Whistleblower Policy

Inclusee Ltd. (the **Company**) supports the provision of a safe and transparent workplace culture where team members and others involved with the Company are able to raise issues of concern without fear of retribution. The Company is committed to operating legally (in accordance with applicable legislation and regulation), properly (in accordance with organisational policies and procedures), and ethically (in accordance with recognised ethical principles).

Purpose

The purpose of this Policy is to encourage the raising of any concerns about actual or potential misconduct or any improper state of affairs in relation to the Company, without fear of reprisal or victimisation.

This Policy sets out guidelines for what is considered Reportable Conduct, who can make a report, how to make a report, and who to make a report to. This Policy also sets out the protections and support available to individuals who raise concerns in accordance with this Policy, and how the Company will handle and investigate reports.

The Company aims to maintain the highest standards of ethical behaviour and integrity and create a culture that encourages our people to help deter wrongdoing, with the confidence that they will be protected and supported in doing so.

Scope

Reports may be made under this Policy by anyone who is, or has been:

- A Director or officer of the Company;
- An employee of the Company;
- A contractor, supplier, or consultant (including their employees) of the Company;
- A volunteer who provides services to the Company;
- An associate of the Company; or
- A relative, spouse or dependant of any of the above.

A **Discloser** is any individual listed above who has made a report in accordance with this Policy.

A Discloser will be eligible for the protections under this Policy when they make a disclosure about a **Reportable Matter** (as described in section 3 below) using any of the reporting methods set out in this Policy.

Disclosers may also be able to access legal protections under the Corporations Act and the Taxation Administration Act. Further information about these legal protections available to Disclosers under the Corporations Act and the Taxation Administration Act is set out in the Annexure.

Reportable Matters

A "**Reportable Matter**" under this Policy is any information about the Company (or an officer or employee of the Company) that the Discloser has reasonable grounds to suspect indicates:

- Dishonest, fraudulent, or corrupt activity, including bribery, misappropriation of funds and misuse of a person's position for personal gain;
- Unethical conduct (such as acting dishonestly, altering company records, making false entries in books and records, breaching the Company's Code of Conduct or other policies);
- Conduct that is seriously harmful or potentially seriously harmful to a team member or participant, such as deliberate unsafe work practices or wilful disregard for the safety of others;
- Physical, psychological, or other abuse of a participant;
- Receiving gifts or monies from a participant without the permission of a senior manager;
- A criminal offence (including theft, illicit drug sale/use, violence or threatened violence and criminal damage against property);
- A danger to the public or the financial system;
- Misconduct or an improper state of affairs or circumstances in relation to the Company;
- Misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the Company;
- An offence against or a contravention of the Corporations Act 2001, or any other law applicable to the Company;

- Any conduct or circumstance that is potentially damaging to the Company (e.g. gross mismanagement, serious or substantial waste of company resources or repeated breaches of administrative procedures);
- Any other kind of serious impropriety, including retaliatory action against a Discloser for having disclosed Reportable Conduct; or
- Deliberate concealment of any of the above.

A Discloser must have **reasonable grounds** for a report made under this Policy. A rumour or a mere allegation with no supporting information is unlikely to be considered as having "reasonable grounds". However, a Discloser does not need to prove their allegations. A Discloser will still qualify for protection under this Policy even if their disclosure turns out to be incorrect.

Personal Work-Related Grievances Excluded

Personal Work-Related Grievances of current or former employees are not Reportable Matters and are not covered under this Policy. These kinds of matters should be reported to your manager. You may be entitled to protection in relation to these matters under other legislation such as the Fair Work Act 2009 (Cth).

A **Personal Work-Related Grievance** means a grievance about any matter in relation to the Discloser's employment, or former employment, having (or tending to have) implications for the Discloser personally. This includes:

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

However, Personal Work-Related Grievances do not include:

- Any conduct that would be considered victimisation of an individual because they have made, may have made, or propose to make a report under this Policy; or
- Any matter that would have significant implications for the Company.

Making a Report

Prior to making a report, a Discloser may confidentially seek information or advice from the Whistleblowing Hotline. Reports can be made using any of the reporting channels outlined below.

Internal Reporting for Employees

Employees can report all matters of concern to the CEO as follows:

- Telephone: 1800 287 687
- Email: whistleblower@inclusee.org.au

Whistleblowing Hotline

Reports can be made by e-mail or telephone to our independent external reporting hotline, as follows:

- Telephone: 1300 51 2425 (available Mon-Fri 9.00 am to 5.00 pm)
- Email: whistleblowing@activatelaw.com.au

If you wish your report to be made anonymously, your identity will not be disclosed to the Company.

Report to an Eligible Recipient

If a Discloser is unable to use any of the above channels for reporting, a report can be made to an Eligible Recipient within the Company. Eligible Recipients in relation to the Company are:

a) Officers,
b) Directors;
c) Senior Managers (including the CEO); and
d) Internal or External Auditors (including a member of an audit team conducting an audit).

Disclosures relating to tax issues can also be made to any employee or officer who has functions or duties relating to the tax affairs of the Company.

An Eligible Recipient may direct the Discloser to make the report to the CEO or through the Whistleblowing Hotline if they consider it appropriate in the circumstances.

Report to an External Body

A Discloser may also make a report about a Reportable Matter to an external party such as ASIC, APRA or the ATO, as set out in the Annexure.

Information to include in the Report

A report should contain sufficient information to form a reasonable basis for investigation. For this reason, Disclosers should provide as much information as possible, in any form, about the Reportable Matter.

By way of example, this information could include (but must not necessarily include):

a) The date, time and location of the events mentioned in a report;

b) The name(s) of person(s) involved and possible witnesses to the events;

c) Evidence of the events (e.g. documents, emails etc); and

d) Steps the Discloser or another person may have already taken to report the matter or to resolve the concern.

Confidentiality

Disclosers are encouraged (but not required) to disclose their identity when making a report. A Discloser can choose to make an anonymous disclosure and will still be protected under applicable law. However, providing a Discloser's identity will assist in:

- Monitoring their wellness and protections against Detriment; and
- Investigating their report and obtaining further information from them as is necessary to complete the investigation.

In circumstances where the Discloser has not consented to the disclosure of their identity, the matter may still be referred for investigation, but the investigator will be required to take all reasonable steps to reduce the risk that the Discloser will be identified as a result of the investigation.

Discloser's Right to Anonymity

Information about a Discloser's identity may only be disclosed in the following circumstances:

- Where the Discloser consents;

- Where the information is disclosed to ASIC, APRA, the Australian Federal Police, the ATO Commissioner (for tax-related disclosures) or to a person or body prescribed by regulations; or
- Where the information is disclosed to a legal practitioner for the purpose of obtaining legal advice or representation in relation to the operation of applicable whistleblowing protection laws.

Exception for the purpose of investigation

Information that may be likely to lead to the identification of the Discloser may be disclosed if:

- The information does not include the Discloser's identity; and
- The Company has taken all reasonable steps to reduce the risk that the Discloser will be identified from the information; and
- It is reasonably necessary for investigating the issues raised in the report.

It is an offence for a person to identify a Discloser or disclose information that is likely to lead to the identification of a Discloser, apart from the exceptional circumstances described above.

Investigation of Reports

Assessment of Report

When a Report is made under this Policy an initial assessment will be made to determine whether it concerns a Reportable Matter, whether an investigation is possible or appropriate, and whether the matter may be investigated or confirmed in other ways.

- Reports that concern personal workplace grievances may be handled separately from Reportable Matters and in accordance with the Company's usual human resources practices.
- An investigation may not be possible if the Discloser is unable to be contacted (for example, if a report is made anonymously and the information provided is not sufficient to enable an investigation).
- A report may be investigated in any manner deemed appropriate by the Company. This may include, for example, a check of internal records, an informal collection of information from people who may be involved in the matters reported, or a formal investigation conducted by an internal or external party.

Appointment of an Investigator

If the result of the initial assessment is that the report concerns or potentially concerns a Reportable Matter, that an investigation is possible, and that an investigation is appropriate in all the circumstances, the Company may appoint an investigator to investigate the matter. The investigator can be:

a) A Manager or Senior Executive;

b) An external independent resource; or

c) Another suitably qualified person,

who, in whichever case, is not implicated directly or indirectly in the report.

Conduct of the investigation

Where an investigation is deemed appropriate, the report will be investigated as soon as possible after the matter has been reported. The investigator will use their best endeavours to conduct the investigation in a timely, thorough, confidential, objective and fair manner, as is reasonable and appropriate having regard to the nature of the Reportable Conduct and all of the circumstances.

- Where appropriate, persons who are implicated in the report will be informed of the allegations and will be provided with an opportunity to respond.
- Where appropriate in all the circumstances and where the Discloser is not anonymous, the Discloser will be updated on the progress of the investigation, at the Company's discretion. A Discloser must not disclose and must keep confidential any details of the investigation, its progress or its outcome.
- Where appropriate, and where the identity of the Discloser is known, the Discloser will be informed of the outcome of an investigation. However, for reasons of privacy and confidentiality, there may be instances where the outcome is kept confidential.

Investigation outcomes

The outcome of the investigation that confirms a Reportable Matter will be reported to the Board of Directors. A finding of misconduct may result in disciplinary action for officers and employees up to and including dismissal without notice. Serious criminal matters will be reported to the police or the appropriate regulatory authorities.

Protections for Disclosers

It is a breach of this Policy to subject a Discloser to any Detriment because they have made, or propose to make, a report under this Policy. It will also be a breach of this Policy to make a threat to cause Detriment to a Discloser (or another person) in relation to a report.

Disclosers are encouraged to discuss any concerns about possible Detriment with the CEO, so that appropriate measures can be put in place to prevent any potential Detriment to a Discloser.

What is "Detriment"?

"**Detriment**" includes (without limitation):

a) Dismissal from employment;
b) Injury of an employee in their employment;
c) Alteration of an employee's position or duties to their disadvantage;
d) Discrimination between an employee and other employees of the same employer;
e) Harassment or intimidation;
f) Harm or injury (including psychological harm);
g) Damage to a person's property; and
h) Reputational, financial or any other damage to a person.

Detriment does not include administrative action that is reasonable to protect a Discloser from Detriment (for example, a temporary transfer or arrangements for the Discloser to work from home or another location), or reasonable management action in relation to managing an employee's work performance, if the action is in line with the Company's performance management framework.

If a Discloser believes they have suffered or may suffer Detriment because they have made a report under this Policy, or if any person has threatened to cause Detriment to them or another person in connection with a report, they should immediately report the matter to the CEO.

Civil, Criminal and Administrative Immunity

A Discloser cannot be subject to civil, criminal, or administrative liability for making a report under this Policy (although, they/them may be subject to civil, criminal or administrative liability for any personal misconduct revealed by the report or the investigation).

The Company has the discretion to provide the Discloser (or anyone assisting with the investigation) with immunity from its disciplinary procedures. However, the Company has no power to provide immunity from criminal prosecution.

Causing Detriment to a Discloser because they have made or propose to make a report about a Reportable Matter may also be an offence under applicable laws. Further information on the protections and remedies available to Disclosers under applicable laws is set out in the Annexure.

Support for Disclosers

Support available for Disclosers includes:

- Connecting the Discloser with access to the Employee Assistance Program (EAP);
- Appointing an independent support person to deal with any ongoing concerns they may have;
- Connecting the Discloser with third party support providers such as Lifeline (13 11 14) and Beyond Blue (1300 22 4636);
- Changes to an employee's working arrangements may be considered on a case-by- case basis.

Use of these support services by a Discloser may require the Discloser to consent to the disclosure of their identity or of information that is likely to lead to the discovery of their identity.

Fair Treatment of Persons Implicated

Each report will be assessed. If an investigation is carried out, it will be carried out in a fair and impartial manner. No action will be taken against employees or officers who are implicated in a report under this Policy until findings have been made that any allegations against them are substantiated.

An employee or officer who is implicated may be temporarily stood down on full pay whilst an investigation is in process or may be temporarily transferred to another workplace (including working from home), if appropriate in the circumstances.

Any such stand-down or temporary transfer may only continue for the duration of the investigation. If the allegations are not substantiated, the employee or officer must be reinstated to full duties.

Confidentiality

Any reports that implicate an employee or officer must be kept confidential (even if the Discloser has consented to the disclosure of their identity) and should only be disclosed to those persons who have a need to know the information for the proper performance of their functions under this Policy, or for the proper investigation of the report.

If a formal investigation is conducted, an employee or officer who is implicated in a disclosure has a right to be informed of the allegations against them (subject to privacy and anonymity rights of the Discloser) and must be given an opportunity to respond to those allegations and provide additional information, if relevant, in the course of an investigation into those allegations. An employee or officer who is implicated in a report will be informed of the outcome of any investigation.

Support available for persons implicated in a report under this Policy includes:

- Connecting the person with access to the Employee Assistance Program (EAP)
- Appointing an independent support person to deal with any ongoing concerns they may have
- Connecting the person with third party support providers such as Lifeline (13 11 14) and Beyond Blue (1300 22 4636).

Review and Monitoring

The CEO will report to the Board on an as-needed basis regarding the effectiveness of this Policy, and the whistleblowing process. If a report under this Policy relates to serious misconduct or involves a serious risk to the Company, the CEO may immediately notify the Board. All such reports shall be de-identified and shall ensure confidentiality of Disclosers. If no disclosures have been received under this Policy in the relevant period, no report to the Board will be required.

The Board shall review this Policy, and its whistleblowing process, on a periodic basis, or as deemed necessary by the Board, to ensure that it is operating effectively, to rectify any issues identified in the review, and to ensure that it reflects any legislative changes.

Accessibility, Education and Training

This Policy will be made available to officers and employees through the Company intranet and website. Copies may also be obtained by request to the CEO. Regular training will be conducted for Eligible Recipients and persons who may receive a report under this Policy.

Employees will be provided with information and training about this Policy through:

- Induction training
- Staff briefing sessions
- Discussing the policy in staff meetings

Policy compliance statement

Responsible Executive:	CEO	**Date of Review:**	September 2026
Approved by:	Inclusee Ltd Board	**Date of Next Review:**	September 2027

Annexure

Legal Protections

A Discloser may qualify for protection as a whistleblower under the Corporations Act 2011 (Cth) if they are an 'eligible whistleblower' in relation to the Company, and:

- They have made a disclosure of information relating to a 'disclosable matter' directly to an 'eligible recipient', or to ASIC, the Australian Prudential Regulation Authority (APRA) or another Commonwealth body prescribed by regulation.
- They have made a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower

provisions in the Corporations Act (Disclosures to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower protection provisions in the Corporations Act are protected, even if the disclosure does not relate to a “disclosable matter”); or

- They have made an ‘emergency disclosure’ or a ‘public interest disclosure’.

A Discloser may qualify for protection as a whistleblower under the Taxation Administration Act 1953 (Cth) if they are an ‘eligible whistleblower’ in relation to the Company, and:

- They have made a disclosure of information relating to misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the Company directly to an ‘eligible recipient’ or to the Commissioner for Taxation; or
- They have made a disclosure to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower protection provisions in the Taxation Administration Act.

Public Interest Disclosures and Emergency Disclosures

Disclosures can be made to a journalist or a parliamentarian under certain circumstances and qualify for protection under the Corporations Act. Such disclosures must first be made to ASIC, APRA or another Commonwealth body prescribed by regulation, and must meet other specific requirements.

A Discloser should obtain independent legal advice to ensure that they understand the criteria for making an emergency disclosure or a public interest disclosure that qualifies for protection.

The following protections are available to whistleblowers who make a protected disclosure under the Corporations Act or the Taxation Administration Act (whether that disclosure is made internally to the Company, or to an external body such as ASIC, APRA, a legal practitioner or is a public interest or an emergency disclosure):

- Protection of the Discloser’s identity if they wish to remain anonymous.
- Protection from Detriment because of making a protected disclosure.
- The right to claim compensation for loss, damage or injury caused to the Discloser because of a protected disclosure; and

- Protection from civil, criminal, and administrative liability because of making the protected disclosure.

Legal Remedies

A Discloser that suffers loss, damage, or injury because of a protected disclosure, or because their identity has been disclosed without their consent, may seek compensation and other remedies through the courts. A Discloser should seek independent legal advice if they wish to obtain such a remedy.

A Discloser may also contact regulatory bodies such as ASIC, APRA or the ATO (in relation to tax related disclosures) if they believe that they have suffered Detriment due to making a report about a disclosable matter, or if there has been a breach of confidentiality such as a disclosure of their identity without their consent.

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