

## Schedule 10 – Whistleblower Policy

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### 1. INTRODUCTION

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This policy sets out the process whereby a whistleblower can raise concerns regarding wrongdoing by the Company or its personnel without fear of intimidation, discriminatory treatment or reprisal.

This policy forms part of the Company's risk management framework, which includes the Risk Management Policy (Schedule 7), and other associated risk and compliance policies.

### 2. PURPOSE

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The aim of this policy is to make the Company's employees or personnel feel confident about raising concerns internally, by offering a reporting and investigative mechanism that is objective, confidential, independent and protects them from disadvantage or reprisal.

This policy applies to the Company and:

- (a) all directors and officers of the Company;
- (b) all employees of the Company, whether full time, part time or casual;
- (c) all persons engaged by the Company to perform services for the Company and its subsidiaries or related companies under a contract for services or consultancy agreements; and
- (d) all advisors to the Company,

**(Relevant Persons or you).**

Relevant Persons must comply with this policy.

### 3. REPORTABLE CONCERNS OR MATTERS

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All Relevant Persons have a responsibility under the this policy and the Company's Code of Conduct to help detect, prevent and report instances or suspicious activity or wrongdoing, referred to as "**Reportable Concern(s)**".

A Reportable Concern is any concern (actual or suspected) about the following conduct, or the deliberate concealment of such conduct:

- financial irregularity (including fraud against the Company or a customer or supplier);
- corrupt conduct;
- criminal conduct;
- failure to comply with any legal or regulatory obligation;
- unfair or unethical dealing with an employee or a customer;
- unethical or other serious improper conduct, including breaches of the Company's policies;
- misconduct or an improper state of affairs or circumstances;
- danger to the public or financial system;
- illegal activities; or
- other serious impropriety.

Any person making a report under this policy is referred to as a “**whistleblower**” and all information provided by them will be treated as confidential.

#### **4. MAKING A REPORT**

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##### **4.1 Report to the executive team**

An employee or other person who becomes aware of a Reportable Concern is encouraged to report the matter to the Chief Executive Officer/ Managing Director or Company Secretary.

##### **4.2 Report anonymously**

Disclosures may also be made by email to the Company Secretary at: [natalie.teo@sourecservices.com.au](mailto:natalie.teo@sourecservices.com.au) (marked “Private and Confidential” and to the attention of the Company Secretary, Natalie Teo).

A person who makes a report to the above email address will be treated as anonymous and their personal details will not be disclosed.

##### **4.3 Legal Representative**

Disclosures to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in *the Corporations Act 2001* (Cth) are protected (even in the event that the legal practitioner concludes that a disclosure does not relate to a Reportable Concern).

#### **5. INVESTIGATION PROCESS**

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Investigation processes will vary depending on the precise nature of the Reportable Concern or conduct being investigated. The purpose of the investigation is to determine or not whether a person’s concerns are substantiated, with a view to the Company then rectifying any wrongdoing uncovered to the extent that this is practicable in all the circumstances.

The investigation will be thorough, objective, fair and independent of the person, anyone who is the subject of the Reportable Concern, and any business unit concerned.

#### **6. PROTECTION OF WHISTLEBLOWERS**

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The Company is committed to ensuring that whistleblowers are afforded confidentiality in respect of any matter raised under this policy and that they do not suffer retribution or detriment as a result of reporting a concern. “Detriment” includes dismissal, demotion, harassment, victimisation, discrimination, disciplinary action, bias, threat or other unfavourable treatment.

The Company recognises that whistleblowing can be a very stressful and difficult thing to do. Provided that the employee is acting in good faith and has not engaged in serious misconduct or illegal conduct, to the maximum extent possible, the employee will not be subject to disciplinary sanctions by the Company in relation to any concerns or matters reported.

The Chairperson of the audit and risk committee or the Company Secretary is appointed as the primary Whistleblower Protection Officer.

## **7. RECORDS**

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The Chairperson of the audit and risk committee or the Company Secretary will maintain a record of all whistleblowing incidents and actions taken under this policy, so that the policy can be periodically reviewed.

## **8. FALSE REPORTING**

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A false report of a Reportable Concern could have significant effects on the Company's reputation and the reputations of Relevant Persons and could also cause considerable waste of time and effort. Any deliberate false reporting, whether under this policy or otherwise, will be treated as a serious disciplinary matter.

## **9. REVIEW OF POLICY**

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The audit and risk committee is tasked to regularly review this policy and its effectiveness.

If you have any questions or need any further information about this policy, please contact the Company Secretary.

## **10. VERSION CONTROL**

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Version	Date	Changes
1	12 October 2021	Review and update consistent with 4 <sup>th</sup> Edition compliant Corporate Governance Plan
2	30 June 2025	Update to paragraph 4.2