



WHISTLEBLOWER POLICY

1. OBJECTIVE

Device Technologies Australia Pty Ltd and each of its related entities (**DT Group**) is committed to ensuring a workplace with the highest standards of conduct and ethical behaviour. Whistleblowing refers to the act of raising concerns about potential, suspected, or actual misconduct and is a key governance initiative to ensure transparency and accountability within DT Group in all markets.

The objective of the Whistleblower Policy (this **Policy**) is to promote a speak up culture, provide a convenient and a safe reporting mechanism (which allows for anonymity) and protect individuals who make disclosures. This Policy informs individuals in Australia how to make a disclosure that is eligible for the enforceable protections that are available under the *Corporations Act 2001* (Cth) and the *Taxation Administration Act 1953* (Cth) (**Whistleblower Laws**).

If local legislation, regulation, or laws provide a higher level of protection or inconsistency than what is included in this Policy, the local legislation will apply. Please see Appendix A for regulations in other markets such as NZ, SG, VN, MY, ID, PH.

2. RESPONSIBILITY

DT Group wants to foster a culture of honest and ethical behaviour, corporate compliance and good corporate governance. It is the responsibility of the DT Group Compliance and Risk Manager to ensure these Policy requirements are maintained and to oversee the effective implementation of this Policy.

Anyone with information about improper conduct or wrongdoing is encouraged to report that information. Individuals employed by DT Group (or close business partners) could be the first to recognise an occurrence of improper conduct or wrongdoing. This Policy allows individuals a path to speak up without fear of appearing disloyal or being victimised, disadvantaged or subject to retaliation.

3. HOW TO SPEAK UP

Individuals are always encouraged to report unethical behaviour and DT Group will investigate this report accordingly.

A report can be made by:

- contacting the DT Compliance and Risk Manager directly (or, to preserve anonymity at the following email address whistleblower@device.com.au)
- contacting our dedicated external service provider online or by phone (anonymous reporting is available via all channels) at www.device.ethicspoint.com

WHISTLEBLOWER POLICY

You may also be eligible for protections under the Whistleblower Laws if the following conditions are met:

- you must be an **Eligible Whistleblower**;
- you must make the disclosure to an **Eligible Recipient**; and
- you must make the disclosure about a **Disclosable Matter**.

This Policy refers to meeting all of the above requirements as making a **Protected Disclosure**. If you make a Protected Disclosure you are entitled to enforceable protections.

4. WHO IS AN ELIGIBLE WHISTLEBLOWER

To be protected under the Whistleblower Laws, a disclosure must be made by an **Eligible Whistleblower** which is any current or former:

- Employee (including directors, managers, interns and temporary staff);
- Officer;
- Contractor, supplier, consultant, service provider, business partner (including employees of suppliers); and
- Associate, as well as dependents (or their spouse's dependent) and relatives of the above parties.

5. WHO IS AN ELIGIBLE RECIPIENT

An Eligible Whistleblower must make the disclosure to an **Eligible Recipient** which DT Group nominates as:

- DT Compliance and Risk Manager or email to whistleblower@device.com.au;
- The dedicated external service provider online or by phone at www.device.ethicspoint.com;
- A director, officer or company secretary (our **Senior Managers**) as defined in the Corporations Act;
- An auditor or member of an audit team conducting an audit; and
- The Australian Securities and Investments Commission (**ASIC**) or the Australian Prudential Regulation Authority (**APRA**).

If the Protected Disclosure relates to DT Group's tax affairs, the Eligible Whistleblower may also make a disclosure to the following Eligible Recipients (in addition to the persons listed above (other than ASIC and APRA):

- A registered tax agent;
- Any other employee who has functions in relation to DT Group tax affairs, such as the Chief Financial Officer; and
- The Commissioner of Taxation.

Disclosures to a lawyer for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act are also protected.



WHISTLEBLOWER POLICY

List of Senior Managers

Ben Arthur
Chief Financial Officer
barthur@device.com.au

Jane Russell
Chief People and Culture Officer
jrussell@device.com.au

Steve Symes
Chief Operating Officer
ssymes@device.com.au

Paul Kellick
General Manager – Commercial Operations
pkellick@device.com.au

Anonymous Reports

You may make an anonymous report or choose to disclose your identity, it is your choice. You do not need to disclose your identity to be eligible for protection under the Whistleblower Laws. Generally, providing your name helps to facilitate the process of addressing your disclosure and following up with you. Your name will only be accessible with your consent, or as permitted or required by law. If you do not provide your name, the investigation will be conducted as best as possible with the information provided.

6. WHAT IS A DISCLOSABLE MATTER?

Protection is available for an Eligible Whistleblower who makes a disclosure about a **Disclosable Matter** to an Eligible Recipient, as follows:

- Information about actual or suspected misconduct, or an improper state of affairs or circumstances in relation to DT Group; or
- Information that DT Group or a director, officer or employee has engaged in conduct that:
 - contravenes or constitutes an offence against certain legislation such as the Corporations Act, the ASIC Act 2001, the Banking Act 1959, the Financial Sector (Collection of Data) Act 2001, the National Consumer Credit Protection Act 2009, or the Superannuation Industry (Supervision) Act 1993;
 - represents a danger to the public or the financial system; or
 - constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more.
- Subject to the Taxation Administration Act, any information about misconduct, or an improper state of affairs or circumstances in relation to the tax affairs of DT Group, which the Eligible Whistleblower considers may assist an Eligible Recipient to perform functions or duties in relation to such tax affairs.

WHISTLEBLOWER POLICY

Examples of Disclosable Matters include conduct that is:

- illegal, dishonest, fraudulent or corrupt;
- unethical or in breach of Company policies;
- potentially damaging to DT Group, a team member or a third party, such as unsafe work practices, environmental damage, health risks or abuse of DT Group property or resources; or
- an abuse of authority.

Disclosable Matters generally do not include Personal work-related grievances, as described below.

7. WHAT IS A PERSONAL WORK-RELATED GRIEVANCE

Personal work-related grievances are not Disclosable Matters and should be raised directly with your Manager, People and Culture Manager or any other Manager that you feel comfortable raising the matter with.

Personal work-related grievances are issues in relation to your employment with DT Group that have implications for you personally (i.e. matters solely related to your personal employment). Examples of personal work-related grievances include:

- a conflict between employees;
- a decision relating to engagement, transfer or promotion;
- a decision relating to the terms and conditions of employment/engagement; and
- a decision to suspend or terminate the employment/engagement, or other disciplinary action.

In some limited instances, a purely Personal work-related grievance may be a Disclosable Matter. This only occurs if:

- The discloser is threatened with or suffers from detriment because they have made a disclosure;
- The discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act;
- DT Group has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the discloser's personal circumstances; or
- There are extenuating or systemic circumstances which have a business implication.

8. INVESTIGATION OF A PROTECTED DISCLOSURE

Matters raised under this Policy will be received and treated seriously with a high level of sensitivity and confidentiality. Whilst making a report does not guarantee that the matter will be formally investigated, all reports will be assessed and considered by DT Group and a decision made by the Compliance and Risk Manager as to whether they should be investigated in accordance with this policy. This decision will

WHISTLEBLOWER POLICY

be based on the specifics and relevance of the matters raised and the ability to conduct an investigation without jeopardizing the anonymity (if requested), of the discloser. The Compliance and Risk Manager will perform a preliminary review of the concerns raised and determine the appropriate investigative approach. The investigation will be thorough, objective and fair.

Within five business days, an acknowledgement of report will be communicated from the Compliance and Risk Manager where possible. Reports alleging a Disclosable Matter will be reviewed to:

- determine if and how they should be investigated in accordance with this Policy; and
- determine whether the Disclosable Matter is of a serious nature.

A decision whether to investigate will be made within thirty business days. During an investigation, a number of individuals may be involved and/or interviewed even if they have not raised the matter themselves. Where this is the case and without breaching the anonymity of the Eligible Whistleblower, all employees are expected to fully cooperate and respond truthfully in any investigation.

The Compliance and Risk Manager will determine if the report can be substantiated and if so, the course of action to remedy the issue. 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 an individual who is the subject of a disclosure:

- is informed of the substance of the allegations;
- is given a fair and reasonable opportunity to answer the allegations before the investigation is finalised;
- has their response set out fairly in the investigator's report; and
- is informed about the substance of any adverse conclusions in the investigator's report.

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 DT Group against them.

If a report is found to be substantiated (and if required, whilst maintaining anonymity), the investigator will bring the findings to the appropriate members of the DT Group Senior Managers to determine the best course of action. Investigations may require disclosure to regulators or potentially require the initiation of legal proceedings.

Where appropriate, the Compliance and Risk Manager or external service provider may ask for further information or offer status updates to the Eligible Whistleblower.

Once an investigation is finalised and where possible, the outcomes will be shared with the Eligible Whistleblower and the Eligible Whistleblower will have an opportunity to comment on whether the response has addressed their concern(s). If an Eligible Whistleblower is not satisfied with the outcome, they may request a formal review of the investigation. The formal review may be conducted by an



WHISTLEBLOWER POLICY

independent investigation service. DT Group is under no obligation to commit to a formal review.

Where an individual 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 Eligible Whistleblower will be informed of this outcome.

If the matter relates to either a Senior Manager or the Compliance and Risk Manager, there will be a process to nominate an alternative investigator. If appropriate, this may be an independent service.

Where a report is submitted anonymously, DT Group will conduct the investigation and its enquiries based on the information provided to it.

Where an investigation identifies a breach of DT Group's policies or procedures, appropriate disciplinary action may be taken. This may include, but is not limited to, terminating or suspending the employment or engagement of the person(s) involved in the Disclosable Matter. If the report finds that there has been a suspected or an actual breach of the law, DT Group may refer the matter to the relevant legal authority.

It is important for individuals to know that Eligible Whistleblowers can still receive protection under the Whistleblower Laws if their Protected Disclosure turns out to be incorrect.

9. REPORTING PROCEDURES AND REVIEW OF POLICY

The Compliance and Risk Manager will be responsible for preparing periodic reports (at least quarterly), on the number and type of Protected Disclosures. These reports will also be presented at the DT Group Risk Committee at regular intervals to ensure the Company Directors have full visibility and transparency about Protected Disclosures. The Risk Committee will determine whether any matters need to be considered by the Company Directors.

All reporting of matters investigated in accordance with this Policy will remain confidential. All steps will be taken to de-identify the discloser and any information that may lead to the disclosure of the identity of the discloser will be excluded from the report.

10. RELATED POLICIES

This Policy should be read in conjunction with the following DT Group policies:

- Employee Code of Conduct (DTP-2804 under review)
- Anti-Bribery and Corruption Policy (DTP-119)



WHISTLEBLOWER POLICY

- Gifts and Entertainment Policy (DTP-120)
- Bullying Discrimination and Harassment Policy (DTP-1623)
- Formal Disciplinary Policy – (DTP-1626)
- Supplier Code of Conduct (DTP-2805 under review)
- Modern Slavery Policy (DTP-2806 under review)

11. POLICY AMENDMENT

This Policy will be reviewed from time to time to ensure that it remains effective and meets best practice standards and the needs of DT Group. This may take place annually or as required with legal or operational amendments. Employee training will occur annually to inform and educate the DT Group about their rights and obligations under this Policy

WHISTLEBLOWER POLICY

APPENDIX A

12. PROTECTIONS IN AUSTRALIA

DT Group is committed to ensuring confidentiality in respect of all matters raised under this Policy, and that those who make a report are treated fairly and respectfully and do not suffer detriment. To support individuals involved in the disclosure process, DT Group may offer the option of paid or unpaid leave; reassignment of duties; relocation; or support via the employee assistance program.

12.1. Protecting your identity

DT Group's priority is to protect the identity of individuals who make a report. It is illegal for DT Group to disclose the identity of an individual who has made a Protected Disclosure. If you make a Protected Disclosure, your identity will only be disclosed if you give your consent to DT Group or if the disclosure is required by law. All files and records relating to a Protected Disclosure report or investigation will be stored and contained securely and confidentially.

12.2. Protection against detrimental conduct

DT Group must not subject or threaten to subject an individual who has made a Protected Disclosure to detrimental treatment because they have made or may make a Protected Disclosure. Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats or other unfavourable treatment. If you believe you are subjected to detrimental treatment, you should inform the Compliance and Risk Manager.

12.3. Other Protections

An Eligible Whistleblower who makes a Protected Disclosure will be protected from any civil, criminal or administrative liability for making the disclosure. No contractual or other remedies can be enforced against the Eligible Whistleblower if the contractual or other remedy is exercised on the basis of them having made a Protected Disclosure.

Individuals can seek compensation and other remedies through the Courts if they suffer loss or damage, or if DT Group fails to take reasonable precautions and exercise due diligence in protecting them from such loss.

Eligible Whistleblowers should also know that in limited circumstances (e.g. if the disclosure has been made to a regulator) the information disclosed is not admissible in evidence against the Eligible Whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information.

WHISTLEBLOWER POLICY

13. OTHER PROTECTED DISCLOSURES

In certain circumstances in Australia, an Eligible Whistleblower can make a disclosure to a journalist or member of parliament and be protected under the Whistleblower Laws. The circumstances where such disclosures can be made include:

- the discloser has reasonable grounds to believe that making a disclosure is in the public interest; and
 - the discloser has made a previous disclosure to ASIC or APRA (at least 90 days ago) and does not have reasonable grounds to believe that action is being taken; and
 - the discloser has given written notice to whomever the previous disclosure was made that states the discloser will make a further disclosure (**Public Interest Disclosure**).
- the discloser has reasonable grounds to believe that the information concerns a substantial and imminent danger to a person's health or safety or the natural environment; and
 - the discloser has made a previous disclosure to ASIC or APRA and does not have reasonable grounds to believe that action is being taken;
 - the discloser has given written notice to whomever the previous disclosure was made that states the discloser will make a further disclosure; and
 - the discloser only discloses information that is necessary to inform the recipient of the substantial and imminent danger (**Emergency Disclosure**).

Please contact the Compliance and Risk Manager or seek legal advice if you would like more information about **Public Interest Disclosures** and **Emergency Disclosures**.

14. OTHER MARKETS

DT Group recommends that individuals in the countries below contact our dedicated external provider at www.Device.Ethicspoint.com if they hold information about any unethical conduct or wrongdoing. While there may not be dedicated legal protections for whistleblowing in some countries that it operates, DT Group offers a reporting mechanism that prioritises confidentiality and support for those who speak up.

WHISTLEBLOWER POLICY

Country	Whistleblowing Protections	Relevant Law
Singapore	There is no overarching whistleblowing law. There are anti-corruption provisions that safeguard the identity of those individuals that provide information that lead to an investigation and prosecution of any offences under the Act.	<i>Prevention of Corruption Act 1960 section 36</i>
New Zealand	The law attempts to protect an employee who makes a disclosure not only from any criminal or civil lawsuit, but also from retaliation from their employer. Employee extends to contractor, volunteers etc. Anonymity is only legally protected in some cases.	<i>Protected Disclosures Act 2000</i>
Vietnam	Whistleblowers and their relatives are protected by certain legal mechanisms. Although they give their name and address when making complaint, their identifying information must be kept confidential. Written conclusion must occur within a period up to 60 days. This may be extended for an additional period up to 150 days total, subject to the complexity of the case. The conclusion must be disclosed publicly in accordance with the laws.	<i>Denunciation No. 03/2011/QH13 and the Anti-Corruption Law.</i>
Thailand	There is no dedicated whistleblower legislation for employees. To have anonymity protected, a whistleblower needs to be deemed a witness entitled to protection under the laws on witness protection and anti-corruption.	<i>Executive Measures in Anti-Corruption Act, B.E. 2551, and Witness Protection Act</i>
Malaysia	Whistleblowers can disclose an act of improper conduct, to the relevant enforcement agency (i.e. Malaysia Anti-Corruption Commission), that may enable the enforcement agency to initiate an investigation. The whistleblower's identity must not be disclosed, and protections will be provided. Protection is also given to those who have connection / relationship with the whistleblower. These protections are treated as formal disclosures and are not specific to employees. Generally, anonymous disclosures are not accepted.	<i>Whistleblower Protection Act 2010</i>
Philippines	There is no dedicated whistleblower law.	N/A
Indonesia	There are protections for employees who have knowledge of criminal acts of the employer, however no general protections apply for whistleblowers. A company policy on whistleblowing must be socialised with employees before being filed with and ratified by the Ministry of Manpower and Transmigration.	<i>Implementing Community Participation and Providing Rewards in the Prevention and Eradication of Acts of Corruption ("GR No. 43/2018")</i>