

POLICY Whistleblower

We're committed to maintaining the highest standards of integrity, transparency, and accountability in all our operations. We encourage employees, contractors, suppliers, and other stakeholders to report any unethical, illegal, or improper behaviour without fear of retaliation.

The *Corporations Act 2001 (Cth)* provides protections for certain types of persons that make a disclosure of Reportable Conduct.

This policy provides a framework for reporting concerns and ensures that they are addressed promptly and effectively.

This policy applies to our employees, contractors, suppliers, and other stakeholders and has been implemented to ensure they can raise concerns regarding any misconduct, improper state of affairs, or circumstances of Fitout and Refurbishment Australia Pty Ltd (FARA) without being subject to victimisation, harassment or discriminatory treatment.

WHO DOES THIS POLICY APPLY TO?

The protections in this policy apply to Disclosers, which means anyone who is, or has been, any of the following:

- Employee
- Director
- Officer
- Contractor (including employees of a contractor)
- Supplier (including employees of suppliers)
- Associate
- Consultant, or
- A relative, dependent, spouse, or dependent of a spouse of any of the above.

The protections in this policy will also apply to any person who has made a disclosure of information relating to FARA to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to whistleblowing protection laws.

REPORTABLE CONDUCT

Reportable Conduct is conduct which involves:

- Dishonest behaviour
- Fraudulent activity
- Unlawful, corrupt, or unethical use of company funds or practices
- Improper or misleading accounting or financial reporting practices
- Behaviour 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
- Behaviour which may cause financial loss to FARA, damage its reputation or be otherwise detrimental to our interest.

Personal work-related grievances regarding matters such as an interpersonal conflict with the Discloser and another employee or a business decision relating to an engagement, transfer, promotion, terms and conditions, suspension or termination of the Discloser's employment typically fall outside this policy and should be raised

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FARA

in accordance with the relevant employee grievance policy that applies. An exception to this is where a personal work-related grievance is related to detrimental treatment taken against the Discloser because the Discloser has made (or is suspected of making) a disclosure under this policy or because the Discloser proposes to (or could) make a disclosure under this policy.

RESPONSIBILITY TO REPORT

We rely on our employees and Disclosers to maintain our culture of honest and ethical behaviour. To this end, it is expected that any Discloser who becomes aware of a Reportable Conduct will make a formal report.

HOW TO REPORT

Employees should initially report the Reportable Conduct to their relevant Senior Manager by telephone or email.

If a Discloser cannot use the above reporting channel, a report can be made to an Eligible Recipient. An Eligible Recipient can be

- Directors
- Officers
- Senior Managers, or
- Any appointed external auditor or actuary of the company.

Reports to an Eligible Recipient may be made in person or by telephone, and the Discloser must inform the Eligible Recipient that they wish to make a report under this policy.

INVESTIGATION OF REPORTABLE CONDUCT

Upon receiving a report, the relevant Eligible Recipient will determine if it relates to Reportable Conduct and, if so, investigate it as appropriate. The investigation may be conducted internally or via an externally appointed investigator.

The nature and substance of the report will determine the investigation process and enquiries. All investigations will be conducted objectively and fairly and will be reasonable and appropriate given the nature of the Reportable conduct and the circumstances.

Where a Discloser wishes to remain anonymous, the Discloser's identity will not be disclosed to the investigator or to any other person. Information that is likely to lead to the identification of the Discloser can be disclosed without the Discloser's consent, provided that:

- The disclosure of the confidential information is reasonably necessary for the purposes of investigating the conduct disclosed by the Discloser, and
- All reasonable steps are taken to reduce the risk that the Discloser will be identified
- Where appropriate, the Eligible Recipient or appointed investigator will provide feedback to the Discloser regarding the investigation's progress and/or outcome. This will be subject to privacy and confidentiality considerations.

CONFIDENTIAL REPORTING

All reasonable steps will be taken to protect a Discloser's identity following a report of any matter considered Reportable Conduct.

Information about a Discloser's identity and information that is likely to lead to the identification of the Discloser may be disclosed in the following circumstances:

- Where the information is disclosed to ASIC, APRA, or the Australian Federal Police
- Where the information is disclosed to a legal practitioner for the purpose of obtaining legal advice in relation to the operation of applicable whistleblowing protection laws, or
- Where the Discloser consents.
- All information, files, and records that form part of an investigation into Reportable Conduct will be retained securely.

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PROTECTIONS AND SUPPORT AVAILABLE TO REPORTERS

A Discloser will not be subject to any civil, criminal, or disciplinary action for making a report covered by this policy or for participating in any subsequent investigation by us.

We will not tolerate any retaliation against any Discloser. Retaliation occurs where a person causes or threatens detrimental treatment to another person as a result of making a report of Reportable Conduct. Detrimental treatment may include, but is not limited to:

- Dismissal
- Injury of an employee in their employment
- Alteration of an employee's position or duties to their disadvantage
- Discrimination between an employee and other employees of the same employer
- Harassment or intimidation of a person
- Damage to a person's property
- Damage to a person's reputation
- Damage to a person's business or financial position, or
- Any other damage to a person.

We will connect the Discloser with internal and external support providers as necessary.

A handwritten signature in black ink, appearing to read 'Chris Jones', written over a light blue horizontal line.

Chris Jones
Director

A handwritten signature in black ink, appearing to read 'Warrin Orman', written over a light blue horizontal line.

Warrin Orman
Director

Policy **HR POL 010** / Issued **26 July 2024** / Review **Annual**

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