



EVZ LIMITED WHISTLE BLOWER POLICY

SEPTEMBER 2022

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1. Introduction

EVZ is committed to the highest standards of conduct and ethical behaviour in all our business activities and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance, and good corporate governance.

EVZ encourages the reporting of any instances of suspected unethical, illegal, fraudulent, or undesirable conduct involving EVZ's businesses and provides protections and measures so that those persons who make a report may do so confidentially and without fear of intimidation, disadvantage, or reprisal.

This Policy will be made available to officers and employees of the company via the EVZ website, intranet and in such other ways as will ensure the Policy is available to employees and persons wishing to use it.

2. Purpose

The purpose of this Policy is to:

- o provide you with an understanding of what can be reported under this Policy.
- o demonstrate the importance EVZ Limited places on ensuring a safe and supportive environment where our people feel confident to raise breaches of internal rules or misconduct relating to the Company, its officers or employees.
- o assist to create a culture within EVZ Limited that encourages our people to speak up and raise breaches of internal rules or policy, or reportable conduct relating to the Company, its officers and employees.
- o explain the processes for reporting breaches of internal rules or policy, or reportable conduct, including what happens when you make a report; and to
- o outline how you will be protected if you make a report.

This Policy is not intended to modify or override any rights or obligations you or EVZ may have under any applicable whistle blower protection legislation including sections 1317AA to 1317AJ of the Corporations Act and sections 14ZZT to 14ZZZE of the Taxation Administration Act (the whistle blower Legislation). You can contact a whistle blower Investigation Officer or an independent legal advisor to seek advice concerning how the whistle blower Legislation may apply to you.

3. Defining Reportable Conduct

a. What is covered?

You may make a report under this Policy if you have reasonable grounds to suspect that an EVZ director, officer, employee, contractor, supplier, tenderer, or other person who has business dealings with EVZ has engaged in conduct (Reportable Conduct) which:

- (a) constitutes an offence against, or a contravention of a Prescribed Law.
- (b) constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more.
- (c) is dishonest, fraudulent, or corrupt, including bribery or other activity in breach of EVZ Policy.
- (d) is illegal activity (such as theft, violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law);
- (e) is unethical or in breach of EVZ's policies (such as dishonestly altering or stealing company records or data, adopting questionable accounting practices or wilfully breaching EVZ's Code of Conduct or other policies or procedures);
- (f) is potentially damaging to EVZ, an EVZ employee or a third party, such as unsafe work practices, environmental damage, health risks or abuse of EVZ's property or resources.
- (g) amounts to an abuse of authority.
- (h) may cause financial loss to EVZ or damage its reputation or be otherwise detrimental to EVZ's interests.
- (i) represents a danger to the public or the financial system; or
- (j) involves any other kind of misconduct or an improper situation or circumstances.

Annexure B: describes special protections for whistle blowers who disclose information concerning misconduct or an improper state of affairs or circumstances in relation to EVZ or a related body corporate under the Corporations Act.

Annexure C: describes special protections for tax whistle blowers.

b. What is excluded?

Reports that relate solely to personal work-related grievances, and that do not relate to detriment or threat of detriment to the Discloser, do not qualify for protection.

Personal work-related grievances are those that relate to the discloser's current or former employment and have, or tend to have, implications for the discloser personally, but do not:

- (a) have any other significant implications for EVZ; and
- (b) relate to any conduct, or alleged conduct, involving which would be Reportable Conduct as defined above.

Examples of grievances that may be personal work-related grievances include interpersonal conflicts between the discloser and another employee/officer and decisions (that do not involve conduct which would otherwise be Reportable Conduct of the kind summarised above):

- (c) about the employment, transfer or promotion of the discloser;
- (d) about the terms and conditions of employment of the discloser; or
- (e) to suspend or terminate the employment of the discloser, or otherwise to discipline the discloser.

In addition to personal work-related grievances, any deliberately false report of purported Reportable Conduct will not be protected. The submission of a false report could have significant effects on EVZ's reputation and the reputations of its directors, officers and employees and could also cause considerable waste of resources. Any deliberately false report of purported Reportable Conduct will be treated as a serious disciplinary matter.

4. Reporting Reportable Conduct

Every person in the Company has a role and responsibility in ensuring the Company is run ethically and in accordance with its internal rules and policies. Where matters related to breaches of internal rules or policies, or Reportable Conduct are identified they should be raised as soon as possible. In instances where a person has concerns about making a report, reports can be made anonymously.

a. Who should I report my matter to?

EVZ has several channels for making a report if you become aware of any issue or behaviour which you consider to be Reportable Conduct.

For the purposes of ensuring appropriate escalation and timely investigation, we request that reports are made to any one of our whistle blower Investigation Officers (the WIO), listed below:

EVZ Company Secretary Pieter van der Wal	Phone: 03 9545 5288 Email: pieter.vanderwal@evz.com.au
EVZ Chief Executive Officer Scott Farthing	Phone: 03 9545 5288 Email: scott.farthing@evz.com.au

Reports may also be posted to 115, 838 Collins Street, Melbourne, Vic, 3008 (marked to the attention of one of the whistle blower Investigation Officer).

While it is EVZ's preference that you raise reports with the whistle blower Investigation Officers, it is important to note that under the whistle blower Legislation, you may also raise the matter with an "officer" or "senior manager" of the company. These are defined as "a director, or a senior manager in the company who makes, or participates in making, decisions that affect the whole, or a substantial part, of the business of the company, or who has the capacity to affect significantly the company's financial standing." You may also raise the matter with the Company's Auditor.

When you report a matter of a breach of internal rules, policy, or Reportable Conduct under this Policy to EVZ, you should provide as much information as possible. Information such as dates, times, location, individuals involved, other witnesses, physical evidence (e.g. documents, images) and any other general information may be helpful to assist the Company to determine how to take appropriate action.

External Reporting Hotline:

Additionally, a report may be made via the EVZ's 24/7/365 external Hotline Service, a free external hotline and reporting service independently provided and monitored by Lighthouse.

Lighthouse reporting options are:

- o Website: <http://www.lighthouse-services.com/evzlimited>
- o Toll-Free Telephone:
- o From Australia: Dial Access Code: 1-800-881-011, then enter: 800-603-2869;
- o From Malaysia: Dial Access Code: 1-800-80-0011, then enter: 800-603-2869;
- o Other Countries: See full list of Access Codes and instructions at Annexure D.

- E-mail: reports@lighthouse-services.com (must include company name with report)

The Lighthouse operator will provide the details of your disclosure to a whistle blower Investigation Officer. Reports may be made anonymously but if you provide your contact details to Lighthouse, those contact details will only be provided to the whistle blower Investigation Officer if you consent.

b. Remaining anonymous

Disclosures can be made anonymously if preferred by submitting reports directly to a whistle blower Investigation Officer via the contact details set out above.

While the Company will not investigate the identity of a whistle blower who wishes to remain anonymous, it is that whistle blower's obligation to manage their anonymity, including by expressly stating that their disclosure is being made on an anonymous basis. Neither the Company, its officers or employees, nor the whistle blower Investigation Officers shall be liable if the whistle-blower's identity is, or becomes, readily ascertainable as a result of the whistle blower's failure to manage their anonymity.

If a whistle blower chooses to make a disclosure anonymously, this may hinder the ability of the Company to fully investigate the matter. Accordingly, the Company encourages whistle blowers to provide contact details to assist in any investigation into the matter. A whistle blower who wishes to remain anonymous should maintain ongoing two-way communication with the recipient of the disclosure, so the Company can ask follow-up questions and provide updates on investigations.

c. What happens when you report Reportable Conduct?

Any information you provide to the Company may be used by the Company in assessment of an investigation or other appropriate action. Examples of actions could include:

- a satisfactory explanation can be provided in relation to the matter.
- the matter is resolved by speaking to one or more parties.
- the matter is recorded and monitored going forward.
- a decision is made to investigate (internally or via independent, external investigators).
- the matter is referred to another agency; or
- a combination of the above.

Where appropriate, you will be contacted and advised of what action will be undertaken.

If the Company determines that your matter should be investigated, the investigation may be conducted by the whistle blower Investigation Officer, an appropriately capable officer or employee of the Company nominated by the WIO, or by an external investigator appointed by the Company. All investigations will be conducted in a manner that is procedurally fair, confidential, conducted without bias and in a timely manner.

The Company will ensure the fair treatment of any person named in or the subject of a disclosure including by, as much as is practical and appropriate in the circumstances, keeping their name confidential to the investigation and requiring all other matters discussed as part of the investigation remain confidential.

Any person who becomes subject to an allegation in respect of a disclosure will be provided an opportunity to understand and respond to the allegations as part of any investigation.

Generally, no adverse action will be taken against a person named in relation to a disclosure unless warranted at the end of the investigation (save for where action is warranted in advance of the conclusion of the investigation).

A person named in relation to a disclosure will, as appropriate, be kept informed of the progress and outcomes of the investigation (subject to any privacy and confidentiality obligations and as required by law) including any proposed remedial actions.

d. Other options for reporting Reportable Conduct

A disclosure of Reportable Conduct may also be protected under the whistle blower Legislation if it is made to ASIC, APRA or any other Commonwealth body prescribed by regulations. Where the disclosure relates to the tax affairs of the Company, a disclosure may also be protected if it is made to the ATO.

A disclosure of Reportable Conduct (or potential Reportable Conduct) may also be protected under the whistle blower Legislation if it is made to an independent legal adviser for the purpose of obtaining legal advice regarding the whistle blower Legislation. This is so even in the event that the legal adviser ultimately concludes that a disclosure does not relate to Reportable Conduct.

The whistle blower Legislation provides for limited circumstances where a whistle blower may be protected in respect of the disclosure of Reportable Conduct to a journalist or parliamentarian (referred to as a public interest or emergency disclosure).

If you are considering making a disclosure to a journalist or parliamentarian, it is important that you understand the criteria for protection of this disclosure (including the need for a prior disclosure which qualifies for protection under the whistle blower Legislation and written notice concerning the intention to make the disclosure before the proposed public interest or emergency disclosure can be protected). You should first consult with the Company's whistle blower Investigation Officers or an independent legal adviser to ensure that you understand whether a proposed public interest or emergency disclosure would qualify for protection before making the disclosure.

5. How are whistle blowers protected and supported?

a. Protection

EVZ is committed to ensuring confidentiality in respect of all matters raised under this Policy, and that those who make a report are treated fairly and do not suffer detriment.

(a) Protection against detrimental conduct

Where a disclosure is protected by whistle blower Legislation, it is unlawful for a person to be subjected to detrimental conduct or threats of detrimental conduct where the conduct/threat is motivated by the belief or suspicion that the person or another person made the disclosure (contravention of this provision may lead to severe penalties).

Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats, or other unfavourable treatment connected with making a report. If you are subjected to detrimental treatment as a result of making a report under this Policy, you should:

- i) inform a whistle blower Investigation Officer, officer, or senior manager within your business immediately under this Policy; or
- ii) raise it in accordance with paragraph 4 of this Policy.

A person who has been subjected to detrimental conduct or threats of detrimental conduct may be able to apply to a Court for compensation for loss, damage or injury or other remedies in accordance with the whistle blower Legislation. Compensation and other remedies may be available where:

- iii) the person has suffered loss, damage, or injury because of a disclosure; and

- iv) the Company failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

If you consider this applies to you, you should seek independent legal advice regarding your options. You can also contact ASIC or APRA for guidance in relation to your rights.

(b) Protection of your identity and confidentiality

Upon receiving a report under this Policy, EVZ will only share your identity as a whistle blower or information likely to reveal your identity where permitted by law or otherwise if:

- i) you consent.
- ii) the concern is reported to ASIC, APRA, the Tax Commissioner, or the Australian Federal Police; or
- iii) the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

If it is reasonably necessary to disclose information which may lead to the identification of a whistle blower to investigate the disclosure, EVZ may disclose the information, but it will take reasonable steps to reduce the risk that the whistle blower will be identified as a result of the disclosure.

Any disclosures of your identity or information likely to reveal your identity will be made on a strictly confidential basis.

(c) Protection of files and records

All files and records created from an investigation will be retained securely.

Unauthorised release of information to someone not involved in the investigation (other than senior managers or directors who need to know to take appropriate action, or for corporate governance purposes) without your consent as a whistle blower will be a breach of this Policy.

whistle blowers are assured that a release of information in breach of this Policy will be regarded as a serious matter and will be dealt with under EVZ's disciplinary procedures.

(d) Other protections under the whistle blower Legislation

The Corporations Act gives special protection to disclosures about breaches of that Act, provided certain conditions are met – refer to Annexure A for further details.

The Taxation Administration Act also gives special protection to disclosures about breaches of any Australian tax law, provided certain conditions are met – refer to Annexure B for further details.

b. Support for whistle blowers

The Company firmly believes that those who reasonably suspect or witness misconduct should be able to report their suspicions with the confidence that they will be supported, and not punished or discriminated against for making a disclosure.

whistle blowers are encouraged to raise any concerns arising out of a disclosure (or anticipated disclosure) or any subsequent investigation process to a whistle blower Investigation Officer. The Company will take appropriate action to ensure that any possible detriment is averted if possible and otherwise addressed appropriately. Additional support services may be requested if they are required.

6. Failure to comply with this Policy

Any breach of this Policy may result in disciplinary action, including dismissal from the Company.

7. Duties of employees in relation to reportable conduct

It is expected that employees of EVZ who become aware of actual or suspect on reasonable grounds, potential cases of Reportable Conduct will make a report under this Policy or under other applicable policies.

8. Status of policy, policy amendment and last amended date

This Policy is not a term of any contract, including any contract of employment, and does not impose any contractual duties, implied or otherwise, on the Company.

This Policy cannot be amended without approval of the EVZ Board. It will be reviewed from time to time to ensure that it remains effective and meets best practice standards and the needs of EVZ group.

Version	Date Amended / Released	Amendments
1.0	12 December 2019	Initial Version
1.1	4 February 2022	Board review – no changes
1.2	1 September 2022	Reformat

Appendix A - Glossary of terms

Policy	
APRA	Australian Prudential Regulation Authority.
ASIC	Australian Securities and Investments Commission.
Discloser (May also be called whistle blower)	A Discloser is a person who makes a disclosure relating to Reportable Conduct under this Policy. A Discloser attracts protections detailed in this Policy.
Matters	Refers to alleged contraventions of the internal rules, policies and Reportable Conduct which are in scope of this Policy.
The Company	Means EVZ Limited and its subsidiaries and related entities.
EVZ	Means EVZ Limited and its subsidiaries and related entities
this Policy	Means this whistle blower Policy.
Prescribed Law	<ul style="list-style-type: none"> a) the Corporations Act 2001 (Cth); b) the Australian Securities and Investments Commission Act 2001 (Cth); c) the Banking Act 1959 (Cth); d) the Financial Sector (Collection of Data) Act 2001 (Cth); e) the Insurance Act 1973 (Cth); f) the Life Insurance Act 1995 (Cth); g) the National Consumer Credit Protection Act 2009 (Cth); h) the Superannuation Industry (Supervision) Act 1993 (Cth); and i) any instrument made under any of the above laws.

<p>Whistle blower (May also be called Discloser)</p>	<p>A whistle blower is a person who makes a disclosure relating to a breach of internal rules or Reportable Conduct under this Policy. A whistle blower may request protection under the terms of this Policy.</p>
<p>Whistle blower Investigation Officer (WIO)</p>	<p>A senior officer of the Company who is responsible for leading, co-ordinating, or overseeing the investigation of matters in a fair, confidential, objective (without bias) and timely manner.</p>

Appendix B – Special protections under the Corporations Act

The Corporations Act at Part 9.4AAA, gives special protection to disclosures about any misconduct or improper state of affairs relating to EVZ if the following conditions are satisfied:

- a) the whistle blower is or has been:
 - (i) an officer or employee of an EVZ group company;
 - (ii) an individual who supplies goods or services to an EVZ group company or an employee of a person who supplies goods or services to an EVZ group company;
 - (iii) an individual who is an associate of an EVZ group company; or
 - (iv) a relative, dependent or dependent of the spouse of any individual referred to at (i) to (iii) above.

- b) the report is made to:
 - (i) a whistle blower Investigation Officer;
 - (ii) an officer or senior manager of an EVZ Group company concerned;
 - (iii) EVZ's external auditor (or a member of that audit team);
 - (iv) ASIC;
 - (v) APRA; or
 - (vi) a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistle blower provisions in the Corporations Act;

- c) the whistle blower has reasonable grounds to suspect that the information being disclosed concerns misconduct, or an improper state of affairs or circumstances in relation to the EVZ Group. This may include a breach of legislation including the Corporations Act, an offence against the Commonwealth punishable by imprisonment for 12 months or more, or, conduct that represents a danger to the public or financial system.

Examples of conduct which may amount to a breach of the Corporations Act include: insider trading, insolvent trading, breach of the continuous disclosure rules, failure to keep accurate financial records, falsification of accounts, failure of a director or other officer of the Group to act with the care and diligence that a reasonable person would exercise, or to act in good faith in the best interests of the corporation or failure of a director to give notice of any material personal interest in a matter relating to the affairs of the company.

- d) The protections given by the Corporations Act when these conditions are met are:
 - (i) the whistle blower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
 - (ii) no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistle blower for making the report;
 - (iii) in some circumstances, the reported information is not admissible against the whistle blower in criminal proceedings or in proceedings for the imposition of a penalty;
 - (iv) anyone who causes or threatens to cause detriment to a whistle blower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and may be liable for damages;
 - (v) a whistle blower's identity cannot be disclosed to a Court or tribunal except where considered necessary; and

- (vi) the person receiving the report commits an offence if they disclose the substance of the report or the whistle blower's identity, without the whistle blower's consent, to anyone except ASIC, APRA, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

Confidentiality

If a report is made, the identity of the discloser must be kept confidential unless one of the following exceptions applies:

- a) the discloser consents to the disclosure of their identity;
- b) disclosure of details that might reveal the discloser's identity is reasonably necessary for the effective investigation of the matter (subject to exercising reasonable steps to reduce the risk of identification as a result of the disclosure);
- c) the concern is reported to ASIC, APRA, or the AFP; or
- d) the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

Appendix C – Special Protections under the Taxation Administration Act

The Taxation Administration Act gives special protection to disclosures about a breach of any Australian tax law by EVZ or misconduct in relation to EVZ Group's tax affairs if the following conditions are satisfied:

- a) the whistle blower is or has been:
 - (i) an officer or employee of an EVZ Group Company;
 - (ii) an individual who supplies goods or services to an EVZ Group Company or an employee of a person who supplies goods or services to an EVZ Group company;
 - (iii) an individual who is an associate of an EVZ Group company;
 - (iv) a spouse, child, dependent or dependent of the spouse of any individual referred to at (i) to (iii) above;

- b) the report is made to:
 - (i) a whistle blower Investigation Officer;
 - (ii) a director, secretary or senior manager of an EVZ Group Company concerned;
 - (iii) any EVZ Group Company external auditor (or a member of that audit team);
 - (iv) a registered tax agent or BAS agent who provides tax or BAS services to an EVZ Group company;
 - (v) any other employee or officer of EVZ who has functions or duties relating to tax affairs of the company (e.g. an internal accountant);
 - (vi) the Commissioner of Taxation; or
 - (vii) a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistle blower provisions in the Taxation Administration Act;

- c) if the report is made to an EVZ recipient, the whistle blower:
 - (i) has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of an EVZ Group Company or an associate of that company; and
 - (ii) considers that the information may assist the EVZ recipient to perform functions or duties in relation to the tax affairs of an EVZ Group Company or an associate of the company; and

- d) if the report is made to the Commissioner of Taxation, the whistle blower considers that the information may assist the EVZ recipient to perform functions or duties in relation to the tax affairs of an EVZ Group Company or an associate of the company.

The protections given by the Taxation Administration Act when these conditions are met are:

- a) the whistle blower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
- b) no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistle blower for making the report;
- c) where the disclosure was made to the Commissioner of Taxation, the reported information is not admissible against the whistle blower in criminal proceedings or in proceedings for the imposition of a penalty, except where the proceedings are concerned with whether the information is false;
- d) unless the whistle blower has acted unreasonably, a whistle blower cannot be ordered to pay costs in any legal proceedings in relation to a report;

- e) anyone who causes or threatens to cause detriment to a whistle blower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and liable to pay damages;
- f) a whistle blower's identity cannot be disclosed to a Court or tribunal except where considered necessary; and
- g) the person receiving the report commits an offence if they disclose the substance of the report or the whistle blower's identity, without the whistle blower's consent, to anyone except the Commissioner of Taxation, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

Confidentiality

If a report is made, the identity of the discloser will be kept confidential unless one of the following exceptions applies:

- a) the discloser consents to the disclosure of their identity;
- b) disclosure of details that might reveal their identity is reasonably necessary for the effective investigation of the allegations (subject to exercising reasonable steps to reduce the risk of identification as a result of the disclosure);
- c) the concern is reported to the Commissioner of Taxation or the AFP; or
- d) the concern is raised with a lawyer for the purpose obtaining legal advice or representation.

Appendix D – External Hotline Reporting

Calling Instructions-Worldwide toll-free



AT&T USA Direct Calling Instructions for Locations Outside of North America

Lighthouse International Calling Instructions for employees - Worldwide Toll-Free Number:

Company must communicate calling instructions, worldwide phone number and [access codes](#) to their employees in every country outside of North America. Provide employees outside of North America the following calling instructions:

1. Make sure you have an outside line.
2. Enter the [Access Code](#) for the country and/or the telephone system you are calling from. You will then hear a 'bong'.
3. An English-language voice prompt will ask for the number you are calling.
4. Enter our toll-free number: **800-603-2869**. There is no need to dial "1" before the toll-free number.
5. You are now connected to the hotline.
6. A Lighthouse greeting will be played in [multiple languages](#). Make a choice from the pre-recorded language prompts or press 000 and tell the English operator the language you speak (preferably in English). An interpreter will then join the call in 2-3 minutes. The Lighthouse operator will interview you, aided by the interpreter.
7. A report in English is then sent to the designated recipient(s) of your company.
8. [Access codes](#) are subject to change.

A complete list of Toll-Free [Access codes](#) is available on the web at this link:

<https://www.business.att.com/collateral/access.html>



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