



POLICY

WHISTLEBLOWING

VERSION 1.2

1.0 DESCRIPTION

This document outlines the Climate Friendly Group's (comprising the Eagle Group of companies, including Eagle Holdco Pty Ltd, Climate Friendly Holdings Pty Ltd, Climate Friendly Pty Ltd, Climate Friendly Financial Solutions Pty Ltd and Kurrajong Partners Pty Ltd) (the **Group**) policy and process for dealing with whistleblowing. It should be read in conjunction with Employment Agreements and any other applicable company policies.

This policy is an **Operational** Governance Policy.

2.0 RISK MANAGEMENT SUMMARY

Key Risks	Control Measures
Behavioural: risk that staff engage in behaviours which are not in accordance with the law or Group policies and procedures.	<ol style="list-style-type: none"> 1. Implementation and training of Managers and employees in this policy. 2. Implementation and training of Managers and employees in wider Group policies and procedures, and expectations of conduct. 3. Provide certain processes for the management of disciplinary and grievance proceedings.
Legal/Regulatory Compliance: risk that staff activities result in legal or regulatory compliance failures.	

3.0 KEY ACCOUNTABILITIES

3.1	Co-CEOs <ul style="list-style-type: none"> • Act as Whistleblower Protection Officers (WPOs). • Responsible for approving this Policy.
3.2	Adamantem Directors <ul style="list-style-type: none"> • Act as Alternate Contacts for Stopline.
3.3	Executive Manager - Legal and Governance <ul style="list-style-type: none"> • Management and oversight of proceedings under this Policy. • Providing legal advice and guidance on effect of legal and regulatory requirements on proceedings envisaged under this Policy. • Acts as a Whistleblower Investigation Officer (WIO).
3.4	Senior Legal Specialist – Head of Governance <ul style="list-style-type: none"> • Acts as a Whistleblower Investigation Officer (WIO).
	Governance Specialist <ul style="list-style-type: none"> • Management of the relationship between Stopline (Whistleblowing portal service provider) and Climate Friendly. • Assisting in the preparation of any required (anonymised) Board reporting. • Reviewing and updating this procedure annually, or earlier if deemed necessary in line with Version Control Policy.
3.5	People and Culture Manager <ul style="list-style-type: none"> • Providing additional support and advice in relation to interpretation of legal and regulatory requirements on proceedings envisaged under this Policy.
3.6	Employees <ul style="list-style-type: none"> • Responsible for ensuring personal compliance with this Policy.

3.7	Stopline – Whistleblowing Hotline service provider <ul style="list-style-type: none"> • Confidential, independent provider of whistleblowing services • Responsible for taking full details of any concerns via telephone, mail, email or their website. • Responsible for providing administrative support in respect of any reports, including ensuring anonymity and providing translation services if requested.
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4.0 KEY RESOURCES	
4.1	<p><i>ASIC whistleblower resources</i></p> <p>ASIC has information regarding whistleblowing available from its website at: https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/</p> <p>In relation to rights and protections for whistleblowers, see Information Sheet 238 Whistleblower rights and protections: https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/whistleblower-rights-and-protections/</p> <p>For information for recipients of disclosures, see Obligations on company officers: https://asic.gov.au/for-business/running-a-company/company-officeholder-duties/whistleblowers-company-officeholder-obligations/</p> <p><i>ATO whistleblower resources</i></p> <p>The Australian Taxation Office (ATO) introduced new arrangements to protect whistleblowers in July 2019, information is available from: https://www.ato.gov.au/general/gen/whistleblowers/.</p>



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5.0 KEY PRINCIPLES

- 5.1**
1. The Climate Friendly Group is committed to an open culture of integrity and ethical behaviour. This policy is intended to highlight to employees and potential whistleblowers their legal rights and protections should they wish to make a whistleblower report. However, the Group encourages staff to raise any matters with their line managers, the Legal and Governance Team or the People and Culture Manager which are of concern to them (whether or not such matters fall within the legal definition of a disclosable matter as set out below) without fear of repercussions.
 2. All staff are responsible for fostering the open and supportive culture which enables staff to have confidence to raise any matters of concern, and should any concerns be raised with them, should treat them seriously, confidentially and in line with this policy.

6.0 WHISTLEBLOWING PROCEDURE

- 6.1**
1. We are committed to the Climate Friendly Group acting with integrity and complying with legal and regulatory obligations, and to fostering a culture of good corporate governance and ethical behaviour. Reporting under this policy helps us meet this commitment. We understand that staff may not feel comfortable in reporting your suspicions, so this policy describes the safeguards we have in place so you can confidently speak up without fearing repercussions.
 2. It is critical that people who become aware of possible illegal or unethical conduct are able to disclose their suspicions to an appropriate person with the knowledge that their disclosures will be investigated properly and that they will not suffer negative consequences as a result of making a disclosure. It is equally important that potential wrongdoers know that others are encouraged to report their wrongdoing.
 3. Staff may also have rights under the Corporations Act 2001 (Cth) and the Taxation Administration Act 1953 (Cth) (each, the **Act** and together, the **Acts**).
 4. The Acts require that companies such as ours (and our related entities) have appropriate whistleblower policies and systems in place for receiving, investigating and acting on certain disclosures made by an "eligible whistleblower" to a relevant person. This policy covers the types of disclosures protected by these Acts.
 5. This is distinct from personal work-related grievances, which may be raised through the Appropriate Workplace Behaviour Policy.
 6. For the purposes of this policy a whistleblower is a person who has reasonable grounds to suspect there has been misconduct or an improper state of affairs or circumstances in relation to the Group and discloses that suspicion using one of the methods described below.
 7. This policy applies to current or former: employees (whether ongoing, temporary, full time, part time or casual and including apprentices and trainees), contractors, consultants or suppliers (or, one of their employees) or an employee of a labour hire company who has been assigned to work at the Group, directors and officers, volunteers or associates of the Climate Friendly Group or to the spouses, dependants or relatives of those persons, or to any "eligible whistleblower" under either of the Acts, and any organisation (and its employees) that has a relationship or is associated with the Group as a customer, supplier, adviser, agent or otherwise.
 8. This policy applies to disclosures made to the Group or to Stopline in relation to matters within Part 9.4AAA (protection for whistleblowers) of the Corporations Act 2001.
 9. Employees and officers can access this policy on the Group's intranet.

Reporting information under this policy

10. Information may be reported under this policy if there are reasonable grounds to suspect corporate misconduct, improper affairs or circumstances involving the Climate Friendly Group, its managers or employees or have concerns about tax matters as set out in the Acts.
11. A base allegation without supporting information is unlikely to be enough to show there are reasonable grounds.

12. Concerns need not identify breaches of laws or regulations. A report can be made about operations or practices that may, for example, harm consumers, risk public safety or downgrade confidence in the financial system.

Examples of concerns which may be reported under this policy

13. Any matter that you reasonably believe breaches the Group's policies or the law should be reported in accordance with this policy. Examples of misconduct or an improper state of affairs (**Disclosable Conduct**) can include:
- Breaches of law or regulations
 - Illegal conduct
 - Unlawful, corrupt or irregular use of the Group's funds or property
 - Theft, drugs, violence or property damage
 - Breaches of the Group's policies and procedures
 - Conduct that causes a substantial risk to public health, public safety or the environment
 - Dishonest or unethical behaviour
 - Defrauding the Group, its customers or suppliers
 - Corruption or bribery
 - Victimising a whistleblower
 - Fraud, money laundering or financial mismanagement
 - Tax avoidance
 - Other conduct likely to damage the Group's financial position or reputation
 - Conduct that endangers the public or financial system
 - Behaviour that is oppressive, discriminatory or grossly negligent
 - Conduct or proposed conduct suspected to be in breach of the Competition and Consumer Act 2010 (Cth), the Australian Securities and Investments Commission Act 2001 or the Acts
 - Concealing misconduct or an improper state of affairs
 - Misleading people to make a sale
14. This policy does not apply if you report information you know is not true. However, if you have reasonable grounds and your report later ends up being incorrect this policy still applies.

Examples of concerns which may be personal work-related grievances

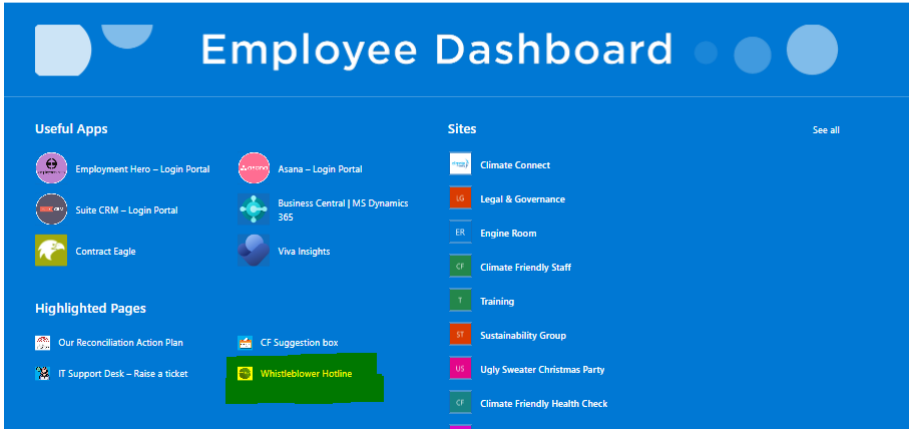
15. Disclosable Conduct must be distinguished from personal work-related grievances. A personal work-related grievance is a grievance about any matter in relation to the discloser's current or past employment that impacts the discloser personally but does not have significant implications for the Group more broadly. Conflicts between employees, decisions regarding transfers and promotions and disciplinary actions will generally be personal work-related grievances. If you are not sure if an issue falls within this policy, please contact the Executive Manager – Legal and Governance.
16. If your concern is about a personal work-related grievance, speak with your manager or a member of the Executive Management Team or Legal and Governance Team or People and Culture Manager as this policy may not apply.
17. Examples of personal work-related grievances
- Conflict with another employee
 - Terms of engagement
 - Access to benefits
 - Opportunities for promotion
 - Decisions about employment
 - Disciplinary action
18. Where an employee is concerned about being victimised about a report they have already made under this policy or the Acts then they should continue to report their concerns under this policy.

How to make a report

19. A report can be made to any of the following (by phone, email, mail or in person):

Name	Title	Contact details
Skye Glenday	Co-Chief Executive Officer	Skye.Glenday@climatefriendly.com
Joshua Harris	Co-Chief Executive Officer	Josh.Harris@climatefriendly.com
Jeremy Dore	Executive Manager – Legal and Governance	Jeremy.Dore@climatefriendly.com

20. Alternatively, a report can be made to our external whistleblower service:

Name	Details
Stopline	<p>Website: https://climatefriendly.stoplinereport.com/ Sharepoint site: available under the Employee Dashboard, in the highlighted pages group</p> 

21. The individuals listed below are eligible recipients under the Acts (see below).

Role	Staff in charge	Description
Whistleblower Protection Officers (WPO)	Skye Glenday Joshua Harris	Acts as first point of contact and overall manager for any Whistleblowing report submitted on Stopline, unless a report is required to be submitted to an Alternate Contact.
Alternate Contacts	Georgina Varley Robert Koczkar	Alternate Contacts are sent a PDF report from the Stopline disclosures team in the case that a WPO is named as a respondent in a disclosure report. These PDF reports are not contained on the Stopline SharePoint portal.
Whistleblower Investigation Officers (WIO)	Jeremy Dore Karen Stuart	WIOs can access the Stopline SharePoint portal but are not able to see or access any disclosure reports until a WPO assigns that report to them.

22. If you make a report to our external whistleblower service, they will work with you to understand the report and will ensure that it is escalated to the appropriate person within the Group. You have the right to keep your identity anonymous when you make a report, however, when you report anonymously it can be harder for us to follow up your concerns and we may not be able to update you on what we are doing about your report. Please see Annex A which includes the prompts included in the whistleblowing hotline service.

Support and protection from detrimental treatment

Identity protection

23. The Group is committed to the protection of whistleblowers who report Disclosable Conduct in accordance with this policy. Other than as required by law and set out in this policy, the Group will not disclose the identity of whistleblowers without the whistleblower's consent to that disclosure. Australian law prohibits the disclosure of a whistleblower's identity other than as required to investigate the allegation or with the free consent of the whistleblower. All protected disclosure reports from whistleblowers will be kept confidential, except as required by law or where disclosure is necessary to regulatory authorities, law enforcement agencies or professional advisors.
24. When a report is made under this policy, the employee consents to Climate Friendly disclosing their identity as is necessary to effectively investigate and manage their concern or as permitted or required by law. In all other cases, your consent will be sought to any disclosure of your identity to any person or entity.
25. the Group will endeavour to keep the employee's identity confidential. This may include redacting documents, keeping records secure, restricting access to information and communicating through channels that cannot be inadvertently accessed by other staff (eg, printing to secure printers and communicating through confidential processes). Concerns should be raised with the Legal and Governance Team.
26. To help the Group keep an employee's identity confidential, a whistleblowing employee is requested to take their own steps, including by not talking with their colleagues about their concerns and making sure that they comply with this policy. This does not prevent the employee reporting under either of the Acts or speaking with a lawyer about their report.
27. The Group may refer a report to the Australian Securities and Investments Commission (ASIC), Australian Prudential Regulation Authority (APRA), Australian Taxation Office (ATO), Australian Federal Police (AFP) or speak with its lawyers.

Protection from detrimental acts or omissions, and victimisation

28. The Group is committed to doing what it reasonably can to protect whistleblowers making a protected disclosure report in accordance with this policy from reprisal or victimisation, and will take steps protect a whistleblower from being treated detrimentally or being threatened with detriment or harm because they have reported under this policy or the Acts.
29. This may mean the Group will need to change the way a whistleblower works, or provides goods or services. For example, a whistleblower may need to work or provide goods or services in a different location or in a different way. Staff or persons involved in a report may be moved or monitored, so they are not working with the whistleblower. A whistleblower may be offered some paid leave or flexible working. These changes will be for the employee's protection and will not be detrimental treatment. The Group may take steps to rectify any detriment that the whistleblower may have suffered.
30. The Group will discuss this with any whistleblowing employee, and the whistleblower is invited to contact any authorised recipient to discuss any concerns.
31. All employees, including whistleblowers, can also access the Company's employee assistance program.
32. The Company will look for ways to support all whistleblowers but will not be able to provide non-employees with the same type and level of support it provides to employees. The Company will take all reasonably practicable steps to protect non-employee whistleblowers.
33. A whistleblower making a protected disclosure report will be protected from reprisal or victimisation in response to making a complaint under this policy.
34. The Company will not tolerate victimisation of whistleblowers or others who raise complaints. Victimisation involves punishing or retaliating against someone because they have made a complaint or are involved in a complaint process.
35. No one is to retaliate or treat anyone detrimentally who raises genuine complaints of unacceptable behaviour under this policy or another policy.
36. The Company does not retaliate or treat employees detrimentally who raise genuine complaints of unacceptable behaviour.
37. Victimisation of a whistleblower by another employee (however senior) will be investigated as a breach of the Business Conduct and Ethics Policy and the Disciplinary Termination and Grievance Policy and may result in disciplinary action up to and including termination.

38. A whistleblower who believes they, or any other person, have been subject to victimisation or harassment as a result of having made a disclosure under this policy, should immediately report the matter to the People and Culture Manager. Where such an incident occurs, the Business Conduct and Ethics Policy and the Disciplinary Termination and Grievance Policy will apply.

When a report is made

39. When a report is made, the Group will assess whether this policy applies and whether it needs to make further inquiries about the concerns which have been raised. If the whistleblower identifies themselves, the Group will advise them of its proposed next steps.
40. If the Group investigates your report, the nature and scope of its inquiry will vary depending on what has been reported. More serious or complex matters may take longer, may be more formal and may involve external investigators. Otherwise concerns may be investigated internally or on an informal basis. As part of its review, the Group may need to review documents, interview witnesses and involved persons and obtain input from persons with specialised skills or expertise.
41. The decision maker will then consider the report and decide what, if any, action is required.
42. Either the recipient of the disclosure or another appropriate person will keep the whistleblower informed of the progress of the investigation and outcome. The detail provided to the whistleblower will reflect the nature of the allegations and the rights of others involved and therefore may be limited.

When an employee is mentioned in a report

43. the Group will also try to ensure that employees mentioned in any report are treated fairly.
44. If the Group investigates a report, employees who are the subject of any disclosures will be advised at an appropriate time during the investigation and may be given an opportunity to respond.

Reports under the Acts and additional legal protection

45. The Australian Corporations Act 2001 also provides specific protections for whistleblowers relating to:
- identity protection (confidentiality);
 - protection from detrimental acts or omissions;
 - compensation and remedies; and
 - civil, criminal and administrative liability protection.
46. See above for links to guidance material from the Australian Securities and Investments Commission (ASIC) and more information about these protections.
47. Specific protections are also provided under Australian tax laws (see the above link to information provided by the Australian Taxation Office).
48. Employees may also have rights under either of the Acts to make a protected disclosure, including on an anonymous basis.
49. For a disclosure to be a protected disclosure under either of the Acts:
- (a) an employee must be an “eligible whistleblower”;
 - (b) the report must be made to an “eligible recipient” (eg, the Executive Manager - Legal and Governance), legal practitioner, ASIC, APRA, the ATO or in limited circumstances to a journalist or member of parliament (after first reporting to ASIC or APRA and satisfying other additional criteria); and
 - (c) the report must be about a “disclosable matter”.
50. Information about the qualifying criteria and rights to report under the Acts can be found on the ASIC website, the APRA website and the ATO website.
51. If a report satisfies the qualifying criteria under the Acts, an employee may:
- (a) have the right to seek compensation and other remedies if he or she suffers loss, damage or injury because of their report;

	<p>(b) be protected from civil, criminal and administrative liability unless they were involved in the reported misconduct (eg, charged with a criminal offence or private legal action such as a breach of contract or defamation).</p> <p>52. A report made under this policy may also be protected under the Acts.</p> <p>53. the Group recommends employees seek independent legal advice about whether their report is protected by either of the Acts before relying on these additional statutory protections.</p> <p>Breaches of this policy</p> <p>54. Breaches of this policy will be taken seriously by the Company. The Company reserves the right to take appropriate disciplinary action up to and including termination for employee non-compliance with this policy.</p> <p>False reports</p> <p>55. Whistleblowing is about reporting incidences of real or perceived improper conduct and is not about settling a grievance.</p> <p>56. A report under this policy may damage the reputation or career prospects of people who are the subject of the allegations. Therefore, it is important that those who report Disclosable Conduct do so in good faith and with reasonable grounds for believing the information is correct or likely to be correct. The Company takes all reports seriously but will look unfavourably on any false reports or claims. Disciplinary action may be taken against any employee who knowingly makes a false report.</p> <p>Availability and monitoring of this policy</p> <p>57. This policy will be made available to employees on the intranet and as part of new employee induction and refresher training for existing employees.</p> <p>58. It will be made available to suppliers on the supplier portal and made available publicly on the Company website.</p> <p>59. A copy of this policy will be provided to Stopline.</p> <p>60. In all instances, the recipient of the disclosure will report the disclosure to the Executive Manager – Legal and Governance. The Legal and Governance Team will maintain a register of disclosures, the outcome of investigations and any required remediation. This register is strictly confidential and the information in it will not be disclosed to anyone outside of the Legal and Governance Team without the express approval of the Legal and Governance Team.</p> <p>61. The Legal and Governance Team may provide high level, anonymised reports to both the Board and the Risk and Compliance Working Group.</p> <p>62. At all times in recording and reporting on disclosures under this policy the Group will do everything reasonably practicable to protect the whistleblower and their identity.</p> <p>Reporting and governance</p> <p>63. The Board will be informed of reports under this policy and the Acts and all material incidents.</p> <p>64. This policy does not impose contractual obligations on the Group and may be changed or withdrawn by the Group at any time and will be periodically reviewed.</p>
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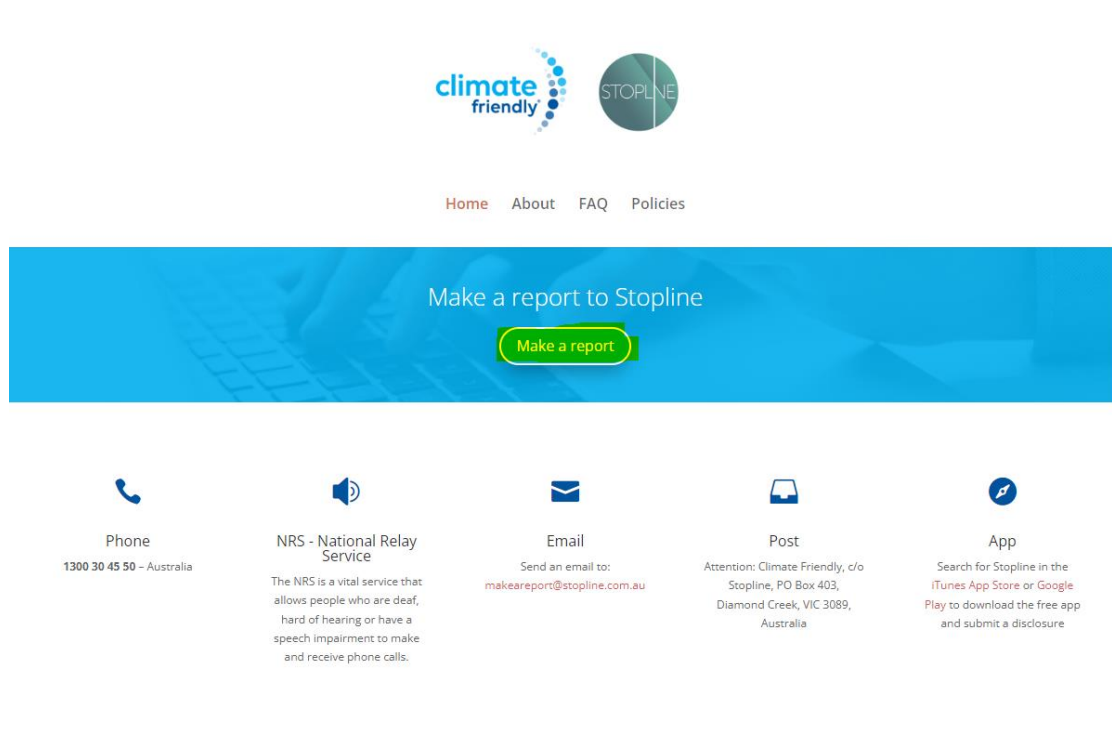
6.0 REVIEW	
6.1	The Whistleblowing Policy is reviewed at minimum on an annual basis.

7.0 RELATED DOCUMENTS	
7.1	<ol style="list-style-type: none"> 1. Financial Delegations and Approvals Policy 2. Version Control – Policies, SOPs & Technical Guidelines Policy 3. Business Conduct and Ethics Policy 4. Disciplinary, Termination and Grievance Policy

8.0 VERSION LOG		
Version date	Updates	Approved by
29 October 2020	New policy approval	Jeremy Dore
5 July 2023	Updates made to existing policy, to include Whistleblowing Service	Skye Glenday and Josh Harris

9.0 APPROVER & MANAGER	
9.1	The Governance Policy is approved by the Co-Chief Executive Officers and managed by the Senior Legal Specialist – Head of Governance

Annex A: Prompts in the Stopline (whistleblowing) reporting tool (please note that responses below are examples, please fill out the document in line with your event).



1 → By submitting this form, I acknowledge and agree that:

a) this site is controlled and administered by Stopline, an entity that is separate from, and external to Climate Friendly;

b) I consent to the information in this form being provided to Climate Friendly unless, and to the extent, I have indicated otherwise.

Please note that by **NOT** acknowledging this consent, no information has been provided and you will not be submitting a disclosure to Stopline.

☒ A I accept ✓

☐ B I don't accept

OK ✓

2 → Anonymity

Please note that if your disclosure relates to an issue that directly involves you (for example: you are the victim of workplace fraud), even if you elect to remain anonymous, the circumstances that you wish to report may tend to identify you. If you have any concerns that this may be the case for your matter, please contact Stopline on 1300 30 45 50 (Australia only), 0800 42 50 08 (New Zealand only) or select the option to pass your details on to Stopline (but not to pass them on to Climate Friendly) and we will contact you to discuss your concerns.

Continue

press Enter ↵

3 → Disclosure Details

Please provide as much detail as possible and try and complete all the questions to allow the information you provide to be acted upon or used in a beneficial way.

Continue

press Enter ↵

a. Company name and site/location?

Please include full address including state/country.

Test

OK ✓

press Enter ↵

b. Date the Incident(s) began

If the exact date is not known please provide an approximate date in the Disclosure Detail question.

Day

Month

Year

01

. 01

. 2023

OK ✓

press Enter ↵

c. Is the incident ongoing?

☒ Yes ✓

☐ No

OK ✓

d. Are people at immediate risk?

If yes, please provide names, titles, and how they are at risk.

Test

OK ✓ press Enter ↵

e. Is there an immediate risk of property loss or damage?

Please provide details

Test

OK ✓ press Enter ↵

f. Please provide a summary of your allegations.

E.g. bullying, harassment, breaches of policies and procedures, fraudulent behaviour, corruption, HR related matter, mismanagement of staff, theft, nepotism, etc.

Test

OK ✓ press Enter ↵

g. Where did the incident take place? *

If possible provide the address or place where the incident has occurred.

Test

Shift ⬆ + Enter ↵ to make a line break

OK ✓ press Enter ↵

h. Please describe the incident(s). *

Test

Shift ⬆ + Enter ↵ to make a line break

OK ✓

press Enter ↵

i. Provide supporting information/evidence and specific examples of alleged behaviour where applicable and to the best of your memory.

Please include if possible:

- Detailed description of each incident(s)
- Time and date of each incident(s)
- Names and positions of all persons involved
- Specifically what was said or done, and by whom
- Any information which is relevant and may assist an investigation.

Test

Shift ⬆ + Enter ↵ to make a line break

OK ✓

press Enter ↵

j. Please name the respondent(s) and their positions.

The respondent is the person(s) against whom the allegations are made.

Test

Shift ⬆ + Enter ↵ to make a line break

OK ✓

press Enter ↵

k. Were you a direct witness to the incident(s)?

Please name any other witnesses.

Test

OK ✓

press Enter ↵

l. Have you reported this to anybody else within your company?

If so, who did you speak to, how was it raised? (in person/telephone/email/meeting) and what was the outcome?

Test

Shift ⬆ + Enter ⬅ to make a line break

OK ✓

press Enter ⬅

m. Are you concerned follow up action may identify you as the person making the disclosure?

This may already be apparent from the details you have provided, Stopline may modify descriptions ultimately passed on in order to minimise this but it is not always obvious from the descriptions received.

A Yes ✓

B No

C I am unsure

OK ✓

n. Are you aware of any additional evidence that may assist in any subsequent inquiry into the incident?

Please include full details for the information of the Whistleblower Protection Officer/Investigator.

Test

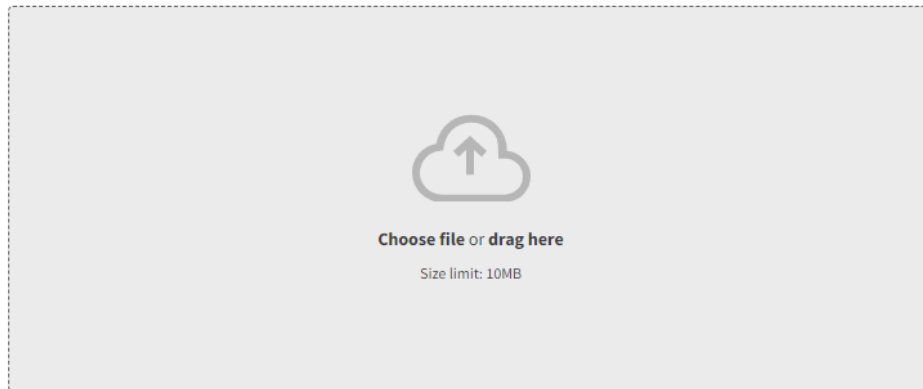
Shift ⬆ + Enter ⬅ to make a line break

OK ✓

press Enter ⬅

- o. This is where you can provide more supporting information about what has happened. You can upload documents and photos if you wish, however if you have multiple documents, it is recommended to compress or zip up the files. You can also send an email to this address **makeareport@stopline.com.au** with any supporting information.

(Scroll past if not applicable)



OK ✓

"You are about to submit your report. Please ensure all answers appear as intended before submitting."

Scroll up to change previous answers

Submit

press Ctrl + Enter ↵