

# **FirstWave**

## **Whistleblower Policy**

Contents

- 1. Whistleblower Policy Overview ..... 2
- 2. Purpose ..... 2
- 3. Scope..... 2
- 4. Reportable Conduct ..... 2
- 5. Making A Disclosure ..... 3
- 7. Protection of Whistleblowers ..... 4
- 8. Support Available ..... 6
- 9. Other Matters..... 6
- 10. Published..... 6

## 1. Whistleblower Policy Overview

At FirstWave Cloud Technology Ltd (“the Company”) we are guided by our company values. These values are the foundation of how we conduct ourselves and interact with each other, our clients, members, suppliers, shareholders, and other stakeholders. The Company is committed to ensuring corporate compliance and promoting ethical corporate culture by observing the highest standards of fair dealing, honesty, and integrity in our business activities.

## 2. Purpose

The Company encourages the reporting of any instances of suspected unethical, illegal, corrupt, fraudulent, or undesirable conduct involving the Company’s business and provides protections and measures to individuals who make a disclosure in relation to such conduct without fear of victimisation or reprisal.

This policy will be made available on the Company website and in any other ways that will ensure that it is made available to persons to whom this policy applies. It will also be made available to officers and employees of the Company.

## 3. Scope

This policy applies to any person who is, or has been, any of the following with respect to the Company:

- Employee;
- Officer;
- Director;
- Contractor (including sub-contractors and employees of contractors);
- Supplier (including employees of suppliers);
- Consultant;
- Auditor;
- Associate.; and
- Relative, dependant, spouse, or dependant of a spouse of any of the above.

## 4. Reportable Conduct

You may make a report or disclosure under this policy if you have reasonable grounds to believe that a Company director, officer, employee, contractor, supplier, consultant or other person who has business dealings with the Company has engaged in conduct (‘Reportable Conduct’) which is:

- Dishonest, fraudulent or corrupt;
- Illegal (such as theft, dealing in or use of illicit drugs, violence or threatened

violence and criminal damage to property);

- Unethical including any breach of the Company's policies such as the Code of Conduct; Oppressive or grossly negligent;
- Potentially damaging to the Company, its employees or a third party;
- Misconduct or an improper state of affairs;
- A danger, or represents a danger to the public or financial system;
- Harassment, discrimination, victimisation or bullying.

For the avoidance of doubt, Reportable Conduct does not include personal work-related grievances. These grievances should be reported to your manager in accordance with the Grievance Policy. A personal work-related grievance is a grievance about any matter in relation to a staff member's current or former employment, having implications (or tending to have implications) for that person personally and that do not have broader implications for the Company. Examples of personal work-related grievances are as follows:

- An interpersonal conflict between the staff member and another employee;
- A decision relating to the engagement, transfer or promotion of the staff member;
- A decision relating to the terms and conditions of engagement of the staff member;
- A decision to suspend or terminate the engagement of the staff member, or otherwise to discipline the staff member.

## 5. Making A Disclosure

The Company relies on its employees maintaining a culture of honest and ethical behaviour. Accordingly, if you become aware of any Reportable Conduct, it is expected that you will make a disclosure under this policy.

### **Internal Reporting**

You may disclose any Reportable Conduct to the Whistleblower Protection Officer listed below:

- Title: Company Secretary
- Name: Iain Bartram
- Phone Number: 029409 7000
- Email Address: iain.bartram@firstwavecloud.com

If you are unable to use any of the above reporting channels, a disclosure can be made to an "eligible recipient" within the Company. Eligible recipients include:

- Officers;
- Directors;
- Senior Managers;
- Auditor or member of an audit team conducting an audit of the Company; or

- Actuary.

The Whistleblower Protection Officer or eligible recipient will safeguard your interests and will ensure the integrity of the reporting mechanism.

## **Anonymity**

When making a disclosure, you may do so anonymously. It may be difficult for the Company to properly investigate the matters disclosed if a report is submitted anonymously and therefore the Company encourages you to share your identity when making a disclosure, however you are not required to do so.

Where a disclosure has been made externally and you provide your contact details, those contact details will only be provided to a Whistleblower Protection Officer with your consent.

## **6. Investigation**

The Company will investigate all matters reported under this policy as soon as practicable after the matter has been reported. The Whistleblower Protection Officer will investigate the matter and where necessary, appoint an external investigator to assist in conducting the investigation. All investigations will be conducted in a fair, independent, and timely manner and all reasonable efforts will be made to preserve confidentiality during the investigation.

If the report is not anonymous, the Whistleblower Protection Officer or external investigator will contact you to discuss the investigation process and any other matters that are relevant to the investigation.

Where you have chosen to remain anonymous, your identity will not be disclosed to the investigator or to any other person and the Company will conduct the investigation based on the information provided to it.

Where possible, the Whistleblower Protection Officer will provide you with feedback on the progress and expected timeframes of the investigation. The person against whom any allegations have been made will also be informed of the concerns and will be provided with an opportunity to respond (unless there are any restrictions or other reasonable bases for not doing so).

To the extent permitted by law, the Whistleblower Protection Officer may inform you and/or a person against whom allegations have been made of the findings. Any report will remain the property of the Company and will not be shared with you or any person against whom the allegations have been made.

## **7. Protection of Whistleblowers**

The Company is committed to ensuring that any person who makes a disclosure is treated fairly and does not suffer detriment and that confidentiality is preserved in respect of all matters raised under this policy.

### **Protection from legal action**

You will not be subject to any civil, criminal or administrative legal action (including disciplinary action) for making a disclosure under this policy or participating in any investigation.

Any information you provide will not be admissible in any criminal or civil proceedings other than for proceedings in respect of the falsity of the information.

## **Protection from detrimental conduct**

The Company (or any person engaged by the Company) will not engage in 'Detrimental Conduct' against you if you have made a disclosure under this policy.

Detrimental Conduct includes actual or threatened conduct such as the following (without limitation):

Termination of employment;

- Injury to employment including demotion, disciplinary action;
- Alternation of position or duties;
- Discrimination;
- Harassment, bullying or intimidation;
- Victimisation;
- Harm or injury including psychological harm;
- Damage to 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.

The Company will take all reasonable steps to protect you from Detrimental Conduct and will take necessary action where such conduct is identified.

The Company also strictly prohibits all forms of Detrimental Conduct against any person who is involved in an investigation of a matter disclosed under the policy in response to their involvement in that investigation.

If you are subjected to Detrimental Conduct as a result of making a disclosure under this policy or participating in an investigation, you should inform a Whistleblower Protection Officer or eligible participant in accordance with the reporting guidelines outlined above.

You may also seek remedies including compensation, civil penalties, or reinstatement where you have been subject to any Detrimental Conduct.

## **Protection of confidentiality**

All information received from you will be treated confidentially and sensitively.

If you make a disclosure under this policy, your identity (or any information which would likely to identify you) will only be shared if:

- You give your consent to share that information; or

The disclosure is allowed or required by law (for example where the concern is raised with a lawyer for the purposes of obtaining legal advice);

- The concern is reported to the Australian Securities and Investments Commission (ASIC), the Australian Prudential Regulation Authority (APRA), the Australian Taxation Office (ATO) or the Australian Federal Police (AFP);

Where it is necessary to disclose information for the effective investigation of the matter,

- and this is likely to lead to your identification, all reasonable steps will be taken to reduce the risk that you will be identified.

## 8. Support Available

Where appropriate, the Company may also appoint an independent support person from the Human Resources team to deal with any ongoing concerns you may have.

You may also access third party support providers such as Lifeline (13 11 14) and Beyond Blue (1300 22 4636) for support.

## 9. Other Matters

Any breach of this policy will be taken seriously and may result in disciplinary action, up to and including termination of employment.

In so far as this policy imposes any obligations on the Company, those obligations are not contractual and do not give rise to any contractual rights. To the extent that this policy describes benefits and entitlements for employees, they are discretionary in nature and are also not intended to be contractual. The terms and conditions of employment that are intended to be contractual are set out in an employee's written employment contract.

The Company may unilaterally introduce, vary, remove or replace this policy at any time. Employees are encouraged to read this policy in conjunction with other relevant Company policies, including:

- Code of Conduct.

## 10. Published

A copy of this Policy is available on the FirstWave Portal and FirstWave Corporate website at <https://firstwave.com/investor/>.

## REVISION HISTORY (filled out by Legal and Compliance Services)

Revision / Ref. No.	Approved/ Amended/ Rescinded	Date	Committee / Board / Executive Manager	Resolution / Change
CORP10.01	Approved	16/01/2020	Executive Manager	
CORP10.02	Amended	26/04/2021	Executive Manager	Change in details of Policy Manager

<b>Policy Name</b>	Whistleblower
<b>Policy Manager</b>	Company Secretary
<b>Policy Department</b>	Corporate Services
<b>Contact</b>	Iain Bartram Tel: +61 2 9409 7000 Email: <a href="mailto:iain.bartram@firstwavecloud.com">iain.bartram@firstwavecloud.com</a>
<b>Approval Authority</b>	Company Secretary
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<b>Reviewed</b>	Annually
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