

WHISTLEBLOWER POLICY

Eureka Group Holdings Ltd ('Eureka')

1. Introduction

- 1.1 Eureka Group Holdings Limited ACN 097 241 159 (**Company**) is committed to ensuring the highest standard of conduct and ethical behaviour in its business activities and promoting and supporting a culture of corporate compliance and honest and ethical behaviour within the Company and its subsidiaries (**Group**).
- 1.2 The purpose of this Whistleblower Policy (**Policy**) is to:
- (a) discourage wrongdoing and to encourage reporting of known or suspected misconduct in relation to the Company and its operations;
 - (b) set out the types of disclosures that qualify for protection;
 - (c) outline the processes and procedures for the disclosure, assessment, investigation and resolution of reports of protected disclosures in relation to the Company;
 - (d) outline how the Company will support and protect whistleblowers and ensure fair treatment of employees who are the subject of or are mentioned in disclosures.
- 1.3 This Policy only applies to eligible disclosures under the *Corporations Act 2001* (Cth) and the *Taxation Administration Act 1953* (Cth).
- 1.4 A copy of this Policy is accessible to all officers and employees of the Company via the Company's website.
-

2. What disclosures are protected?

- 2.1 The *Corporations Act 2001* (Cth) and the *Tax Administration Act 1953* (Cth) provide for protections for whistleblowers (**Whistleblower Protection Scheme**).
- 2.2 A disclosure will qualify for protection under the Whistleblower Protection Scheme if:
- (a) It is a disclosure made by current and former officers, employees, associates of and contractors, consultants and service providers to the Company and their family members (an **Eligible Whistleblower**); and
 - (b) The disclosure is made to:
 - an Eligible Recipient at the Company (see section 3.1 to 3.10);
 - The Australian Securities and Investments Commission (**ASIC**);
 - The Commissioner of Taxation (in relation to taxation issues);
 - a prescribed Commonwealth authority;
 - a legal practitioner (for the purpose of obtaining legal advice about the operation of the Whistleblower Protection Scheme)
 - (c) The Discloser has reasonable grounds to suspect that the disclosed information concerns a disclosable matter (see section 2.4).
- 2.3 These disclosures are referred to as Eligible Disclosures in this Policy.

What is a disclosable matter?

- 2.4 A disclosable matter is information that:

- (a) Concerns misconduct (which includes fraud, negligence, default, breach of trust and breach of duty) or an improper state of affairs in relation to the Company or any related body corporate of the Company, including in relation to its tax affairs; or
- (b) indicates the Company, a related body corporate of the Company or one its or their officers or employees has engaged in conduct that:
 - constitutes an offence against, or contravention of, the Corporations Act 2001 (Cth) (Corporations Act), Australian Securities and Investments Commission Act 2001 (Cth), Tax Administration Act 1953 (Cth) and any instrument made under those Acts;
 - an offence against other Commonwealth legislation that is punishable by imprisonment for 12 months or more; or
 - represents a danger to the public or the financial system.

2.5 Disclosable matters do not necessarily involve a contravention of a law. For example, 'misconduct or an improper state of affairs or circumstances' could involve conduct that, whilst not unlawful, indicates a systemic issue of concern that the relevant regulator should know about to properly perform its functions. It may also relate to business behaviour and practices that may cause harm to Eureka's residents.

2.6 Examples of Reportable Conduct under this Policy may include:

- (a) dishonest, corrupt, fraudulent or unlawful conduct or practices, including bribery;
- (b) financial irregularities;
- (c) unfair, dishonest or unethical dealings with a resident or third party;
- (d) unethical or serious improper conduct including breaches of any legal or regulatory obligations;
- (e) actions threatening the environment or the health and safety of others;
- (f) failure to comply with, or breach of, legal or regulatory requirements.
- (g) any other kind of serious impropriety.

What other disclosures qualify for protection?

2.7 The Whistleblower Protection Scheme also protects the following disclosures where certain criteria are met:

- (a) 'public interest disclosures' which can be made to journalists and members of Parliament; and
- (b) 'emergency disclosures' which can be made to journalists and members of Parliament where there is a substantial and imminent danger to the health and safety of one or more persons or to the natural environment.

2.8 To make a public interest disclosure or emergency disclosure, the Eligible Whistleblower must comply with the strict requirements set out in the Whistleblower Protection Scheme so it is important that the Eligible Whistleblower understands these criteria before making a disclosure to ensure it is protected. The Company encourages Eligible Whistleblowers to seek independent legal advice prior to making one of these types of disclosures.

What matters should not be reported under this Policy?

2.9 This Policy does not apply to reports of conduct which do not meet the definition of an Eligible Disclosure. For example, conduct that may fall outside the definition but which is serious and should be reported includes reports about sexual harassment, discrimination or bullying, or conduct which breaches the Company's policies. These types of reports will not be Eligible Disclosures unless the report also concerns systemic issues which have significant implications for the Company that do not solely relate to the person making the disclosure. The Company takes all reports about inappropriate and improper conduct seriously, and will deal with it under the appropriate Company policy.

- 2.10 A personal work-related grievance is not an Eligible Disclosure. A personal work-related grievance refers to a matter which concerns the Eligible Whistleblower's employment (or former employment) which may have implications for them personally. For example, reports about an interpersonal conflict between two employees of the Company or a decision relating to the engagement, transfer, promotion, demotion or termination of an Eligible Whistleblower are personal work-related grievances. Personal work-related grievances will be dealt with under the Company's Grievance Complaint policy.

3. How to make an Eligible Disclosure

Making an Eligible Disclosure to the Company

- 3.1 Reports of known or suspected Reportable Conduct can be made confidentially and anonymously at any time (whether during or outside office hours) to the Whistleblower Protection Officer (the Chief Financial Officer) via email at whistleblower@eurekagroupholdings.com.au or phone on +61 7 2140 8616.
- 3.2 Eligible Whistleblowers are encouraged to make an Eligible Disclosure to the Company first so that the Company has an opportunity to investigate the matter. This is usually the quickest and most effective way to correct wrongdoing and the option that best protects the Eligible Whistleblower from detriment.
- 3.3 Reports can also be made internally to any of the following persons:
- (a) an officer of the Company and related bodies corporate;
 - (b) a senior manager of the Company – under this Policy, the senior managers of the Company are the Chief Executive Officer, Chief Financial Officer, Head – People, Culture & Safety;
 - (c) if the Eligible Disclosure relates to taxation, any other employee or officer (within the meaning of the *Corporations Act 2001* (Cth)) of the Company who has functions or duties that relate to the tax affairs of the Company.
- 3.4 Whilst the Company encourages disclosures to any internal Eligible Recipient, if it relates to the Chair of the Board or a Director of the Company, it should be raised directly with the Chair of the Audit and Risk Committee. If the disclosure relates to the Chair of Audit & Risk Committee, it should be raised with the Chair of the Nomination & Remuneration Committee.

Making an Eligible Disclosure outside the Company

- 3.5 If an Eligible Whistleblower does not feel comfortable raising their disclosure with an internal Eligible Recipient, they can also raise it with:
- (a) the internal or external auditors or actuaries of the Company of a related body corporate including a member of an audit team conducting an audit); or
 - (b) if the Eligible Disclosure relates to taxation, a registered tax agent or Business Activity Statement (**BAS**) agent who provides tax agent services or BAS services to the Company; or
 - (c) a legal practitioner for the purposes of obtaining legal advice about the operation of the Whistleblower Protection Scheme.
- 3.6 Disclosures made to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the Whistleblower Protection Scheme are protected, even where the legal practitioner has concluded that a disclosure does not relate to a 'disclosable matter' under the Whistleblower Protection Scheme.

Making an Eligible Disclosure to an external regulatory body

- 3.7 While the Company encourages whistleblowers to make disclosures internally, Eligible Whistleblowers may also report 'disclosable matters' to one of the following external regulatory bodies:
- (a) ASIC;
 - (b) in relation to Tax Disclosures, the Commissioner of Taxation; or

- (c) any other prescribed Commonwealth authority or regulator.
- 3.8 The respective websites of ASIC and the Australian Taxation Office provide further detail about when and how an Eligible Whistleblower may make a disclosure to each body.
- 3.9 The Eligible Whistleblower may choose to make a disclosure to an external regulatory body because they are not satisfied with the Company's response to a disclosure, or if they are concerned about confidentiality.
- 3.10 While employees are generally encouraged to make a disclosure to the Company as a first step, Eligible Whistleblowers will be respected and supported should they disclose to an external regulatory body. It is very likely that the external body will discuss the disclosure with the Company and the Company will make every effort to assist and cooperate with any external body to work towards a satisfactory outcome.

What information needs to be included?

- 3.11 While there is no particular information that the Eligible Whistleblower needs to provide, the information provided should be clear, factual, avoid speculation and presented in an unbiased fashion. Eligible Whistleblowers are encouraged to disclose any personal interest or involvement they may have in the matter, but the Company will deal with the matter in accordance with this Policy even if this does not occur.
- 3.12 Eligible Disclosures must be made honestly and on objectively reasonable grounds. This means an Eligible Whistleblower must have a genuine belief in its truth and/or, if available, provide evidence which tends to show the wrongdoing has occurred. However, an Eligible Whistleblower is not required (and is discouraged) from undertaking their own investigation into the matter before making the Eligible Disclosure. A disclosure will be protected even if it eventually is not found to be true.
- 3.13 Reports to the Company should be titled 'Whistleblower report' and be marked 'confidential'.
- 3.14 Where possible, an Eligible Whistleblower should provide information on:
 - (a) **What occurred** – Describe the act(s) or omission(s) of concern. In some circumstances, it may be useful to also describe what should have happened to help demonstrate the nature of misconduct being described.
 - (b) **Events surrounding the wrongdoing** – Describe the steps or other events that surrounding the particular wrongdoing or that may have occurred in the lead up to the particular
 - (c) **Where it occurred** – Describe the physical location/address that the wrongdoing occurred, the work location of those involved, or the location where the issue was observed.
 - (d) **When the issue occurred** – Include key dates of actions suspected or observed relating to the wrongdoing being disclosed. If a series of events occurred, offer these in chronological order if possible.
 - (e) **Who was involved** – Include the names and job titles of those who are suspected of wrongdoing and others who know about it and have allowed it to continue. It is also helpful to include names of others who may be able to support the Eligible Disclosure.
 - (f) **What has been done** – Describe any actions taken in relation to the wrongdoing, including any steps the Eligible Whistleblower has taken. It is also important to set out any concerns the Eligible Whistleblower may have about possible detriment as a result of making the Eligible Disclosure.
- 3.15 Eligible Whistleblowers will be asked by the Company to consent to limited disclosure of their identity, or information that is likely to lead to their identification, to enable the Company to deal with and/or investigate the matter. If consent is withheld, it may not be possible to adequately investigate and/or respond (if at all) to the disclosure.

Anonymous reports

- 3.16 Eligible Whistleblowers are able to make an Eligible Disclosure anonymously and can choose to remain anonymous throughout the course of the investigation and after any investigation is finalised. Eligible Whistleblowers may also decide not to answer questions that they believe could reveal their identity at any

time, including during follow up conversations with the Eligible Recipient or other person authorised to deal with the report.

- 3.17 If an Eligible Whistleblower is concerned about their identity becoming known, they may prefer to adopt a pseudonym for the purposes of disclosure or to create an anonymous email address to make their Eligible Disclosure.

Anonymous disclosures are capable of being protected under the Whistleblower Protection Scheme and this Policy. However, reporting anonymously may make it difficult for the Company to fully investigate a reported matter. To help the Company deal with a reported matter, anonymous Eligible Whistleblowers are encouraged to maintain ongoing two-way communication with the Company so that questions can be asked as required and updates provided.

No time limit on reports

- 3.18 There is no time limit associated with making whistleblowing reports. However, the sooner wrongdoing is reported, the more likely it is that reliable evidence will be able to be gathered as part of any investigation and the Company can address the matter effectively.
- 3.19 There may be limitations regarding legal action that can be taken in response to proven allegations but this should not deter Eligible Whistleblowers from making a disclosure about misconduct they have reasonable grounds to believe occurred. All disclosures can assist the Company to refresh risk management monitoring, training and controls.

False or misleading information

- 3.20 Eligible Whistleblowers must not intentionally provide false or misleading information when making an Eligible Disclosure or in connection with the assessment, review or investigation of an Eligible Disclosure.
- 3.21 If an Eligible Whistleblower is found to have intentionally provided false or misleading information, disciplinary action may be taken against them (if they are an employee) or other action if they are an officer or contractor.

4. What happens if I make a disclosure?

- 4.1 The Company will acknowledge receipt of a disclosure within a reasonable period provided the person making the report can be contacted (including through anonymous channels). The Company will assess disclosures to determine whether:
- (a) they fall within the Whistleblower Protection Scheme; and
 - (b) an investigation is required – and if so, how and by whom that investigation should be carried out.
- 4.2 Generally, if an investigation is required, the Company will determine:
- (a) the nature and scope of the investigation;
 - (b) who should lead the investigation – including whether an external investigation is appropriate;
 - (c) the nature of any technical, financial or legal advice that may be required to support the investigation; and
 - (d) the anticipated timeframe for the investigation. Each investigation will be different which will impact the applicable timeframe. However, the Company's intent is to complete an investigation as soon as practicable.
- 4.3 Where practicable, the Company will keep the Eligible Whistleblower informed of the steps taken or planned to be taken (or if no action is to be taken, the reason for this), and provide appropriate updates, including about the completion of any investigation. However, the extent of the information provided, or whether it will be provided at all, will be subject to applicable confidentiality considerations, legal

obligations and any other factors the Company considers relevant in the particular situation.

- 4.4 The Company may not be able to undertake an investigation, or provide information about the process etc, if it is not able to contact the Eligible Whistleblower; for example, if a disclosure is made anonymously and has not provided a means of contact.

Documenting and reporting the findings of an investigation

- 4.5 Any internal Company report in relation to any investigations must at first instance be provided to the Audit and Risk Committee. The method for documenting and reporting the findings of an investigation will depend on the nature of the disclosure – but may include a summary report of the findings. Any reporting of findings will have regard to applicable confidentiality requirements. There may be circumstances where it may not be appropriate to provide details of the outcome to the Eligible Whistleblower.

5. What protections are available if I make a disclosure?

- 5.1 The following legislative protections are available where a report qualifies as an Eligible Disclosure.
- 5.2 The Company takes contraventions of these protections very seriously and will take disciplinary action up to and including dismissal against anyone for doing so. If an Eligible Whistleblower has any particular concerns about this, they can raise them with the Whistleblower Protection Officer or another Eligible Recipient.
- 5.3 Civil and criminal sanctions also apply for breaches of these protections.

Protections for confidentiality and identity

- 5.4 Strict confidentiality obligations apply in respect of any disclosures that qualify for protection under the Whistleblower Protection Scheme.
- 5.5 It is against the law for a person to disclose an Eligible Whistleblower's identity or any information that may lead to their identification, unless the information is disclosed:
- (a) To ASIC, the Commissioner of Taxation (in relation to tax matters) or a member of the Australian Federal Police;
 - (b) To a lawyer for the purposes of obtaining legal advice or legal representation about the Whistleblower Protection Scheme;
 - (c) To any other person or body prescribed by law; or
 - (d) With the consent of the Eligible Whistleblower.
- 5.6 As noted above, at the time of making their disclosure, Eligible Whistleblowers will be asked by the Company to consent to a limited disclosure of their identity to enable the Company to deal with and/or investigate the matter.
- 5.7 The Company will take all reasonable steps to protect the confidentiality of the information provided and the identity of the Eligible Whistleblower (if known). The Eligible Whistleblower also has obligations to preserve confidentiality and not discuss the disclosure with work colleagues or other unauthorised persons. Maintaining confidentiality protects the Eligible Whistleblower against detriment and also protects others affected by the disclosure.
- 5.8 Eligible Whistleblowers should also be aware that while the Company will make every effort to keep their details confidential, including by maintaining mechanisms for deidentifying information, secure record-keeping and information-sharing and providing reminders about confidentiality requirements to those involved in handling disclosures, the Company cannot guarantee that others will not try to deduce the Eligible Whistleblower's identity.

- 5.9 In practice, it is important to recognise that an Eligible Whistleblower's identity may still be determined if the Eligible Whistleblower has previously mentioned to other people that they are considering making a disclosure, the Eligible Whistleblower is one of a very small number of people with access to the information or the Protected Disclosure relates to information that a Discloser has previously been told privately and in confidence.
- 5.10 A Discloser should contact the Chief Financial Officer if they believe that their confidentiality has been breached.

Protection from civil, criminal and administrative liability

- 5.11 An Eligible Whistleblower is protected from any civil liability, criminal liability and/or administrative liability (including disciplinary action) for making an Eligible Disclosure in accordance with the Whistleblower Protection Scheme, and no contractual or other remedy may be enforced or exercised against the Eligible Whistleblower on the basis of a qualifying disclosure.
- 5.12 However, the protections do not apply to any misconduct which an Eligible Whistleblower may have engaged in that is revealed in their disclosure or the investigation of it.

Protection from detriment

- 5.13 It is against the law for a person to engage in conduct against another person that causes or will cause a detriment:
- (a) in circumstances where the person believes or suspects that the Eligible Whistleblower or another person made, may have made, proposes to make or could make an Eligible Disclosure; and
 - (b) if the belief or suspicion held by that person is the reason or part of the reason for their conduct.
- 5.14 Threats of detriment will also be unlawful if the person making the threat intended to cause fear that a detriment would be carried out or was reckless as to whether the person against who it was directed would fear the threatened detriment being carried out.
- 5.15 Threats may be express or implied, conditional or unconditional. An Eligible Whistleblower (or another person) who has been threatened in relation to a disclosure does not have to actually fear that the threat will be carried out.
- 5.16 The meaning of 'detriment' is very broad and includes:
- (a) dismissing an employee;
 - (b) injuring an employee in their employment;
 - (c) altering an employee's position or duties to their disadvantage;
 - (d) discriminating between an employee and other employees;
 - (e) harassing or intimidating a person;
 - (f) harming or injuring a person;
 - (g) damaging a person's property, reputation, business or financial position; and
 - (h) any other damage to a person.
- 5.17 It may be necessary during the course of an investigation to take reasonable administrative action to protect an Eligible Whistleblower from detriment (e.g. changing an Eligible Whistleblower's reporting line if the disclosure relates to a manager). Such conduct will not be detrimental conduct. A disclosure will also not prohibit the Company from taking reasonable management action against the Eligible Whistleblower for reasons other than the fact that they made an Eligible Disclosure. This means that the Eligible Whistleblower will continue to be managed in accordance with normal, fair and reasonable management

practices during and after the handling of an Eligible Disclosure.

- 5.18 A whistleblower may be subject to disciplinary action if, in the course of investigating a disclosure, the Company determines that the Eligible Whistleblower was complicit in the misconduct or improper state of affairs or has otherwise acted in an improper way.
- 5.19 Information about what the Company will do to provide support to and protect an Eligible Whistleblower is set out in paragraph 5.1.1. However, if an Eligible Whistleblower believes they have suffered detriment they can lodge a complaint with the Chief Financial Officer or a regulator such as ASIC for investigation.
- 5.20 Courts are given broad scope to make orders remedying a detriment or threatened detriment. These include injunctions, compensation orders (including against individual employees and their employer), reinstatement, exemplary damages and the making of apologies. Civil and criminal sanctions also apply to breaches of the Whistleblower Protection Scheme. The Company encourages Eligible Whistleblowers to obtain independent legal advice in relation to seeking compensation or other remedies.

Support for Eligible Whistleblowers

- 5.21 When an Eligible Disclosure is made, the Company will reiterate the requirements of this Policy to relevant individuals to ensure the protections are not undermined.
- 5.22 In addition, the Company's usual EAP services will be available to all Eligible Whistleblowers and other employees affected by the disclosure, should they require that support.
- 5.23 The Company may also consider a range of other matters to protect an Eligible Whistleblower from the risk of suffering detriment and to ensure fair treatment of individuals mentioned in a disclosure. Steps it will take to help achieve this may include:
 - (a) assessing whether anyone may have a motive to cause detriment—information could be gathered from an eligible whistleblower about the risk of their identity becoming known and any relevant information in relation to this risk;
 - (b) analysing and evaluating the likelihood of each risk and evaluating the severity of the consequences;
 - (c) developing and implementing strategies to prevent or contain the risks—for anonymous disclosures, it may be worthwhile assessing whether the discloser's identity can be readily identified or may become apparent during an investigation;
 - (d) monitoring and reassessing the risk of detriment where required—the risk of detriment may increase or change as an investigation progresses, and even after an investigation is finalised;
 - (e) taking steps to ensure that the process for handling an Eligible Disclosure set out in this Policy is complied with
 - (f) assisting the Eligible Whistleblower by providing support services such as counselling services and access to resources for strategies to manage stress, time or performance impacts resulting from the investigation;
 - (g) where appropriate or necessary, making adjustments to the way an Eligible Whistleblower performs their duties or undertaking specific interventions to protect an Eligible Whistleblower where detriment has already occurred.

Are there any other protections that are available?

- 5.24 Disclosures may also amount to the exercise of a workplace right by an employee or contractor. The Company and its employees are prohibited under the *Fair Work Act 2009* (Cth) from taking adverse action against employees or contractors because they exercised or propose to exercise any workplace rights.

6. Fair treatment of employees that are the subject of a disclosure

- 6.1 If the disclosure mentions or relates to employees of the Company other than the eligible whistleblower, the Company will take steps to ensure that those individuals are treated fairly. Typically, this would include

giving those persons an opportunity to respond to the subject matter of the disclosure having regard to principles of procedural fairness. In addition, action would only be taken against such a person if there is cogent evidence of wrongdoing.

- 6.2 During any investigation into an Eligible Disclosure, the Company extends support and protection to employees, officers and others engaged by the Company and identified in the report until such investigation has concluded and claims have been proven or dismissed. Any suspected adverse or detrimental treatment in this regard should be reported to the Whistleblower Protection Officer so that these matters may be addressed.
- 6.3 The Company will endeavour to respond promptly to any complaints raised by parties who are the subject of a disclosure where such party has concerns about unfair treatment in the context of assessment of, and investigation into the Eligible Disclosure.

7. Other matters

Training

- 7.1 Training on this Policy will be provided to new employees on commencement and refresher training for existing employees may be offered from time to time. Specialist training will be provided to staff members who have specific responsibilities under the Policy, including the Company's processes and procedures for receiving and handling disclosures, including training relating to confidentiality and the prohibitions against detrimental conduct.

Reporting and record keeping

- 7.2 The Chief Financial Officer will also report to the Audit and Risk Committee on the number and type of Eligible Disclosures annually (these are also de-identified). Serious and/or material Eligible Disclosures may be immediately referred to the Audit and Risk Committee.
- 7.3 The Chief Financial Officer will keep a secure record of all Eligible Disclosures or purported Eligible Disclosures received by the Company in the central records system. Access to the confidential records will be strictly limited.

Compliance

- 7.4 Any breach of the obligations contained in this Policy may result in disciplinary action being taken up to and including termination of employment or engagement by the Company or a related body corporate.
- 7.5 Where it is established by the Company that an Eligible Whistleblower has made a deliberately false report in an Eligible Disclosure, they will be subject to discipline if they are an employee of the Company.
- 7.6 Certain breaches (for example, unauthorised disclosure of an Eligible Whistleblower's identity) may also be offences under the Whistleblower Protection Scheme.

8. Roles and Responsibilities

- 8.1 The Board is accountable for the governance of this Policy and ensuring it operates effectively.
- 8.2 The CEO is accountable for:
- (a) communicating and actively modelling high professional and ethical standards of behaviour;
 - (b) ensuring that all legislative obligations in relation to reporting and investigation are met; and
- 8.3 The Chief Financial Officer is the Whistleblower Protection Officer and is responsible for managing all Eligible Disclosures, including investigation where appropriate, reporting on cases or data to the Board and identifying systemic issues or trends and taking reasonable steps to correct them.
- 8.4 The Group Head – People and Culture is responsible for providing training to all staff in connection with this Policy.

- 8.5 Eligible Recipients are responsible for receiving Eligible Disclosures. The Eligible Recipients under this Policy are:
- (a) The Whistleblower Protection Officer (Chief Financial Officer);
 - (b) any of the Company's other officers (including directors) or senior managers;
 - (c) the Company's internal or external auditors or actuaries;
 - (d) a registered tax agent or an employee with tax functions, if the Eligible Disclosure relates to tax;
 - (e) a lawyer (for the purposes of obtaining legal advice or representation, even in the event that the lawyer concludes that the report is not a Eligible Disclosure);
 - (f) ASIC or the Commissioner of Taxation (or any other prescribed regulators); or
 - (g) a journalist or member of Parliament in certain circumstances.
-

9. Approval and Review of Policy

- 9.1 This Policy was approved by the Board on 24 February 2025.
- 9.2 The Board will review this Policy periodically to ensure that it is operating effectively. This Policy may be amended by resolution of the Board.
-

10. Questions

- 10.1 For questions about the operation of this Policy or its application in any particular situation, please contact the Chief Financial Officer.