

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

- a) EGL believes 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, EGL 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 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) EGL failed to take reasonable precautions and exercise due diligence to prevent the Detrimental Conduct occurring.

EGL encourages 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 which is revealed in their disclosure.

SUPPORT AND PRACTICAL PROTECTION FOR WHISTLEBLOWERS

To give force to the Whistleblower Protections, EGL will take all reasonable steps to support an 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.

Eligible Whistleblowers may also access EGL's employee assistance program facilitated by Eudoxia (telephone number: 1300 307 111).

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. EGL 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 may depend on the quality and detail provided in a Whistleblower Report. Investigations may be hampered if EGL has no means to contact the Whistleblower to obtain further information or evidence about the disclosure.

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

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

If possible, the Whistleblower 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

EGL 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.

EGL 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;
- 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 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 unauthorised disclosure of a discloser's identity may be a criminal offence.

Concerns that confidentiality, anonymity, or Whistleblower Protections are not being dealt with properly should be reported to the Whistleblower Protection Officer.

EGL will protect disclosers from Detrimental Conduct by:

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- assessing the risk of detriment against a discloser and other persons (e.g. other staff who might be suspected to have made a disclosure) as soon as possible after receiving a disclosure;
- advising disclosers of support services (including counselling or other professional or legal services) that are available;
- advising on strategies to help a discloser minimise 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; and
- having procedures on how a discloser can lodge a complaint if they have suffered detriment, and the actions EGL may take in response to such complaints (e.g. the complaint could be investigated as a separate matter).

Whistleblowers who believe that they have suffered detriment after making a disclosure under this Policy may 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 EGL's online filing system and will be maintained and updated by EGL's Safety and Quality Systems Manager. The Policy will be included in employee induction packs and is available on our website.

All employees will receive training about this Policy and their rights and obligations under it. Persons listed as Eligible Recipients will also receive training on how to receive, respond and manage a whistleblower report in line with this Policy.

POLICY REVIEW

The Board will conduct a biennial review of this Policy to ensure that it is operating effectively and whether any changes are required as a result of new laws or regulations.

DEFINED TERMS:

APRA means the Australian Prudential Regulatory Authority.

ASIC means the Australian Securities and Investments Commission.

ATO means the Australian Taxation Office

Board means the Board of Directors of EGL.

Company Secretary means the Company Secretary of EGL.

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

Director means a director of EGL.

Detrimental Conduct means and threatened or actual conduct against that that could cause a detriment to a Whistleblower as a result of 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; and
- j) any other damage to a person.

Eligible Recipient means:

- a) EGL's Whistleblower Protection Officer;
- b) a Director, officer or a senior manager of EGL; and
- c) EGL's appointed external auditor or a member of their team.

Emergency Disclosure means a disclosure where:

- a) the disclosure qualifies for protection under the Corporations Act;
- b) the discloser has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one of more persons or to the natural environment;
- c) before making the further 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 an emergency disclosure;
- d) the disclosure is made to:
 - (i) a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory; or
 - (ii) a journalist; and
- e) the extent of the information disclosed is no greater than is necessary to inform the recipient referred to in paragraph (d) above of the substantial and imminent danger.

External Regulatory Body means:

- a) ASIC;
- b) APRA; or
- c) any Commonwealth body prescribed by legislation.

Public Interest Disclosure means a disclosure where:

- a) the disclosure qualifies for protection under the Corporations Act;
- b) at least 90 days have passed since the discloser made the disclosure to an External Regulatory Body;
- c) the discloser does not have reasonable grounds to believe that action is being, or has been taken, in relation to the disclosure;
- d) the discloser has reasonable grounds to believe that making a further disclosure of the information would be in the public interest; and
- e) before making the further 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 disclosure;
- f) the disclosure is made to:
 - (i) a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory; or
 - (ii) a journalist; and
- g) the extent of the information disclosed is no greater than is necessary to inform the recipient referred to in paragraph (f) above of the Disclosable Matter.

Relevant Act means

- a) the *Corporations Act 2001* (Cth);
- b) the *Australian Securities and Investments Commission Act 2001* (Cth);
- c) the *Banking Act 1959* (Cth);
- d) the *Financial Accountability Regime Act 2023* (Cth);
- e) the *Financial Sector (Collection of Data) Act 2001* (Cth);
- f) the *Insurance Act 1973* (Cth);
- g) the *Life Insurance Act 1995* (Cth);
- h) the *National Consumer Credit Protection Act 2009* (Cth);
- i) the *Superannuation Industry (Supervision) Act 1993* (Cth); or
- j) an instrument made under an Act referred to in any of subparagraphs (a) to (i).

Whistleblower means a person reporting a Disclosable Matter under this Policy and Part 9.3AAA of the Corporations Act.

Whistleblower Policy means the policy covered by this document.

Whistleblower Protection means:

- identity protection;
- protection from Detrimental Conduct;

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- 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 Whistleblower about a Disclosable Matter.