

# Whistleblower Policy

## 1. Purpose

XRG is committed to the highest standards of conduct and ethical behaviour in all our business activities. This Whistleblower Policy promotes and supports a culture of transparency, honesty, and accountability. The purpose of this policy is to provide protection for whistleblowers who report such concerns in good faith, ensuring they can raise issues without fear of retaliation or discrimination. XRG will make every effort to maintain confidentiality and protect the identity of whistleblowers, especially in cases where anonymity is requested.

## 2. Definitions

For clarity, the following terms are used throughout this policy:

- **Personal Work-Related Grievance:** Complaints related to personal employment that do not fall under whistleblowing protections (e.g., performance evaluations or disputes with colleagues).
- **Potential Misconduct:** Any suspected or actual unethical, illegal, corrupt, fraudulent, or undesirable conduct, or any breach of XRG's Code of Conduct.
- **Whistleblower:** Any person who makes a qualifying disclosure about potential misconduct within XRG.
- **Whistleblower Officer:** The People & Culture (P&C) Manager responsible for overseeing whistleblower reports and investigations.

## 3. Scope

This policy applies to all XRG team members, directors, officers, contractors, suppliers, associates, and their relatives or dependents. The policy encourages anyone with reasonable grounds to suspect potential misconduct to report it through the appropriate channels.

## 4. Recognising Issues in the Workplace

Potential misconduct encompasses a wide range of behaviors or actions that violate **XRG's Code of Conduct** or any internal policies. These actions may range from minor breaches to serious or gross misconduct and can have been classified by P&C as yellow, orange, red, or black breaches, based on severity.

Misconduct may arise from the following broad categories:

- **Dishonest, fraudulent, or corrupt behaviour:** This includes acts such as misappropriation of funds, providing false information, or engaging in unethical behaviour to gain financial or personal advantage.
- **Illegal activities:** Any violation of the law, including theft, drug use, harassment, discrimination, violence, or damage to property, falls under serious misconduct.
- **Breaches of XRG policies:** Violations of company policies, such as breaches of privacy, unethical accounting practices, misuse of company resources, unauthorized personal benefits, or failure to comply with health and safety standards, are considered misconduct.
- **Unsafe work practices:** Actions that compromise the safety of individuals in the workplace, including failure to follow safety protocols or reckless behaviour.
- **Environmental damage:** Any activities that cause harm to the environment, including improper disposal of hazardous materials or disregard for environmental laws and regulations.
- **Actions that may cause financial loss or reputational damage to XRG:** Behaviours or actions that could result in financial harm or damage to the company's reputation, including disclosing confidential information or engaging in activities that harm client relationships or public trust.

### 4.1 Classification of Misconduct by P&C

XRG's **Code of Conduct** classifies misconduct into four categories based on severity:

- **Yellow Breaches:** These are minor infractions, often unintentional, that do not cause significant harm but may be repeated, such as occasional tardiness or failure to follow minor procedures. Yellow breaches are generally resolved through informal counselling or warnings.

- **Orange Breaches:** These are moderate infractions, including repeated minor offenses or more serious lapses in judgment that impact the team or workplace, such as neglect of safety practices or inappropriate workplace behaviour. Orange breaches typically involve formal investigations and disciplinary action such as written warnings or performance improvement plans.
- **Red Breaches:** These are serious offenses, including harassment, bullying, or significant violations of company policies, such as theft or fraud. Red breaches require immediate investigation and may result in severe disciplinary actions, including suspension or termination.
- **Black Breaches:** This category represents gross misconduct or repeated serious offenses, warranting immediate termination. Black breaches include extreme violations, such as criminal acts, gross negligence, or serious breaches of confidentiality.

Any breach of **XRG's Code of Conduct** or internal policies, regardless of classification, can constitute potential misconduct and should be reported accordingly. Personal work-related grievances, such as disputes between colleagues or issues related to performance evaluations, should be handled through the **Grievance Policy** and do not fall under this policy unless they involve serious or gross misconduct.

Relevant Policies relating to the understanding of this document include:

- **Grievance Policy**
- **Disciplinary Action Policy**
- **Code of Conduct**

## 5. Reporting Misconduct

Whistleblowers are encouraged to report any misconduct following the same process outlined in the Grievance Policy. Reports can be made through the following channels:

- **Direct Manager:** Employees are encouraged to raise concerns with their direct manager. If they are uncomfortable doing so, they can report the issue to an officer or senior manager.
- **HR Ticketing System:** Reports can be made anonymously or with identifying information through XRG's **HR Ticketing System**, which will notify the People & Culture (P&C) Manager (Whistleblower Officer).

Reports should be made in good faith and based on reasonable grounds. False reports or misleading information may result in disciplinary action.

## 6. Investigation Process

The investigation process for Whistleblower reports will follow the same procedure as outlined in the **Disciplinary Action Policy**. Upon receiving a Whistleblower report, the **People & Culture (P&C) Manager (Whistleblower Officer)** will:

- Acknowledge receipt of the report within 7 business days.
- Conduct an investigation that is fair, confidential, and objective, following the Grievance Policy framework or the Disciplinary Action Policy.
- Evaluate the report promptly, taking into consideration the seriousness and complexity of the allegations.

Investigations may vary in length depending on the complexity of the issues raised. Material incidents will be reported to the XRG CEO and may be reported to the XRG Board of Directors.

## 7. Breach of Policy

Failure to comply with this policy, including causing harm or retaliating against a whistleblower, will result in disciplinary action, including potential termination of employment or contracts. Breaches of this policy will be managed under the **Disciplinary Action Policy** and the **Code of Conduct**.

## 8. Confidentiality and Protection

XRG is committed to protecting the identity of whistleblowers. The identity of the whistleblower, or any information that may lead to their identification, will only be disclosed with the whistleblower's consent. Any retaliation, discrimination, or adverse action against whistleblowers will not be tolerated and will be subject to disciplinary action under the **Disciplinary Action Policy**.

## 9. Responsibilities

### 9.1 Employees:

- Report any concerns regarding unethical behaviour, misconduct, or breaches of policy in good faith.
- Maintain confidentiality and avoid discussing the details of the report with others to protect the integrity of the investigation.
- Cooperate with any investigations and provide accurate information when requested.

### 9.2 Managers and Supervisors:

- Encourage a culture of openness and support for whistleblowing, ensuring employees feel safe to report concerns.
- Receive and address reports of misconduct promptly and sensitively.
- Ensure that any employee who reports a concern is not subject to retaliation or discrimination.

### 9.3 People and Culture (P&C):

- Provide training and resources to employees on the whistleblowing process and their rights.
- Serve as the primary point of contact for employees wishing to report concerns.
- Ensure all reports are handled confidentially and investigated thoroughly.
- Provide feedback to the reporting employee regarding the status of their report, when appropriate.
- Monitor and review whistleblowing reports to identify trends or areas for improvement within the organization.
- Ensure that policies and procedures comply with relevant laws and regulations.

### 9.4 Executive Management:

- Promote a culture of integrity and transparency within the organization.
- Review and support the implementation of the whistleblowing policy and ensure adequate resources are allocated for its effectiveness.
- Take appropriate action based on the outcomes of investigations and ensure lessons learned are communicated across the organization

## 10. Review of Policy

This policy will be reviewed periodically by P&C, XRG's CEO and the XRG Board of Directors to ensure it remains in compliance with applicable legislation and reflects best practices in corporate governance.

## 11. Legislation

This policy is compliant with relevant Australian laws and regulations. These laws include:

- **Corporations Act 2001 (Cth):** Provides protections for whistleblowers who report misconduct in companies and imposes obligations on organizations to investigate whistleblower reports.
- **Taxation Administration Act 1953 (Cth):** Protects individuals who report tax-related misconduct or breaches.
- **Fair Work Act 2009 (Cth):** Covers workplace protections, including the protection of whistleblowers from retaliation in employment settings.
- **Privacy Act 1988 (Cth):** Ensures that personal information disclosed during whistleblower reports is handled with confidentiality and in compliance with privacy laws.
- **Public Interest Disclosure Act 2013 (Cth):** Governs the disclosure of information concerning wrongdoing in the public sector, ensuring protection for whistleblowers

The Whistleblower Policy is now finalized and enforceable. This version supersedes all prior policies, which remained enforceable until this document's issuance. All employees and managers are required to strictly adhere to the guidelines and procedures outlined in this updated policy.

*Document executed by George Varelis and Aika Recongco on 18/09/2024*