

Whistleblower, Escalation and Incident Management Policy

1. PURPOSE

As part of our commitment to creating and maintaining a transparent and ethical culture across our business, Envirosuite Limited has established mechanisms for people to raise concerns about business conduct and ethical issues involving the Envirosuite Group of companies, Envirosuite Limited, its subsidiaries and related bodies corporate (Envirosuite or the Company). An important element of this commitment is ensuring that where suspicions of fraudulent, corrupt, unethical or inappropriate behaviour are raised, they are investigated rigorously, fairly and promptly and without detriment or victimisation to the whistleblower.

This policy sets out:

- Who may make a report under this policy;
- Conduct that may be reported under this policy;
- Systems for whistleblowers to report disclosable matters;
- Protections and support available to whistleblowers; and
- Our incident management and investigation process.

You are encouraged to speak up whenever you suspect wrongdoing.

A copy of this policy will be made available via the Envirosuite intranet and on our website.

2. WHISTLEBLOWERS

A whistleblower is a person who raises a concern or makes a report about misconduct, unlawful activity or inappropriate behaviour or circumstances in relation to Envirosuite. This policy will protect “eligible whistleblowers” to the extent that their disclosure of information relates to “Reportable Conduct” as both concepts are defined below.

- a. An “eligible whistleblower” includes anybody who is, or has been, one of the following in relation to Envirosuite:
- b. An employee;
- c. An officer;
- d. A customer or supplier, or employee of a customer or supplier;
- e. An associate; or
- f. A relative or dependent of any individual described above.

Throughout this Policy “eligible whistleblowers” are referred to as whistleblowers.

3. REPORTABLE CONDUCT

A disclosure may be made under this policy if the whistleblower has reasonable grounds to suspect misconduct, unlawful activity or inappropriate behaviour or circumstances, in relation to Envirosuite. Such matters are referred to in this policy as “whistleblower issues”.

Examples of whistleblower issues include:

- a. Fraud or financial misconduct, including misuse of Envirosuite funds, property or assets or improper accounting, audit

or reporting practices;

- b. Bribery or corruption, including where someone offers or accepts a bribe, or engages in unlawful or improper behaviour to gain an advantage;
- c. Improper communication with an Envirosuite competitor (such as a discussion about prices or improperly influencing the outcome of tenders);
- d. Unsafe work-practices or any other conduct endangering the health and safety of any person;
- e. Coercion, harassment or discrimination against an individual;
- f. Activity that poses a substantial risk to the environment;
- g. Conduct that indicates systematic issues relating to financial management matters;
- h. Failure to comply with legal or regulatory requirements;
- i. Concealment of, or concealment of information tending to show, wrongdoing; and
- j. Engaging in or threatening to engage in harmful conduct against someone who has made a disclosure or is suspected of making a disclosure or is intending to make a disclosure under this policy.

Whistleblower issues are not the same as 'Personal Work-Related Grievances' and general HR concerns, which may include interpersonal conflict between employees or decisions related to an individual's terms of employment which are unrelated to the fact that the individual is, or intends to become, a whistleblower.

If you wish to raise a Personal Work-Related Grievance or HR issue, please contact your Manager in the first instance. Any Personal Work-Related Grievance raised via the whistleblower policy will not be considered as a whistleblower issue and instead will be forwarded to the relevant area to review.

4. MAKING THE DISCLOSURE

Disclosures can be made via Whispli, an independent third-party platform for anonymous and confidential whistleblowing. The procedure for making a disclosure via Whispli is outlined in Appendix I.

5. PROTECTIONS

5a. Protections for whistleblowers

Envirosuite is committed to maintaining confidentiality in relation to the identity of whistleblowers to ensure that they do not suffer detriment as a result of making a disclosure. These protections will still apply even where a disclosure is later found to have been incorrect provided the whistleblower had reasonable grounds to suspect the misconduct. In particular, Envirosuite will ensure that whistleblowers are protected in the following ways:

1. Appointment of a Whistleblower Protection Officer

- Envirosuite will appoint its General Counsel as the Whistleblower Protection Officer, whose role will include to ensure that the whistleblower is protected from detriment as a result of making a disclosure by providing practical support in the workplace. The Whistleblower Protection Officer is authorised to coordinate the provision of protection services for a whistleblower where the Whistleblower Protection Officer considers it appropriate for fulfilling their role.

2. Confidentiality

- Subject to complying with other legal requirements, Envirosuite will maintain full confidentiality with respect to a whistleblower's identity and will not disclose any information that is likely to lead to the identification of the Whistleblower without their prior consent. Improper disclosure of a whistleblower's identity is illegal and may carry criminal charges.

3. Protection from detrimental conduct

A person must not carry out, or threaten to carry out, any detrimental conduct against a Whistleblower due to the disclosure made by that whistleblower.

Detrimental conduct may include dismissal, disadvantageous alteration to position or duties, injury or harm (including psychological harm), discrimination, harassment or intimidation, or damage of any kind (including damage to property, reputation, or business or financial position). Action may be taken to protect the whistleblower where it is reasonably necessary to do so.

If a whistleblower believes they have been subjected to, or threatened with being subjected to, detrimental conduct, in connection with a disclosure made under this policy, they should immediately report the conduct to the Whistleblower Protection Officer.

4. Remedies

- A whistleblower may seek remedies (including compensation) through the courts if they suffer loss or injury or are subject to detrimental treatment as a result of speaking up.

5. Statutory immunity

- A whistleblower is protected from civil, criminal and administrative liability in relation to a disclosure, however they will not be immune for their own misconduct.

These protections may not apply where a disclosure solely consists of a Personal Work-Related Grievance.

5b. Protections for employees mentioned in disclosures

All disclosures will be handled impartially, fairly and confidentially. Any employee, officer or other member of staff who is the subject of a disclosure has the right to have their version of the events heard and will be advised prior to any action being taken against them.

6. ACCESSIBILITY

This policy is to be made accessible via our employee Intranet and our [external website](#) and will operate company-wide across all Envirosuite entities.

7. ADMINISTRATION

This policy will be reviewed every two years by the Board.

8. STAFF AWARENESS AND TRAINING

Envirosuite will ensure all employees are informed about this policy, legislative changes, how to make a disclosure about the issues they are concerned with, and the steps involved, in accordance with this policy. This information will be provided through a variety of platforms including Envirosuite's intranet and upon induction to Envirosuite and through other training.

Appendix I: Investigation Procedure

Whistleblowers can make disclosures using Whispli, a confidential whistleblowing platform for making disclosures. The Whispli portal can be accessed here: <https://evs.whispli.com/SpeakUp>. You will be prompted to create a temporary whistleblowing account which will allow you to make your disclosure and be contacted by the recipient as per the Communication procedure below. However, as per your rights under statute, there is no obligation for you to provide any contact details or other personal information by which you may be identified in connection with the Questionnaire (e.g. email address, name, contact phone number).

Note: If you do not provide your contact details, then it may not be possible for the whistleblower Protection Officer to get in contact with you directly, outside of the Whispli platform, to provide updates on the progress of the investigation and/or to provide practical support to you in the workplace in connection with your disclosure. However, you are still entitled to all the protections conferred upon whistleblowers under legislation and this policy in relation to the avoidance of any detrimental conduct by others in the workplace in connection with your disclosure.

The Questionnaire

The questionnaire within Whispli will assist you to provide as much detail as you wish to disclose. It is up to you to decide how much detail you feel comfortable disclosing, however the more detail that is disclosed, the more likely the matter can be investigated and resolved.

The questionnaire will ask you to provide your name and contact details. You do not have to provide these if you do not feel comfortable doing so.

The questionnaire will finish by asking you for feedback about the whistleblower procedure. Once the questionnaire is submitted, it will be saved within the Whispli platform and only accessible by the appropriate recipient in accordance with the escalation process below.

Escalation

In most cases the recipient of the disclosure will be the General Counsel.

Where the General Counsel is the subject of your disclosure then it will automatically be referred to the CEO. If your disclosure relates to the conduct of the CEO or a Board Member, then it will be referred directly to the Board Chair.

Preliminary Review

Upon receiving a disclosure, the recipient will first notify the whistleblower that the disclosure has been received and then conduct a preliminary review. The terms of reference for this preliminary review are as follows:

- a. Consider whether, on its face, the disclosure is valid; and
- b. Review the issues and determine whether the issues fall within the scope of the policy and where appropriate, obtain external legal advice on behalf of Envirosuite. The disclosure will fall within the scope of the policy if it:
 1. Involves Reportable Conduct; and
 2. Is made by an eligible whistleblower.

Following the Preliminary Review, the recipient will make a decision of:

- a. Referral: The issue does not relate to any Reportable Conduct or the disclosure is not made by an eligible whistleblower as defined above. Therefore, the issue should be referred to another department in the business for further handling.
- b. No further action: The issue although relevant to the types of concern contemplated was, on its face, incoherent, inconsistent or contradictory. In the absence of any further cooperation or information from the whistleblower, the recommendation is not to take any further action.
- c. Investigation: The case appears to be both relevant and credible. The nature of the wrongdoing needs to be investigated.
- d. Gather more information: There is insufficient information to make one of the above recommendations. There may be a need to obtain more information by communicating with the whistleblower as per the process below.

Communication with a whistleblower

If the whistleblower has provided a contact name or contact details in making their disclosure, then they may be subsequently contacted by the recipient and asked to provide more details, if required. The recipient must ensure that, in making this communication, the identity of the whistleblower remains confidential.

Investigation

If the Preliminary Review concludes that the disclosure must be investigated, then the following investigation guidelines are to be followed:

- a. The recipient should notify the whistleblower that the disclosure is now being formally investigated. The whistleblower may be asked if they would like to receive updates as the investigation progresses.
- b. Gathering Information: The recipient should communicate with the whistleblower to obtain as much information as is necessary to conduct a thorough investigation. This information may include but is not limited to:
 1. Names of the persons involved, their positions, which country and business divisions they are from;
 2. Nature of the suspected or known wrongdoing, considering whether it falls under Reportable Conduct as outlined in paragraph 3 of the policy above;
 3. Where the suspected or known wrongdoing has occurred or will occur, both in terms of the business area concerned and the countries involved;
 4. A description of how the suspected or known wrongdoing is taking place;
 5. Which periods of time are relevant? Are the concerns still "live"? Are further transactions occurring or about to occur and, if so, when;
 6. If the concern first arose some time ago, what is prompting the whistleblower to report now;
 7. Whether the information is first-hand or hearsay and what evidence, if any, the whistleblower has to substantiate the concern; and
 8. Whether the concern was raised with other levels of management or anyone else.
- c. The recipient should determine whether external legal advice is necessary to assist with the investigation.
- d. The recipient may take any such action as is necessary to resolve the issue. In the case of serious matters this may involve escalating the issue to the CEO or directly to the Board to ensure that appropriate action is taken by the Company in respect of the individual(s), processes and/or systems concerned.

Record Keeping

Envirosuite will keep records of all disclosures that are made and will retain all the information that you may choose to disclose. These records will be kept confidential but general, anonymised information may be used in the production of assessment reports and in reviewing the Whistleblower Policy.