



Whistleblower Policy

East 33 Limited
ACN 636 173 281
(Company)

Table of Contents

1	Purpose	1
2	Application	1
3	Who is a Whistleblower	1
4	Objectives	1
5	Policy	2
	5.1 Whistleblower protection.....	2
	5.2 Disclosable Matters	2
6	Protection of Whistleblower	3
	6.1 When the Policy will operate	3
	6.2 No reprisals.....	3
7	Confidentiality	3
	7.1 Importance of confidentiality	3
	7.2 Protection of confidentiality	3
	7.3 Breaches of confidentiality.....	4
8	Reporting procedures	4
	8.1 Making a report under this Policy	4
	8.2 Making an anonymous report	5
9	Procedures following disclosure	5
10	Investigations	5
11	Reporting	5
12	Training	5
13	Communications to the Whistleblower	6
14	Compensation	6
15	Communication of Policy	6
16	Review and publication of this Policy	6

1 Purpose

The Company is committed to fostering a culture of corporate compliance, ethical behaviour and good corporate governance.

- (a) The purpose of this Whistleblower Policy (**Policy**) is to: help detect and address Disclosable Matters;
- (b) help provide employees and contractors with a supportive working environment in which they feel able to raise issues of legitimate concerns to them and the Company;
- (c) ensure that the Company and its employees and contractors act in a way that reflects its Statement of Values as contained in the Code of Conduct;
- (d) provide information about the protections available to those who report Disclosable Matters;
- (e) provide information about who reports of Disclosable Matters may be made, how they may be made, and how the Company will investigate these reports; and
- (f) help support and protect people who report Disclosable Matters.

2 Application

This Policy applies to all employees (whether permanent, part-time, fixed-term or temporary), contractors, consultants, secondees, volunteers, directors and other insiders of the Company and its wholly owned subsidiaries.

References in this Policy to the Company include references to East 33 Limited and all its subsidiaries.

A person will qualify for protection as a Whistleblower under the *Corporations Act 2001* (Cth) (**Corporations Act**) or *Taxation Administration Act 1953* (Cth) (**Tax Act**) where applicable, if they make a disclosure or report of Disclosable Matters directly to the Company or to another external eligible recipient.

Whistleblowers who report conduct that are not Disclosable Matters under the Corporations Act do not qualify for protection under the Act (or the Tax Act, where relevant). However, such disclosures may attract protection under other legislation, such as the *Fair Work Act 2009* (Cth).

The Company will comply with all applicable legislative requirements.

3 Who is a Whistleblower

A Whistleblower is anyone who makes or attempts to make a report of Disclosable Matters under this Policy (**Whistleblower**).

4 Objectives

The objectives of this Policy are to:

- (a) encourage employees to disclose any malpractice, misconduct or conflicts of interest of which they become aware;
- (b) provide protection for Whistleblowers;

- (c) ensure that all allegations are thoroughly investigated with suitable action taken, where necessary; and
- (d) ensure all employees of the Company receive adequate training about the Policy and their rights and obligations under it.

5 Policy

5.1 Whistleblower protection

This Policy is designed to ensure that honesty and integrity are maintained at the Company. A Whistleblower is protected against adverse employment actions (dismissal, demotion, suspension, harassment, or other forms of discrimination) for raising allegations of malpractice, misconduct or conflicts of interest. Subject to this Policy, a Whistleblower is protected, even if the allegations prove to be incorrect or unsubstantiated.

Employees who participate, or assist in, an investigation will also be protected. Every effort will be made to protect the anonymity of the Whistleblower; however, there may be situations where anonymity cannot be guaranteed. In such situations, the Whistleblower will be fully briefed.

5.2 Disclosable Matters

This Policy is not designed to deal with general employment grievances and complaints. That is, those work-related grievances that do not relate to detriment or threat of the discloser or do not qualify for protection under the Corporations Act.

All employees should be aware that, if an employee makes a false report, deliberately, maliciously, or for personal gain, that employee may face disciplinary action.

Disclosable Matters include, but is not limited to:

- (a) dishonesty;
- (b) misconduct, including fraud, negligence, breach of trust and breach of duty;
- (c) fraudulent;
- (d) corruption;
- (e) illegal activities (including theft, drug sale/use, violence, threatened violence, or criminal damage against the Company assets/property);
- (f) acts or omissions in breach of commonwealth or state legislation or local authority by-laws;
- (g) unethical behaviour;
- (h) behaviour that poses a significant risk to public safety;
- (i) other serious improper conduct (including gross mismanagement, serious and substantial waste of Company resources, or repeated breaches of administrative procedures);
- (j) unsafe work-practices;
- (k) any other conduct which may cause financial or non-financial loss to the Company or be otherwise detrimental to the interests or reputation of the Company, or any of its employees;
- (l) the deliberate concealment of information tending to show any of the matters listed above;

- (m) potential misconduct or an improper state of affairs or circumstances in relation to the Company; or
- (n) any other kind of misconduct or an improper state of affairs or circumstances in relation to the Company.

6 Protection of Whistleblower

6.1 When the Policy will operate

This Policy protects the Whistleblower against any reprisals, provided that the Whistleblower identifies themselves, and they have an honest and reasonable belief of the existence of Disclosable Matters.

6.2 No reprisals

No alleged malpractice or misconduct which meets the above-mentioned conditions will give rise to any reprisals, or threat of reprisals, against the Whistleblower, unless the Whistleblower is a participant in the prohibited activities with respect to which the complaint is made. Therefore, the Whistleblower is protected from civil liability (e.g. legal action for breach of an employment contract), criminal liability (e.g. attempted prosecution for unlawfully releasing information) and administrative liability (e.g. disciplinary action).

If the Whistleblower was involved in the activities, the decision to file the complaint is only likely to affect the extent of the disciplinary measures, if any, that may eventually be taken against such Whistleblower. Effectively, this means that the Company, and its directors, officers, employees and agents, will not penalise, dismiss, demote, suspend, threaten or harass a Whistleblower, or transfer the Whistleblower to an undesirable job, or location, or discriminate in any manner against the Whistleblower, to take reprisals, or to retaliate, as a result of the Whistleblower having reported an act that is illegal or unethical, or deemed illegal or unethical, unless the Whistleblower is a participant in the illegal or unethical act or acts.

The Company considers any reprisals against a Whistleblower to be a serious breach of this Policy and one likely to result in disciplinary measures, including dismissal. This protection applies to anyone providing information related to an investigation pursuant to this Policy.

If a Whistleblower believes they have suffered detriment they may seek independent legal advice or contract regulatory bodies, such as ASIC, APRA or the ATO.

7 Confidentiality

7.1 Importance of confidentiality

The Company recognises that maintaining appropriate confidentiality is crucial in ensuring that potential Whistleblowers come forward and disclose their knowledge, or suspicions, about malpractice or misconduct in an open and timely manner and without fear of reprisals being made against them.

The Company will take all reasonable steps to protect the identity of the Whistleblower, and will adhere to any statutory requirements in respect of the confidentiality of disclosures made. What constitutes reasonable steps is to be considered in light of the fact that it is illegal for a person to identify a Whistleblower, or disclose information that is likely to lead to the identification of the discloser.

In appropriate cases, disclosure of the identity of the Whistleblower, or the allegation made by them, may be unavoidable, such as if court proceedings result from a disclosure pursuant to this Policy.

7.2 Protection of confidentiality

In protecting the identity of the Whistleblower, those who receive disclosures will:

- (a) refer to the discloser in a gender-neutral context;
- (b) redact all personal information or reference to the disclosure on communications; and
- (c) liaise with the Whistleblower to identify aspects of their disclosure that could inadvertently identify them.

7.3 Breaches of confidentiality

A Whistleblower can lodge a complaint with a regulator, such as ASIC, APRA or the ATO for investigation on a breach of confidentiality.

8 Reporting procedures

8.1 Making a report under this Policy

If an employee would like to make a report to an eligible recipient under the Australia whistleblower laws (and receive the protections offered under those laws), they can make a report to:

- (a) The Manager;
- (b) The General Counsel of East 33 (if there is one);
- (c) Any Director; or
- (d) Company Secretary.

(Recipients).

Reports (including anonymous reports) can be made confidentially to any of the above Recipients. Recipients may also be contacted by email, or by post to the address detailed at the end of this policy.

Reports under the Australian whistleblower laws can also be made to the following external eligible recipients:

- (a) a lawyer (but not one who is employed by the Company) for the purposes of obtaining legal advice or representation;
- (b) the Australian Securities and Investments Commission (**ASIC**), the Australian Prudential Regulation Authority (**APRA**), the Commissioner of Taxation, or another appropriate Commonwealth body prescribed by regulation;
- (c) under certain circumstances, to a journalist or member of Commonwealth, state, or territory parliaments in accordance with the requirements set out in the Corporations Act for making an 'emergency disclosure' or a 'public interest disclosure'; and
- (d) if the report relates to the Company's tax affairs, a registered tax agent or BAS agent of the Company.

All claims of malpractice or misconduct should provide specific, adequate and pertinent information with respect to, among other things, dates, places, persons, witnesses, amounts, and other relevant information, in order to allow for a reasonable investigation to be conducted. If the Whistleblower discloses his or her name, the person receiving the claim will acknowledge having received the complaint, and may initiate a follow-up meeting. However, if the claim is submitted on an anonymous basis, there will be no follow-up meeting regarding the claim of malpractice or misconduct and the Company will be unable to communicate with the Whistleblower if more information is required, or if the matter is to be referred to external parties for further investigation.

Please remember that all claims of malpractice or misconduct received are treated on a confidential basis and Whistleblowers are encouraged to disclose their identities, to obtain the

protection afforded to them at law. Nonetheless, anonymous disclosures are still protected under the Corporations Act.

8.2 Making an anonymous report

The Company recognises that there may be issues of such sensitivity that an employee may wish to make a report anonymously.

Anonymous reports can be made to any of the Recipients or eligible external recipients by contacting them by phone, email, or post.

9 Procedures following disclosure

Once a report of suspected malpractice or misconduct has been received from a Whistleblower, who has provided reasonable grounds for his or her belief that malpractice or misconduct has occurred, an investigation of those allegations will commence.

All material violations and any actions which may be required as a result of the investigations will be reported to the Board.

10 Investigations

Investigations will be conducted promptly and fairly with due regard for the nature of the allegation and the rights of the persons involved in the investigation.

Evidence, including any materials, documents or records shall be held by the investigator, and held securely. The person receiving the disclosure must report it as soon as possible to the Board. The Board will then determine if the allegation is, in fact, pertinent to any of the issues mentioned in this Policy.

The Board will determine the appropriate method for the investigation. In appropriate cases, the Board may ask for the assistance of an internal or an external accounting or legal specialist, as the Board deems necessary.

During the investigation, the investigator will have access to all of the relevant materials, documents, and records. The directors, officers, employees and agents of the Company must cooperate fully with the investigator. The investigator will also be responsible for ensuring that the individuals mentioned in the disclosure are treated fairly.

During the investigation, the Board will use all reasonable means to protect the confidentiality of the information regarding the Whistleblower.

11 Reporting

At the conclusion of the investigation, the investigator will prepare a report of the findings for the Board. If the final report indicates that the malpractice or misconduct has occurred, the final report will include recommendations for steps to be taken to prevent the malpractice or misconduct from occurring in the future. It will also outline any action that should be taken to remedy any harm or loss arising from the malpractice or misconduct. This may include disciplinary proceedings against the person responsible for the conduct, and the referral of the matter to appropriate authorities, as is deemed necessary by the Board.

12 Training

All employees, management, and potential investigators of the Company will receive periodic training in relation to their rights and obligations under this Policy and under applicable Whistleblower laws. Policy

13 Communications to the Whistleblower

The Company will ensure that, provided the claim was not submitted anonymously, the Whistleblower is kept informed of the outcomes of the investigation of his or her allegations, subject to the considerations of privacy of those against whom allegations are made.

The Whistleblower will have the opportunity to nominate whether they would like to receive such communications via telephone, email, or mail.

14 Compensation

A Whistleblower may seek compensation and other remedies through the courts if they suffer loss, damage, or injury because of a disclosure, or the Company fails to take reasonable precautions and exercise due diligence to prevent the detrimental conduct. If a Whistleblower seeks compensation they are encouraged to obtain independent legal advice.

15 Communication of Policy

This Policy will be communicated and promoted at all levels of the Company's business and disclosed on the Company's website for reference by external stakeholders.

16 Review and publication of this Policy

The Board will review this policy annually. This policy may be amended by resolution of the Board.

This policy is available on the Company's website. Key features are published in:

- (a) either the annual report or on the Company's website; and
- (b) in the Appendix 4G to be lodged with the ASX at the same time as lodgement of the annual report.

Making a Report

If you would like to make a report, you can do so by:

Attention: Company Secretary

Email: cosec@east33.sydney

You can chose to remain anonymous using any of the above methods to lodge a report.

Approved by the Board

Date: 14 October 2020