

# *Whistleblower Protection Policy*

Version: 5.0



|                    |                                 |
|--------------------|---------------------------------|
| POLICY NAME        | Whistleblower Protection Policy |
| POLICY MANAGER     | Company Secretary               |
| APPROVAL AUTHORITY | Board                           |
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## 1) Purpose and application

NextEd Group Limited (ACN 105 012 066) (Company) and all its subsidiary entities are committed to a culture of compliance, ethical behaviour and good corporate governance and has created this policy to encourage individuals to report wrongdoing where they genuinely believe it has occurred.

The purpose of this policy is to ensure that a person who reports wrongdoing in good faith (a 'whistleblower') can do so on a confidential basis, without fear of reprisal, dismissal, or other discriminatory treatment.

This policy applies to all employees and contractors of the Company and all its subsidiary entities, and the procedures outlined in this policy apply as far as reasonably practicable to any person, including a member of the general public, who make a report under this policy.

### This policy sets out:

- when you will be protected for speaking up about misconduct;
- the protections that may be provided to you if you speak up; and
- how disclosures made under this policy will be handled by the Company.

All officers, employees, and contractors of the Company and its subsidiary entities, wherever they are based, must comply with this policy.

Officers and employees of the Company and its subsidiary entities based outside Australia may also be subject to additional local whistleblower requirements in the country in which they are based.

This policy is available in the Corporate Governance section of our website: [www.nexted.com.au](http://www.nexted.com.au)

This policy protects those who are entitled to whistleblower protection under the Australian whistleblower laws (see section 12 of this policy) and on the Company's Employee Intranet and Employee Handbook. It is also provided to all officers and employees as part of induction and periodic training.

## 2) Who is protected under this policy?

### You will be protected under this policy if:

- you are one of the individuals set out in section 3;
- you disclose information about the type of matters set out in section 4; and
- you disclose that information to one of the persons set out in section 5.

We encourage you to contact the Company's Whistleblower Protection Officer if you have any questions about making a disclosure or this policy generally.

### In some cases, you may wish to obtain independent legal advice:

- before making a disclosure (for example, if you are thinking about making a disclosure to a third party outside of the Company); or
- if you feel you have suffered detriment because you made a disclosure, including potentially detrimental conduct or a failure to protect your identity.

That communication with your legal adviser may also be protected under the Australian whistleblower laws (irrespective of the outcome of that advice).

### 3) Who can make a disclosure?

**You can make a disclosure that qualifies for protection under the Australian whistleblower laws if you are or were:**

- an officer or employee of the Company, including permanent, part-time, fixed term or casual employees or interns;
- a supplier of goods and services to the Company (whether paid or unpaid), including their employees (for example, contractors, consultants, service providers and business partners);
- an associate of the Company (which includes a related body corporate and its directors and secretaries, and any other person who is an “associate” within the meaning of the Corporations Act 2001 (Cth)); or
- a parent, grandparent, child, grandchild, sibling, spouse or dependent of any of those people. You may choose to disclose anonymously if you wish.

### 4) What can a disclosure be about?

We encourage people to make disclosures about a range of matters. Whilst not all matters will qualify for protection under the Australian whistleblower laws, we will treat all disclosures made under this policy in the same way. However, disclosures cannot be made under this policy relating solely to personal work-related grievances.

To be protected under the Australian whistleblower laws, you must make an eligible disclosure and must have reasonable grounds for that disclosure. You can still qualify for protection if your disclosure turns out to be incorrect, but you will not be protected if you make a deliberately falsified disclosure.

Disclosures do not have to be about breaking the law. Eligible disclosures can be about misconduct or an improper state of affairs or circumstances that you have reasonable grounds to suspect has occurred or is occurring in relation to Company. Important: Disclosures that are not about ‘disclosable matters’ (as described below) do not qualify for protection under the Corporations Act 2001 (Cth), although they may be addressed under other Company policies.

**Some examples of matters that are eligible disclosures are:**

- conduct that amounts to a criminal offence or contravention of the Corporations Act 2001 (Cth) or Australian Securities and Investments Commission Act 2001;
- conduct that is a Commonwealth criminal offence punishable by more than 12 months’ imprisonment;
- illegal conduct, such as fraud, theft, corruption, bribery, criminal damage to property or breaches of work health and safety laws;
- negligence, default, breach of trust and breach of duty;
- improper, unethical or dishonest conduct, such as misuse of company assets, conflicts of interest or conduct which amounts to abuses of authority;
- an activity that poses a significant risk to public safety, people, property, operations or the environment (irrespective of whether it involves a breach of law);
- any conduct that may indicate a systemic issue or problem in relation to the Company;
- any business behaviours or practices that may cause consumer harm;
- conduct that represents a danger to the public or the financial system;
- conduct that represents a significant risk to stability of or confidence in the financial system (irrespective of whether it involves a breach of law);
- conduct that is damaging to the Company’s financial position or reputation;
- substantial mismanagement of the Company’s resources;

- other misconduct concerning corporate governance, accounting or audit matters;
- engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure;
- conduct that may result in breaches of regulatory requirements; or
- conduct that may jeopardize the protection and security of personal information and data.
- conduct or practices that contravene the Modern Slavery Act 2018, including any actions or inactions that contribute to or condone forced labour, human trafficking, or any other forms of modern slavery within the Company's operations or supply chains.

## Tax Affairs Disclosure

Disclosures about the tax affairs of the Company or an associate of the Company are also protected under the Taxation Administration Act 1953 (Cth). To qualify, you must have information that you consider may assist an eligible recipient to perform their functions or duties in relation to the Company's tax affairs. The eligible recipients for tax affairs disclosures differ in some respects from those set out in section 5 — see section 5 for details. We encourage you to contact the Company's Whistleblower Protection Officer for guidance on making a tax affairs disclosure.

A disclosure that qualifies for protection under the Taxation Administration Act 1953 (Cth) is subject to strict restrictions on disclosure of the whistleblower's identity, including restrictions on sharing identifying information with regulators other than those expressly permitted under that Act.

## Personal work-related grievances

A personal work-related grievance is a grievance about an individual's employment that has implications only for the individual personally (such as payroll or remuneration issues, promotion decisions and interpersonal conflicts) but does not have any other significant implications for the Company or relate to conduct about an eligible disclosure as referred to above.

Disclosures about **solely personal work-related grievances are not** covered by this policy and **do not** qualify for protection under the Australian whistleblower laws unless they also relate to any detriment or threat of detriment (as explained in section 8) to you.

### However, such a disclosure may still qualify for protection if:

- it is a 'mixed' disclosure – meaning it includes information indicating other misconduct beyond your personal circumstances (for example, widespread bullying or harassment);
- the Company has breached employment or other laws punishable by imprisonment for a period of 12 months or more;
- the Company has engaged in conduct that represents a danger to the public;
- you suffer from or are threatened with, detriment for making a disclosure; or
- you seek legal advice or representation about the operation of the Australian whistleblower laws.

If your disclosure is a solely personal work-related grievance, you should make it in accordance with our Dispute Resolution Policy, (as amended and/or updated from time to time), which can be accessed in the Employee & Independent Contractor Policies via the company HRIS and the Employee Intranet.

If you are unsure, we encourage you to make your disclosure under this policy.

## 5) Who can receive a disclosure?

All of the people listed in this section 5 can receive disclosures that qualify for protection under the Australian whistleblower laws. However, we encourage you to make your disclosure to either of our Whistleblower Protection Officers.

**NextEd's primary Whistleblower Protection Officer is:**

| Company Secretary  |
|--|
| <p>Lisa Jones</p> <p><b>Telephone:</b> +61 422 133 352</p> <p><b>Email:</b> lisa.jones@nexted.com.au</p> |

If a disclosure involves or implicates the Whistleblower Protection Officer, you should direct your disclosure to another eligible recipient listed below.

**If you prefer, you can instead make a disclosure to the following people:**

- a member of the NextEd Executive Leadership Team;
- any other officer (which includes director and company secretaries) or senior manager of the Company;
- an internal or external auditor (including a member of an audit team conducting an audit on Company).

For disclosures about the Company's tax affairs or the tax affairs of an associate of the Company, you may also make a disclosure to:

- the Company's registered tax agent or BAS agent, where the information relates to their functions or duties in relation to the Company's tax affairs; or
- an employee or officer of the Company who has functions or duties relating to the Company's tax affairs and who you consider may be assisted in their role by knowing the information.

## 6) How can a disclosure be made?

You may make a disclosure at any time to the people identified in section 5 by email, by telephone or in person. An example form for making a disclosure is attached to this policy.

If you make a disclosure from or to a Company email address, your email may be accessed by certain people within our IT department in accordance with the Company's policies. If you are concerned about those limited circumstances in which your email might be accessed, you may prefer to make your disclosure verbally by phone or in person.

You can make your disclosure anonymously (and stay anonymous throughout and after any investigation) and still qualify for protection under the Australian whistleblower laws.

## 7) False or Vexatious Reports

Reports under this policy must be made in good faith and on reasonable grounds. Persons must not make

false or vexatious reports under this policy. No adverse action will be taken against a person who makes a disclosure in good faith on reasonable grounds that is subsequently not substantiated in an investigation.

## 8) Protections for Disclosers

The Company handles any disclosures made to it under this policy to protect disclosers.

### Identity Protections

If you make a protected disclosure, it is illegal for anyone to identify you or disclose any information that you provide to the Company that is likely to lead to you being identified, unless:

- any disclosure of information does not include your identity and is reasonably necessary to investigate your disclosure (but all reasonable steps must be taken to reduce the risk that you will be identified from the information);
- it is necessary to obtain legal advice about your disclosure and the whistleblower laws, in which case, we can pass the information on to our lawyer;
- we need to disclose the information to the Australian Federal Police; the Australian Securities and Investments Commission (ASIC); the Australian Prudential Regulatory Authority (APRA); or the Australian Commissioner of Taxation (ATO), if the disclosure concerns Company's tax affairs or the tax affairs of an associate of Company; or
- you consent to that disclosure.

### Confidentiality and Secure Record Keeping

Subject to the exceptions allowed under section 7 of this policy or otherwise by law, the identity of a whistleblower (or information that is likely to lead to their identity becoming known) must be kept confidential at all times during and after the investigation (including in any reporting to the Board or to any persons affected). All persons responsible for or involved in an investigation must take all reasonable steps to reduce the risk that a whistleblower will be identified. Any information other than your personal identifying details may be used by the Company in the assessment of a disclosure, investigation, or other appropriate action taken in response to a disclosure.

The Company will keep your identity a confidential and secure by:

- obscuring your name and identifying features from any internal reporting about your disclosure (unless you agree for your identity to be known);
- limiting access to all paper and electronic documents and materials to those directly involved in managing and investigating the disclosure; and
- ensuring that anyone who is involved in handling and investigating your disclosure is aware of the confidentiality requirements.

### Protection from Detriment

The Company is committed to protecting people who make disclosures under this policy.

No-one at the Company (including any officers, employees or contractors) may cause or threaten any detriment to any person because they think a disclosure has been or might be made under this policy.

“Detriment” includes (but is not limited to):

- dismissal of an employee;
- injury of an employee in their employment;

- alteration of an employee's position or duties to their disadvantage;
- discrimination, harassment or intimidation;
- harm or injury including psychological harm, damage to property, reputation or financial position; or
- taking action against a person (including any disciplinary action or imposing a liability) for making a disclosure.

However, Company is entitled to take steps that:

- are reasonably necessary to protect you from detriment (for example, allowing you to work from an alternative location to protect you from detriment if you have made a disclosure about your immediate work area); or
- relate to managing unsatisfactory work performance in line with Company's performance management framework.

### **Risk of Detriment Assessment**

The Company will assess the risk of detriment to a discloser as soon as reasonably practicable after receiving a disclosure and will take reasonable steps to eliminate or minimise that risk. This may include:

- identifying any person who may have a motive to cause detriment to the discloser and assessing the likelihood and consequences of that risk;
- implementing workplace adjustments where necessary, such as allowing the discloser to work from an alternative location or modifying work arrangements;
- monitoring the ongoing welfare of the discloser during and after any investigation; and
- reassessing the risk of detriment as the investigation progresses and after it concludes.

If you believe you are experiencing or are at risk of detriment, you should contact a Whistleblower Protection Officer immediately.

### **No Restriction on External Reporting**

Nothing in this policy, and no agreement between you and the Company (including any settlement, confidentiality or employment agreement), prevents you from making a disclosure to ASIC, APRA, the ATO or any other regulator, or from seeking independent legal advice about your rights under the Australian whistleblower laws.

### **Protection from Civil, Criminal and Administrative Liability**

If you make a protected disclosure, you will also be protected from any of the following:

- civil liability – for example, any legal action against you for breach of an employment contract, duty of confidentiality or another contractual obligation in connection with your disclosure;
- criminal liability – for example, prosecution for unlawfully releasing information or otherwise using your disclosure against you in a prosecution (other than for making a deliberately false disclosure); and
- administrative liability – for example, disciplinary action for making a disclosure. However, you may be liable for any personal misconduct revealed by your disclosure.

### **Compensation and other Remedies**

You may seek compensation and other remedies through the courts if:

- you suffer loss, damage or injury because of a disclosure; and
- the Company failed to take reasonable precautions and exercise due diligence to prevent detrimental conduct.

## Support and Practical Protections

The Company has in place processes for protecting, supporting and monitoring the welfare of anyone who makes a disclosure. This includes risk assessment of any potential detriment, work adjustment considerations and support services such as stress management strategies which may include counselling. Confidential counselling is available to employees and students through the Employee Assistance Program and Student Assistance Program.

## Provision of your Identity to a Court or Tribunal

No-one at the Company may disclose or produce to a court or tribunal any information or documents which disclose your identity (or information likely to lead to your identification) without first seeking the advice of a Whistleblower Protection Officer or the Company Secretary.

If you make a protected disclosure and become aware that a court or tribunal has requested disclosure of your identity or production of documents containing your identity (or information likely to lead to your identification), you may apply to the court or tribunal for an order protecting your identity.

## 9) Investigations of Disclosures Under this Policy

When you make a disclosure under this policy, your disclosure will typically be investigated as follows and by maintaining confidentiality in accordance with section 8:

|               |  |
|---------------|--|
| <b>Step 1</b> | <p><b>Receipt and acknowledgment</b></p> <p>The Whistleblower Protection Officer (or other eligible recipient receiving your disclosure) will acknowledge receipt of your disclosure as soon as reasonably practicable. If you have provided contact details (including anonymous contact details), we will let you know that we have received your disclosure and explain the next steps.</p>   |
| <b>Step 2</b> | <p><b>Assessment and triage</b></p> <p>Your disclosure will be assessed to determine:</p> <ul style="list-style-type: none"> <li>• whether the disclosure qualifies for protection under the Australian whistleblower laws;</li> <li>• whether the matters disclosed warrant a formal investigation; and</li> <li>• what type of investigation is appropriate, having regard to the nature, seriousness and complexity of the matters disclosed.</li> </ul> <p>Not all disclosures will result in a formal investigation. Where the Company determines that a formal investigation is not warranted, the reasons will be documented.</p> |

|                      |  |
|----------------------|--|
| <p><b>Step 3</b></p> | <p><b>Investigation</b></p> <p>Where a formal investigation is warranted, the Company will:</p> <ul style="list-style-type: none"> <li>• appoint an appropriate investigator or investigation team, which will be independent of the discloser, the individuals who are the subject of the disclosure, and the business unit or department involved;</li> <li>• determine the nature and scope of the investigation, including whether external specialist advice or an independent investigation firm is required;</li> <li>• conduct the investigation in a timely, objective, fair and confidential manner; and</li> <li>• maintain appropriate records and documentation throughout the investigation.</li> </ul> <p>If you have made your disclosure anonymously and have not provided a means of contact, the Company may be limited in its ability to investigate if it cannot obtain further information from you. We encourage anonymous disclosers to maintain a means of communication with the Company so that we can seek further information if needed.</p> <p>.</p> |
| <p><b>Step 4</b></p> | <p><b>Keeping you informed</b></p> <p>Where you can be contacted (including through anonymous channels), the Company will provide you with regular updates on the status of your disclosure, including:</p> <ul style="list-style-type: none"> <li>• confirmation that your disclosure has been received and is being assessed;</li> <li>• notification when an investigation has been commenced;</li> <li>• updates during the investigation at reasonable intervals; and</li> <li>• notification when the investigation has been finalised.</li> </ul> <p>The frequency of updates will depend on the nature and complexity of the disclosure. We will take all reasonable steps to ensure that providing updates does not compromise your confidentiality.</p> <p>.</p>   |
| <p><b>Step 5</b></p> | <p><b>Investigation findings and outcomes</b></p> <p>On completion of an investigation, the findings will be documented and reported internally in accordance with the Company's internal governance requirements, while maintaining confidentiality. Where it is appropriate and practicable to do so, we will advise you of the outcome of the investigation, subject to confidentiality obligations owed to other parties. There may be circumstances where it is not appropriate to provide details of the outcome to the discloser.</p> <p>Where an investigation substantiates allegations of misconduct, the Company will take appropriate action, which may include disciplinary action, referral to law enforcement or regulatory bodies, or improvements to internal processes and controls.</p>   |

### **Fair treatment of individuals named in a disclosure**

The Company is committed to ensuring the fair treatment of employees, officers and other persons who are mentioned in, or are the subject of, a disclosure. In conducting any investigation, the Company will:

- handle the disclosure confidentially in so far as is practical and appropriate in the circumstances;
- assess allegations objectively and without pre-judgment;
- provide the individual who is the subject of a disclosure with an opportunity to respond to the relevant allegations before any adverse finding is made against them, consistent with the principles of natural justice and procedural fairness;
- ensure the investigation process is independent of both the discloser and the individual who is the subject of the disclosure; and
- make support services, including counselling through the Employee Assistance Program, available to individuals who are the subject of a disclosure.

The timing of when the individual who is the subject of a disclosure is informed will be determined by the Company having regard to the circumstances of the investigation, including whether early disclosure might compromise the integrity of the investigation or the confidentiality of the discloser.

We encourage you to raise any concerns you have about the investigation of your disclosure, your treatment or any aspects of this policy with the Whistleblower Protection Officer or the person to whom you made your disclosure, and we will consider whether any further steps need to be taken.

## **10) Reporting to the Board or its Delegated Committee**

The Whistleblower Protection Officer will report to the Audit & Risk Management Committee periodically on the operation of this policy and the Company's whistleblower program. The Audit & Risk Management Committee is responsible for overseeing the policy and program on behalf of the Board.

Periodic reports to the Audit & Risk Management Committee will include, to the extent it is practicable to do so without disclosing the identity of a discloser:

- the number of disclosures received in the reporting period;
- the nature and subject matter of disclosures received (in de-identified form);
- the frequency of communications with disclosers;
- the outcomes of completed investigations and actions taken; and
- the timeframes for responding to and investigating disclosures; and
- any systemic issues, emerging themes or areas of risk identified through the program.

The Board or its delegated committee will also be immediately informed of any material incidents reported under this policy, including any information that may be materially price sensitive in accordance with the Company's Continuous Disclosure Policy.

## **11) Training**

Where appropriate, our Whistleblower Protection Officer and all eligible recipients of disclosures will attend training organised by the Company on responding appropriately to disclosures made under this policy.

Our employees are required to complete training on our whistleblower program which will include information on how to make a disclosure, what the disclosure can be about, to whom a disclosure can be made, the protections and support available and the circumstances in which independent legal advice should be sought.

## 12) How this Policy Interacts with Whistleblower Laws

### Australian Whistleblower Laws

By making a disclosure in accordance with this policy, you may be protected under the Australian whistleblower laws if the type of matter you disclose is protected by those laws.

While this policy principally deals with internal disclosures, the protections afforded by the Australian whistleblower laws also include some types of disclosure made to external parties, such as:

- legal representatives, to obtain advice or representation about the Australian whistleblower laws;
- ASIC, APRA or the ATO; or
- Journalists or Members of Parliament, but **only** in the following limited circumstances.

### Public interest disclosure

A disclosure to a journalist or a Member of Parliament will qualify for protection as a **public interest disclosure** under the Corporations Act 2001 (Cth) only **where all of the following conditions are met, and in the order set out below:**

- (a) the whistleblower has previously made a disclosure of the information to ASIC, APRA or another prescribed Commonwealth body; and
- (b) at least 90 days have passed since the disclosure was made to that regulator; and the whistleblower has reasonable grounds to believe that action has not been taken, or is not being taken, in relation to the matters disclosed; and
- (c) the whistleblower has reasonable grounds to believe that making a further disclosure of the information is in the public interest; and
- (d) before making the disclosure to a journalist or a Member of Parliament, the whistleblower has given written notice to the relevant regulator that:
  - I. identifies the prior disclosure; and
  - II. states that the whistleblower intends to make a public interest disclosure.

### Emergency disclosure

A disclosure to a journalist or a Member of Parliament will qualify for protection as an **emergency disclosure** under the Corporations Act 2001 (Cth) only **where all of the following conditions are met, and in the order set out below:**

- (a) the whistleblower has previously made a disclosure of the information to ASIC, APRA or another prescribed Commonwealth body; and
- (b) the whistleblower has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons, or to the natural environment; and
- (c) before making the disclosure to a journalist or a Member of Parliament, the whistleblower has given written notice to the relevant regulator that:
  - I. identifies the prior disclosure; and
  - II. states that the whistleblower intends to make an emergency disclosure.

It is important you understand strict criteria apply and we strongly recommend you obtain legal advice before making a disclosure to anyone other than a Whistleblower Protection Officer or other eligible recipient

described in Section 5 of this policy. For the avoidance of doubt, a prior disclosure to the Company is not a precondition to making a public interest or emergency disclosure under the Corporations Act 2001 (Cth).

For more information about the Australian whistleblower laws (including how to make a disclosure directly to ASIC or the ATO), see the information available on the ASIC website (including Information Sheet 239 *How ASIC handles whistleblower reports*) and the ATO website.

### **Whistleblower Laws Outside of Australia**

If you are a Company officer, employee or contractor based outside Australia, you may also have protections and obligations under the whistleblower laws in the country in which you are based. Those local laws may impose additional or different requirements, including in relation to reporting channels, investigation processes, confidentiality protections and timeframes. Nothing in this policy is intended to limit or override any rights or protections available to you under applicable foreign whistleblower legislation.

Where required, the Company may implement local procedures or guidance to address the operation of foreign whistleblower regimes.

## **13) Non-compliance with this Policy**

Any breach of this policy by an officer, employee or contractor will be taken seriously by the Company and may be the subject of a separate investigation and/or disciplinary action.

A breach of this policy may also amount to a civil or criminal contravention under the applicable whistleblower laws, giving rise to significant penalties.

## **14) Optional Disclosure Form**

The Board of Directors of NextEd Group Limited (ACN 105 012 066) and is committed to a culture of compliance, ethical behaviour and good corporate governance and has created this policy to encourage individuals to report wrongdoing where they genuinely believe it has occurred.

The form attached at Annexure A can be used by anyone who is or was a director, other officer, employee, contractor, consultant, supplier, supplier's employee, as well as a parent, grandparent, child, grandchild, sibling, spouse or dependent of any of these individuals.

This form is part of the Company's whistleblower program and is intended to assist you make a disclosure in relation to the Company, or an officer or employee of the Company, under the Company's Whistleblower Protection Policy.

Use of this form (including provision of all information requested in it) is optional and it is open to you to make your disclosure in another way.

You can provide this form to the Company by email or hand to the Whistleblower Protection Officer.

**Company Secretary**

Lisa Jones

**Telephone:** +61 422 133 352

**Email:** lisa.jones@nexted.com.au

We encourage you to raise any concerns about non-compliance with this policy with one of the Whistleblower Protection Officers in the first instance. You can also lodge any concerns to ASIC or the ATO for investigation as explained in this policy.

## 15) Policy Review

This policy must be reviewed by the Board or its delegated committee with the assistance of the Whistleblower Protection Officers at least every two years to ensure that it is operating effectively. Any recommended changes must be approved by the Board or its delegated committee.

The Company Secretary is authorised to make administrative and non-material amendments to this policy provided that any such amendments are notified to the Board or its delegated committee at or before its next meeting.

## Change History

| Version | Approval date | Approved by       | Change  |
|---------|---------------|-------------------|---|
| V3.0    | 22 March 2022 | Company Secretary |   |
|         |               | Board             |   |
| V4.0    | 24 Feb 2023   | Company Secretary | Formatted to NextEd template  |
|         |               | Board             |   |
| V4.1    | 29 April 2024 | Company Secretary | Information on modern slavery disclosures. Format corrected.  |
|         |               | Board             |   |
| V5.0    | 20 April 2026 | Board             | Various amendments for compliance with legislative amendments, ASIC guidance and drafting improvements and change of personnel. |

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|-----------------------------|---------------------------------|
| <b>File Name:</b>           | Whistleblower Protection Policy |
| <b>Implementation Date:</b> | [insert date]                   |

|                     |              |
|---------------------|--------------|
| <b>Review Date:</b> | [April 2028] |
| <b>Version:</b>     | 5.0          |

# ANNEXURE A

## Optional Disclosure Form

| SECTION A: Consent   |  |
|--|--|
| <input type="checkbox"/>   | I consent to my identity being shared in relation to this disclosure; OR   |
| <input type="checkbox"/>   | I wish for my identity to remain anonymous<br>(If you wish to remain anonymous, you do not need to complete section B and Section C)   |
| <input type="checkbox"/>   | I consent to being contacted about my disclosure<br>(If so, please complete Section C)   |
| <input type="checkbox"/>   | I wish to receive updates about my disclosure<br>(If so, please complete Section C)  |
| SECTION B: Personal Details  |  |
| <b>Name:</b>   |  |
| <b>Address:</b>  |  |
| <b>Location (if applicable):</b>   | <input type="checkbox"/> Australia<br><input type="checkbox"/> France<br><input type="checkbox"/> Spain<br><input type="checkbox"/> Italy<br><input type="checkbox"/> Other (specify): |
| <b>Department / Team (if applicable):</b>  |  |
| <b>Role / Position:</b>  |  |
| SECTION C: Contact Details   |  |
| <b>Preferred telephone no:</b><br>(this may be a private number; please include country and area code) |  |
| <b>Preferred email address:</b><br>(this may be a private email address)                               |  |

|   |   |  |
|---|---|--|
| <b>Preferred contact method:</b><br>(phone / email / in person)   | <input type="checkbox"/> Phone<br><input type="checkbox"/> Email<br><input type="checkbox"/> Mail<br><input type="checkbox"/> In person   |  |
| <b>Best time to contact you:</b>  |   |  |
| <b>SECTION D: Disclosure</b><br>All questions are optional – however, the more information that you provide, the easier it will be for us to investigate and address your concerns. |   |  |
| <b>1</b>  | <b>A description of your concerns, including:</b><br>Location<br>Time<br>Persons involved<br>(You are encouraged to include with this disclosure any supporting evidence you may hold – you can use box 7 or a separate page if you run out of space) |  |
| <b>2</b>  | <b>How did you become aware of the situation?</b>   |  |
| <b>3</b>  | <b>Who was involved in the conduct, including any names, departments and position?</b>  |  |

|   |   |  |
|---|---|--|
| 4 | <b>Does anyone else know about the matters you are concerned about?<br/>(If yes, please describe any steps you have taken to report or resolve your concern and the outcome, if applicable)</b> |  |
| 5 | <b>Do you have any concerns about you or any other person being discriminated against or unfairly treated because of this disclosure?</b>   |  |
| 6 | <b>Do you think the reported conduct might happen again?</b>  |  |
| 7 | <b>Please include any other details which you believe are relevant</b>  |  |