

Whistleblower Policy

COATES GROUP PEOPLE AND CULTURE
May 2023

1 Coverage

This Policy applies to Coates Signco Pty Ltd and each of its associated entities (as that term is defined in s50AAA of the *Corporations Act 2001* (Cth)) and their employees ("**our People**") at workplaces where Coates has any duties or obligations as an employer, including any premises our People are required to attend to perform their duties or other work-related activities or events.

2 Purpose

We are committed to having a culture where our people feel comfortable to raise concerns ranging from suspected illegal and/or unethical conduct to behaviour that isn't in line with our code of conduct and values.

Whilst we always encourage our people to call out behaviour in the moment to the person(s) directly involved, we also realise that this may not always be possible. In addition to our Grievance Policy, this policy has been put in place to provide another way in which our people can raise concerns in relation to instances of suspected unethical, illegal, corrupt, fraudulent, or questionable behaviour. You can choose to do so on an anonymous basis and measures are in place to ensure individuals who disclose such conduct can do so without fear of victimisation or reprisal.

This policy explains;

- What behaviour is assessed as being under the definition of the whistleblowing policy
- How you can report concerns via the FaceUp platform
- How Whistleblower concerns are managed and the next steps are if such concerns are not deemed to fall under the Whistleblowing policy
- How we will support and protect you when raising a concern under this policy

3 Reportable Conduct

You may raise a concern under this policy if you have reasonable grounds to believe that a Company director, officer, employee, contractor, supplier, consultant, or another person who has business dealings with Coates is suspected of having engaged in Reportable Conduct.

Here are some examples of Reportable Conduct, which includes but is not limited to:

- Fraud
- Theft, violence or serious safety concern
- Corruption, offering or accepting bribes
- Financial irregularities
- Negligent acts, a breach of trust or a breach of duty
- Environmental violations, such as the improper disposal of hazardous materials or illegal dumping
- Failure to comply with legal or regulatory requirements

It is important to note that raising a concern under this policy, should be done only after careful consideration and with a genuine belief that there is wrongdoing that needs to be addressed. If you

deliberately make a disclosure that you know isn't true, or is misleading, you will likely breach our Code of Conduct, which may result in disciplinary action up to and including termination of employment.

For the avoidance of doubt, Reportable Conduct does not include:

- personal work-related grievances. These are grievances which relate to your employment (e.g. remuneration, performance reviews, transfers, promotions or disciplinary action) or to an interpersonal conflict between you and another employee. Personal work-related grievances tend to have implications for you personally, but do not have any other significant or broader implications for Coates.

Personal work-related grievances should be reported to your manager or in accordance with the Grievance Policy.

4 Reporting a Concern

Coates relies on its people to maintain 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.

There are several ways in which you may report or disclose a concern which you consider to be Reportable Conduct.

INTERNAL REPORTING

You may disclose any reportable conduct to the People and Culture Team by contacting the People and Culture Team via email at peopleandcultureau@coatesgroup.com.

You are also encouraged to contact the People and Culture Team to obtain any additional information you may require before making a disclosure or for any clarification regarding this policy.

A disclosure can also be made to your manager or a member of the Senior Leadership Team.

EXTERNAL REPORTING

Where you do not feel comfortable making an internal report to one of the people listed above, or where you have made an internal report, but no action has been taken within a reasonable timeframe, you may disclose any Reportable Conduct to our FaceUp platform, using any of the following methods:

- Link: www.faceup.com/c/ohlotic8
- FaceUp link: <https://www.report.faceup.com/en-us/>
Access code: CoatesGroup

FaceUp will anonymously send your report to our P&C team (unless you specify your identity). You will also be able to communicate with our P&C representative anonymously to help aid our investigation.

After you send a report through FaceUp it is important that you save your report code. This code will allow you to check the status of your report, send us additional info and communicate with us completely anonymously if you choose.

Sometimes we may decide not to investigate a Whistleblower concern or part of it – for example, if we have previously investigated the allegations in the disclosure and there is no new material. We will inform you of our decision about whether the concern will be investigated.

SUBJECT OF A WHISTLEBLOWER CONCERN

In the event that a Whistleblower Concern is made against you and is investigated, we will ensure that you are treated fairly and that an impartial investigation is conducted.

You will be notified of the allegations against you, and if so, you will have the chance to respond to them. You will be informed of the findings (while adhering to confidentiality requirements) and outcome.

5 Process for Raising a Concern

Once a concern has been received either directly to one of the people listed above, or via the FaceUp platform, the following process will be followed:

- 1) Assessment
 - Your concern will be assessed as a Whistleblowing concern if:
 - You are an eligible person under our coverage
 - Your concern is about a Reportable Conduct
 - If your concern is not deemed to be Reportable Conduct, People and Culture will review the concern and advise of next steps
- 2) Investigation
 - If a decision is made to investigate the concern, an investigation will be conducted
 - The investigation officer may reach out through FaceUp for more information to aid in 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.
- 3) Action/Outcome
 - Once an investigation is completed, the investigation officer will issue a report on the findings and the evidence on which the findings are based to the relevant decision maker. Depending on the circumstances of the Whistleblower concern, and any privacy or confidentiality concerns, the Investigation Officer will inform you, and/or the person who is subject of the concern of the findings, however, neither you nor the person who is the subject of the Whistleblower concern will be provided with a copy of the investigation report / summary.

If you are :

- not satisfied with a decision of the Investigation Officer to not conduct an investigation; or
- are not satisfied with the findings of the investigation
- consider that the People and Culture has not appropriately dealt with the concerns that you raised with them; or
- consider that this policy has not been followed, for example if there has been a breach of your Whistleblower protections, please raise this with the Chief Executive Officer.

6 Protection of and support for Whistleblowers

Coates is committed to ensuring that any person who raises a concern is treated fairly and does not suffer adverse repercussions as a result of raising a genuine concern. Adverse repercussions may include but is not limited to:

- termination of employment;
- injury to employment including demotion, disciplinary action;
- discrimination;
- harassment, bullying or intimidation;
- victimisation;
- harm or injury including psychological harm;
- damage to person's property;

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

You should notify a member of the People and Culture Team if you are experiencing (or believe you might experience) adverse repercussions.

People and Culture are also available to assist you in maintaining your wellbeing, which may include providing strategies to minimise and manage stress resulting from raising the Whistleblower concern or referring you to counselling and/or other professional services as appropriate.

In addition to support available from our confidential counselling service the Employee Assistance Program (Lifeworks). Login details can be found on the People and Culture SharePoint found [here](#).

7 Confidentiality

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

You will not be required to provide your name when making a disclosure.

If you do share your name, your identity (or any information that would be likely to identify you) will not be shared with anyone except in the following circumstances:

- 1) you provide consent; or
- 2) it is reasonably necessary for investigating a matter raised in your Whistleblower concern and:
 - the information shared is not of your identity as the Whistleblower; and
 - we have taken all reasonable steps to reduce the risk that you will be identified from the information;
- 3) the disclosure is to a legal practitioner to obtain legal advice or representation regarding the operation of this policy
- 4) the disclosure is otherwise permitted or required by law (e.g. police)

8 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 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.

Employees are encouraged to read this policy in conjunction with other relevant Company policies, including:

- Employee Code of Conduct
- Anti-Bribery and Corruption Policy
- Global Bullying and Harassment Policy
- Grievance Policy

9 Amendments

Coates reserves the right to change, vary or revoke this policy at any time. Coates will keep you informed of any changes to this policy.

10 Questions

Please contact the People and Culture team via email at Peopleandcultureau@coatesgroup.com if you have any questions about this policy.

This document has been prepared by:
People and Culture

This document has been reviewed by
Chief People Officer