

Gilmour Space Whistleblower Policy

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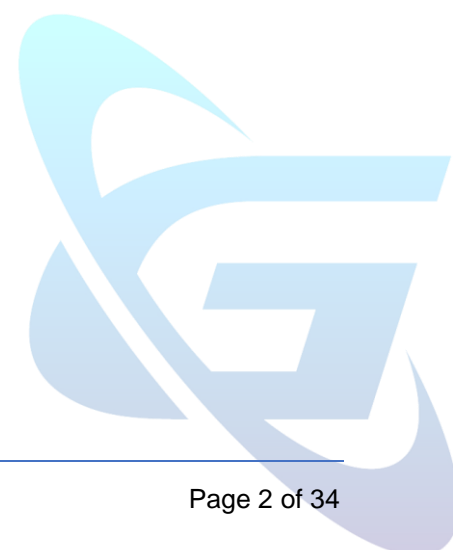
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Applicable Documents

ID	Title	Document ID
AD 1	ASIC Corporations (Whistleblower Policies) Instrument 2019/1146	ASIC Corporations (Whistleblower Policies) Instrument 2019/1146 (legislation.gov.au)
AD 2	ASIC Information Sheet 238 – Whistleblower rights and protections	Whistleblower rights and protections ASIC - Australian Securities and Investments Commission
AD 3	ASIC Information Sheet 239 – How ASIC handles Whistleblower reports (INFO 239)	How ASIC handles Whistleblower reports ASIC - Australian Securities and Investments Commission
AD 4	<i>Australian Federal Police Act 1979</i> (Cth)	Australian Federal Police Act 1979 (legislation.gov.au)
AD 5	<i>Australian Securities and Investments Commission Act 2001</i> (Cth)	Australian Securities and Investments Commission Act 2001 (legislation.gov.au)
AD 6	<i>Banking Act 1959</i> (Cth)	Banking Act 1959 (legislation.gov.au)
AD 7	<i>Corporations Act 2001</i> (Cth)	Corporations Act 2001 (legislation.gov.au)
AD 8	<i>Fair Work Act 2009</i> (Cth)	Fair Work Act 2009 (legislation.gov.au)
AD 9	<i>Financial Sector (Collection of Data) Act 2001</i> (Cth)	Financial Sector (Collection of Data) Act 2001 (legislation.gov.au)
AD 10	<i>Insurance Act 1973</i> (Cth)	Insurance Act 1973 (legislation.gov.au)
AD 11	<i>Life Insurance Act 1995</i> (Cth)	Life Insurance Act 1995 (legislation.gov.au)
AD 12	<i>National Consumer Credit Protection Act 2009</i> (Cth)	National Consumer Credit Protection Act 2009 (legislation.gov.au)
AD 13	<i>Privacy Act 1988</i> (Cth)	Federal Register of Legislation - Australian Government
AD 14	Regulatory Guide RG 270 – Whistleblower policies	Regulatory Guide RG 270 Whistleblower policies (asic.gov.au)
AD 15	<i>Superannuation Industry (Supervision) Act 1993</i> (Cth) – (SIS Act)	Superannuation Industry (Supervision) Act 1993 (legislation.gov.au)
AD 16	<i>Taxation Administration Act 1953</i> (Cth)	Taxation Administration Act 1953 (legislation.gov.au)
AD 17	<i>Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019</i> (Cth)	Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019 (legislation.gov.au)

1 Executive Summary

Eligible Recipients (External)	External regulatory bodies (such as ASIC, APRA or the ATO).
Eligible Recipients (Internal)	<ul style="list-style-type: none"> • Carly Collins – Human Resources Manager • Adam Gilmour – CEO • Matthew Halstead – Head of Production • Mark Mauceri – Head of Supply Chain • Rick Baker – Board Member
Eligible Whistleblowers	<ul style="list-style-type: none"> • an officer or employee of the Company (including, but not limited to employees who are permanent, part-time, fixed-term or temporary, and also including secondees and students); • an individual who is an associate of the Company; and • an individual who supplies goods or services to the Company (whether paid or unpaid) or an employee of a supplier (which may include, among others, contractors, consultants and service providers).
Relevant Acts	<p>Where applicable:</p> <ul style="list-style-type: none"> • <i>Corporations Act 2001</i> (Cth) • <i>Australian Securities and Investments Commission Act 2001</i> (Cth) • <i>Taxation Administration Act 1953</i> (Cth) <p>and any instrument made under these Acts.</p>

2 Policy Statement

Where applicable, the *Corporations Act 2001* (Cth)

Australian Securities and Investments Commission Act 2001 (Cth)

Taxation Administration Act 1953 (Cth)

and any instrument made under these Acts enable protection for Whistleblowers (**Whistleblower Protection Scheme**).

Gilmour Space Technologies (**Gilmour Space** or **the Company**) is committed to ensuring that its activities and operations are undertaken in an ethical and legally compliant manner. As part of the mission to achieve this, all business will be conducted with honesty and integrity.

At any time that this commitment is questioned, Gilmour Space will endeavour to identify and remedy such situations, ensuring that any Whistleblowers are protected. Gilmour Space supports the reporting of wrongdoing and will take reasonable steps to protect Whistleblowers from victimisation. Gilmour Space will afford natural justice to any persons who are the subject of a report of wrongdoing.



3 Introduction

3.1 Purpose of the Policy

The purposes of this Gilmour Space Whistleblower Policy (**the Policy**) are to:

- encourage the disclosure of wrongdoing;
- help deter these wrongdoings, in line with the Gilmour Space Risk Management Policy;

- ensure individuals who disclose alleged wrongdoing can do so safely, securely, privately and with confidence that they will be protected and supported;
- ensure disclosures are dealt with appropriately and on a timely basis;
- provide transparency around the Company's framework for receiving, handling, and investigating disclosures; and
- meet our legal and regulatory obligations.

Noting that:

- disclosure based on reasonable grounds (more than just an allegation), but not having all the details is an acceptable form of whistleblowing;
- a Whistleblower can still qualify for protection even if their disclosure turns out to be incorrect;
- we encourage openness and will support Whistleblowers if they raise a genuine concern even if it turns out to be incorrect; and
- There is no obligation for a Whistleblower to prove their allegations (but you do need reasonable grounds to suspect what you are disclosing).

However, deliberate false reporting will not be tolerated.

3.2 Content of this Policy

This Policy sets out:

- the scope of the Whistleblower Protection Scheme;
- who can be an Eligible Whistleblower;
- what can be a Disclosable Matter
- to whom the disclosure may be made;
- how the disclosure may be made;
- how the Company will support Whistleblowers;
- how the Company will investigate Disclosures;
- how the Company will ensure fair treatment of people who are the subject of disclosures or who are mentioned in disclosures; and
- how this Policy is to be made available to officers and employees of the Company.

4 Scope of the Policy

4.1 Scope of the Whistleblower Protection Scheme

A disclosure will qualify for protection under the Whistleblower Protection Scheme if:

- (a) It is disclosure by an "Eligible Whistleblower" (see section 4.2);
- (b) the disclosure is about a "Disclosable Matter" (see section 4.3);
- (c) the disclosure is to an "Eligible Recipient" (see section 4.4.1); and
- (d) the Eligible Whistleblower has reasonable grounds to suspect that the disclosed information concerns a Disclosable Matter.

Some public interest and emergency disclosures may also qualify for protection.

4.2 Who can be an Eligible Whistleblower?

The following persons are capable of being Eligible Whistleblowers:

- an officer or employee of the Company (including, but not limited to employees who are permanent, part-time, fixed-term or temporary, and also including secondees and students);

- an individual who is an associate of the Company; and
- an individual who supplies goods or services to the Company (whether paid or unpaid) or an employee of a supplier (which may include, among others, contractors, consultants and service providers).

An Eligible Whistleblower could also include an individual who previously held any of the above positions or functions, or who is a relative of the individuals set out above or a dependent or spouse of any such individual.

4.3 What is a Disclosable Matter

4.3.1 What information will be a Disclosable Matter?

4.3.1.1 What is a 'Disclosable Matter'?

A Disclosable Matter is information that:

- (a) concerns misconduct or an improper state of affairs or circumstances in relation to the Company or one of its related bodies corporate; or
- (b) indicates the Company, a related body corporate or one of its or their officers or employees has engaged in conduct that constitutes an offence against, or a contravention of, the Relevant Acts, and any instrument made under these Acts,
**NB: The misconduct or an improper state of affairs can also be in respect of tax affairs.*
- (c) constitutes an offence against any other law of the Commonwealth punishable by imprisonment for 12 months or more; or
- (d) represents a danger to the public or the financial system.

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 consumer harm.

Also, information that indicates a significant risk to public safety or the stability of, or confidence in, the financial system is a Disclosable Matter, even if it does not involve a breach of a particular law.

Further examples of Disclosable Matters include:

- (a) illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property;
- (b) fraud, money laundering or misappropriation of funds;
- (c) offering or accepting a bribe;
- (d) financial irregularities;
- (e) failure to comply with, or breach of, legal or regulatory requirements;
- (f) dishonest or unethical behaviour, including in breach of our Code of Conduct;
- (g) behaviour that poses a serious risk to the health and safety of any person at the workplace;
- (h) behaviour that is oppressive, discriminatory or grossly negligent;
- (i) conduct which may cause loss to the Company or be otherwise detrimental to the interests of the Company; and
- (j) engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure.]

An Eligible Whistleblower who makes a disclosure must have 'reasonable grounds to suspect' the information to qualify for protection. This means that even if a disclosure turns out to be incorrect, the protections will still apply, provided the Eligible Whistleblower had 'reasonable grounds to suspect'.

Disclosures that are not about a Disclosable Matter are not covered by this Policy and do not qualify for protection under the Whistleblower Protection Scheme. However, such disclosures may be protected

under other legislation, such as the *Fair Work Act 2009* (Cth), for example, personal work-related grievances (see paragraph 4.3.1.3 below).

4.3.1.2 *Deliberate false reports not tolerated*

The Company will treat all reports of Disclosable Matters seriously and endeavour to protect anyone who raises concerns in line with this Policy. An Eligible Whistleblower can still qualify for protection under this Policy where their disclosure turns out to be incorrect.

However, deliberate false or vexatious reports will not be tolerated. Anyone found making a deliberate false claim or report will be subject to disciplinary action, which could include dismissal.

4.3.1.3 *Personal work-related grievances*

A disclosure does not qualify for protection under the Whistleblower Protection Scheme to the extent that the information disclosed:

- concerns a personal work-related grievance of the Eligible Whistleblower; and
- does not concern a contravention, or an alleged contravention of the detriment provisions referred to in paragraph 5.2 of this Policy.

A disclosure is a 'personal work-related grievance' if:

- (a) the information concerns a grievance about a matter relating to the Eligible Whistleblower's employment, or former employment, having (or tending to have) implications for the Eligible Whistleblower personally; **and**
- (b) the information:
 - (i) does not have significant implications for the Company, or another regulated entity, that do not relate to the Eligible Whistleblower; and
 - (ii) does not concern conduct, or alleged conduct, referred to in paragraph 4.3.1.1(a), 4.3.1.1(b), 4.3.1.1(c) or 4.3.1.1(d) of this Policy.

However, a personal work-related grievance may still qualify for protection if:

- it relates to a Disclosable Matter and a personal work-related grievance (i.e., it is a mixed disclosure); or
- the Eligible Whistleblower seeks legal advice or legal representation about the operation of the Whistleblower protections under the Corporations Act.

Examples of personal work-related grievances include:

- an interpersonal conflict between the Eligible Whistleblower and another employee;
- a decision relating to the engagement, transfer or promotion of the Eligible Whistleblower;
- a decision relating to the terms and conditions of engagement of the Eligible Whistleblower; or
- a decision to suspend or terminate the employment of the Whistleblower, or otherwise to discipline them.

Disclosures about personal work-related grievances should be raised under the Company's existing "Grievance Policy and Procedure", which can be found in the Employee Handbook. Alternatively, it may be appropriate to obtain independent legal advice about certain rights and protections under employment or contract law in order to resolve any personal work-related grievances. If there is any uncertainty about whether an enquiry may relate to a personal work-related grievance or whistleblowing, please reach out to the HR team or management for guidance.

For any concerns:

1. on the Criteria for protection as a Whistleblower, please refer to Table 1; or
2. related to Public Interest or Emergency Disclosures, please refer to Table 2 and Table 3 for further reference.

4.4 Who can receive a disclosure?

4.4.1 Eligible Recipients

A Whistleblower can disclose wrongdoing to a range of people to ensure that the Whistleblower can disclose to a person to whom they feel comfortable and safe to make the disclosure, and to ensure that the Whistleblower can seek to make disclosure to a person who is not involved in the wrongdoing.

In order to receive the protections under the Whistleblower Protection Scheme, the disclosure must be made to one of the following people:

- (a) Internally (i.e. within the Company):
 - a director, company secretary, company officer, or senior manager of the Company (or a related body corporate of the Company).
 - a person authorised by the Company to receive Whistleblower disclosures (see below).
- (b) Externally (i.e. outside the Company):
 - Legal Practitioners, i.e. your lawyer for the purposes of obtaining Whistleblower advice.
 - an internal or external auditor, or a member of the audit team of the Company.
 - an actuary of the Company.
 - ASIC or APRA.

You do not need to make disclosure to your senior manager.

If you disclose to other people, the Whistleblower Protection Scheme may not be available to you.

Without limiting the people to whom you can make disclosure, the Company has authorised the following people to receive Whistleblower disclosures:

- Carly Collins – Human Resources Manager
- Adam Gilmour – CEO
- Matthew Halstead – Head of Production
- Mark Mauceri – Head of Supply Chain
- Rick Baker – Board Member

In certain limited circumstances, you may also make disclosure to Journalists and members of the Commonwealth, State or Territory Parliaments (“Parliamentarians”) and still obtain the protections under the Whistleblower Protection Scheme. This generally arises only where there is a public interest disclosure or an emergency disclosure. See section 4.4.3 of this Policy for more information.

4.4.2 Recommended order of Disclosures

In order to identify and address wrongdoing as early as possible, but without limiting who or how to make disclosure, Gilmour Space encourages staff and external Whistleblowers to make a disclosure (as far as is reasonably practicable) in the following order:

1. First to be made to the nominated authorised individuals within the Company;
2. Second to be made to any other eligible recipients within the Company;
3. Third, if necessary, then seek to use independent whistleblowing service providers
 - a. legal practitioners, auditors, or actuaries;
 - b. regulatory bodies.
4. As a last option, if the other processes for disclosure to these persons have been followed, to journalists or members of Parliament.

4.4.3 Public Interest Disclosure and Emergency Disclosures

A public interest disclosure can be made to journalists and Parliamentarians but only if the Whistleblower has complied with the following strict requirements:

- Disclosure must first have been made to ASIC, APRA or a prescribed Commonwealth body (being disclosure in accordance with section 4.4.2 above);

- At least 90 days have passed from the date of that disclosure;
- The Whistleblower does not have reasonable grounds to believe that action is being, or has been, taken to address the matters in the disclosure;
- The Eligible Whistleblower has reasonable grounds to believe that making a public interest disclosure would be in the public interest; and
- After 90 days have passed, the Whistleblower must give the body to whom the original disclosure was made a written notice that they intend to make public disclosure.

An emergency disclosure can be made to journalists and Parliamentarians only if the Whistleblower has complied with the following strict requirements:

- Disclosure must first have been made to ASIC, APRA or a prescribed Commonwealth body (being disclosure in accordance with 4.4.2 above);
- The Whistleblower has reasonable grounds to believe that information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
- The Whistleblower gave notice to the body to who the original disclosure was made that they intend to make an emergency disclosure; and
- The extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or Parliamentarian of the substantial and imminent danger.

***NB:** If a public interest disclosure or emergency disclosure is made without following these abovementioned procedures, the Whistleblower may not gain the protections of the Whistleblower Protection Scheme.



4.5 How to make a disclosure?

There are a variety of different ways to make a disclosure. Where disclosure is being made internally within the Company, the options include disclosures:

- being made anonymously (not disclosing your name), privately (giving your name to the eligible recipient but requiring them to keep you anonymous) or openly (giving your name with the understanding that your name may be disclosed to others);
- being made in writing or orally, e.g. by email or phone or in person;
- being made inside or outside the workplace; and
- being made inside or outside of business hours.

Where disclosure is being made external to the Company, the options will likely be similar but may depend on how the person to whom disclosure is being made is able to receive that disclosure.

This range of options enables Whistleblowers to make disclosure in the way that they feel most comfortable.

The Whistleblower's identity will be kept confidential in all circumstances (including where the disclosure is not made anonymously), except where it would not be plausible and/or reasonably practicable to keep the Whistleblower's identity confidential, or it is otherwise required to be disclosed by law.

If a disclosure is being made anonymously, please also note section 6 of this Policy, noting the investigation procedures. More specifically, section 6.2.1 which establishes how the anonymous person may not be involved and/or may not receive direct information about what investigative steps or outcomes are occurring.

4.5.1 Anonymous and Private Disclosure

Please note that disclosures can be made anonymously (i.e. not revealing your name) and still be protected under the Whistleblower Protection Scheme. Similarly, your disclosure can be done privately on the basis that your name will not be disclosed to others. In both an anonymous or private disclosure,

disclosures will be made through the same process as those to internal/external bodies, however your identity will remain anonymous.

If an anonymous disclosure is made, the identity of the Whistleblower will remain anonymous:

- over the course of the investigation; and
- after the investigation is finalised.

If a Whistleblower wishes to remain anonymous, the Whistleblower will need to give consideration as to how they can make the disclosure (e.g. not using a work email address).

During the investigation process, the Whistleblower may refuse to answer any questions in which they believe may reveal their identity. This includes any follow up conversations that may come from an initial disclosure.

Whilst it is the Whistleblower's choice to remain anonymous, Gilmour Space encourages you to maintain ongoing two-way communication with the Company including when we are seeking to follow up with any relevant questions, provide feedback on the disclosure or otherwise communicate with you with regards to the disclosure.

5 Legal Protections for Whistleblowers

For the purpose of achieving this Policy, the confidentiality of a Whistleblower's identity will be protected, and the Whistleblower will be protected from detriment. Gilmour Space will reasonably endeavour to support, provide and implement practical protections for any Whistleblowers.

When information about wrongdoing is disclosed, and the Whistleblower qualifies for protection, there are a number of protections available under this Policy and the Whistleblower Protection Scheme.

These may include:

- identity protection (confidentiality);
- protection from detrimental acts or omissions;
- compensation and remedies; and
- civil, criminal and administrative liability protection.

If the protections are applicable to your circumstances, then it is also important to note that these protections will not only apply to the internal disclosure, but they will also apply to any disclosures made to legal practitioners, regulatory and other external bodies, as well as any Public Interest and Emergency Disclosures that are made in accordance with the Corporations Act.

For more information on the availability of protections, please refer to Appendix A.

5.1 Identity Protection (Confidentiality)

Gilmour Space will take all reasonable steps to ensure that the confidentiality of a Whistleblower's identity is always protected.

Generally, information about a disclosure will be made without the Whistleblower's consent if:

- (a) the information does not include the Whistleblower's identity;
- (b) the Company has taken all reasonable steps to reduce the risk that the Whistleblower will be identified from the information; and
- (c) it is reasonably necessary for investigating the issues raised in the disclosure.

It is illegal for an Eligible Recipient to identify a Whistleblower, or disclose information that is likely to lead to the identification of the Whistleblower, outside any of the applicable exceptions. An Eligible Recipient with knowledge of a disclosure (which they have obtained directly or indirectly in the disclosure of the information which qualified the Whistleblower for protection under the Corporations

Act), will not disclose the identity of a disclosure or any information that is likely to lead to the identification of the Whistleblower, unless an exception applies.

General exceptions may include an Eligible Recipient disclosing the Whistleblower's identity:

- (a) to ASIC, APRA, or a member of the AFP (within the meaning of the AFP Act 1979);
- (b) to a Legal Practitioner (for the purposes of obtaining legal advice or legal representation about the Whistleblower provisions in the Corporations Act);
- (c) to a person or body prescribed by the regulations; or
- (d) with the consent of the Whistleblower.

For further information on the confidentiality mechanisms put in place to protect identity, please refer to Appendix B.

When initially dealing with a disclosure, Gilmour Space will take all necessary steps to ensure that the confidentiality of the concern is upheld.

If the Eligible Recipient to whom the disclosure is made is not the companies' authorised Whistleblower Officer (**WO**), the matter will be referred to this WO in order to appropriately deal with the report. This WO will then be responsible for discussing the steps taken by Gilmour Space in order to ensure confidence and protect the Whistleblower's identity.

Practically, the WO may not be able to always fulfil this duty of confidence, as other staff may be able to guess the Whistleblower's identity in instances where:

- (a) the Whistleblower has previously mentioned to other people that they are considering making a disclosure;
- (b) the Whistleblower is one of a very small number of people with access to the information; or
- (c) the disclosure relates to information that a Whistleblower has previously been told privately and in confidence.

In one of these instances, the WO will not be held liable for any breach of confidence upon action of the Reportable Conduct, if the policy was appropriately followed, and the identity of the Whistleblower was implied and/or identified due to one of these abovementioned reasons.

5.2 Protection from detrimental acts or omissions

Generally, there are legal protections in place to protect a Whistleblower from any detriment in relation to their disclosure made.

A person must not engage in any conduct that may cause detriment to a Whistleblower (or another person on the Whistleblower's behalf), in relation to a disclosure.

Additionally, a person cannot make a threat to cause detriment to a Whistleblower (or another person) in relation to a disclosure. A threat may be express or implied, or conditional or unconditional.

Detrimental conduct that will not be tolerated and is prohibited by law, include the following:

- (a) dismissal of an employee;
- (b) injury of an employee in their employment;
- (c) alteration of an employee's position or duties to their disadvantage;
- (d) discrimination between employees of the same employer;
- (e) harassment or intimidation of a person;
- (f) harm or injury to a person, including psychological harm;
- (g) damage to a person's property;
- (h) damage to a person's reputation;
- (i) damage to a person's business or financial position; or
- (j) any other damage to a person.

Comparatively, examples of actions which would not be considered detrimental conduct, include:

- administrative action that is reasonable for the purpose of protecting a Whistleblower from detriment
 - (e.g. moving a Whistleblower who has made a disclosure about their immediate work area to another location to prevent them from detriment);
- managing a Whistleblower's unsatisfactory work performance, if the action is in line with the Company's performance management framework.

In circumstances of an administrative or management action, Gilmour Space will reasonably endeavour to ensure that the Whistleblower understands the reason for these actions.

If you believe that you have suffered detriment, please note that you may seek compensation or alternative remedies through the court.

For more information on the initiatives in place to protect the Whistleblower from detriment, please refer to Appendix C.

5.3 Civil, Criminal and Administrative Liability Protection

If a disclosure is made and is protected pursuant to the Corporations Act, then a Whistleblower will be protected from civil, criminal and administrative liability in relation to their disclosure.

For the purposes of this policy:

- (a) **civil liability** means any legal action against the Whistleblower for breach of an employment contract, duty of confidentiality or another contractual obligation;
- (b) **criminal liability** means attempted prosecution of the Whistleblower for unlawfully releasing information, or other use of the disclosure against the Whistleblower in a prosecution (other than for making a false disclosure); and
- (c) **administrative liability** means disciplinary action for making the disclosure.

Please note that these protections however do not grant immunity for any misconduct that a Whistleblower has engaged in if it is revealed in their disclosure.

5.4 Complaints for breach of confidentiality

An Eligible Recipient must not:

- Misuse their position;
- Disclose any information that they have received by way of their position;
- Disclose the identity of a Whistleblower other than for the purposes of a valid exception; or
- Inappropriately deal with any reports of wrongdoing.

If an Eligible Recipient engages in any of the above conduct, the following avenues for complaint may be undertaken:

1. Internally, an internal complaint may be lodged with the Eligible Recipients, HR or Corporate Operations team regarding a breach of confidentiality.
2. Alternatively, a complaint with may be lodged with for investigation with a regulator, such as ASIC, APRA or the ATO.

To minimise any complaints that a Whistleblower may have from the whistleblowing process, Gilmour Space intends to establish a formalised complaint procedure which helps a Whistleblower lodge a complaint if they have suffered any detriment from making their disclosure.

Internally, the actions that Gilmour Space may take in response to such complaints, will extend to the complaint being investigated as a separate matter by an independent party that is related to Gilmour

Space, but distinct from the disclosure dealings, in order to investigate the complaint and report their findings to the Board.

If you believe that you have suffered detriment after the making of a disclosure, we encourage that independent legal advice is sought, or otherwise you can contact external regulatory bodies (such as ASIC, APRA or the ATO).

6 Handling and investigating a disclosure

Gilmour Space will endeavour to investigate all disclosures that qualify for protection under the Corporations Act in a proactive and timely manner.

When a disclosure is received, we will take the following steps in order to appropriately deal with the disclosure at hand. We will:

- (a) investigate a disclosure;
- (b) keep a Whistleblower informed to the extent possible (e.g. if the disclosure was anonymous, it may not be possible to keep the Whistleblower informed); and
- (c) document, report internally and communicate to the Whistleblower the investigation findings to the extent possible.

We understand the importance of transparency within the whistleblowing process, including information about how disclosures will be handled and investigated, so we will do our best to update and provide the Whistleblower with any relevant timeframes for dealing with such matters.

6.1 Handling a disclosure

Whilst it is a requirement for Gilmour Space to assess each disclosure in order to determine whether:

- (a) the disclosure qualifies for protection; and
- (b) a formal, in-depth investigation is required.

Generally, once a disclosure is received, Gilmour Space will take the following steps to ensure that the disclosure is dealt with in a proactive and timely manner.

Step 1:

As part of our process of evaluating disclosures, we will assess whether the location and time that a disclosure was received was appropriate. This means that we will consider whether the Whistleblower would be comfortable to formalise their disclosure, and ensuring that they will be protected if they elect to make their disclosure.

Step 2:

With regards to the context of the disclosure, we will then seek to focus on the substance, rather than the motive by which the disclosure is made.

This means that we will not treat complaints less seriously even if the Whistleblower may have another motive for reporting, due to conduct or behaviour that may have had a personal impact on the Whistleblower.

i.e. Bullying or harassment – If a disclosure is made by an individual, it may indicate to us that there is a more general culture of bullying or harassment going on, or otherwise may provide an indication of an environment where misconduct is often occurring.

In these instances, we will take into account these factors and may consider whether this experience may give rise to a larger or systemic issue.

6.2 Investigating a disclosure

When a disclosure investigation is undertaken, it is important to note that the process may vary depending on the nature and severity of the disclosure and whether the Whistleblower is easily contactable. With this in mind, we note that no investigation or timeframe will always be the same, and progress may be seemingly different.

Without the Whistleblower's consent, the Company cannot disclose information that is likely to lead to the identification of the Whistleblower as part of the investigation process, unless:

- (a) the information does not include the Whistleblower's identity;
- (b) the Company removes information relating to the Whistleblower's identity or other information that is likely to lead to the identification of the Whistleblower; and
 - i.e. Removing the Whistleblower's name, position title and other identifying details.
- (c) it is reasonably necessary for investigating the issues raised in the disclosure.

For the Investigation process, please refer to Appendix D.

6.2.1 Anonymous disclosure

Whilst it is your right as a Whistleblower to remain anonymous if you choose, it is important to note that we may reach some limitations in the investigation process without the ability to easily contact you.

Practically, Gilmour Space may investigate:

- (a) a disclosure, by asking for your consent to a limited disclosure; or
 - e.g. disclosure to our authorised Eligible Recipients.
- (b) a disclosure, by conducting a broad review on the subject matter or the work area disclosed; or
- (c) an anonymous disclosure, even if it cannot get in contact with the Whistleblower, if the Whistleblower has provided sufficient information to the Company, and we remove information that is likely to lead to the Whistleblower's identity.

6.2.2 Investigation factors

When an investigation is undertaken, Gilmour Space will assign a WO in order to appropriately assess and handle the Reportable Conduct. As part of this assessment, the following factors will be considered:

- The nature and scope of the investigation;
 - Investigations will be objective, fair and independent, while preserving the confidentiality of the investigation.
- The person(s) within and/or outside the Company that should lead the investigation;
 - The way that investigations will be undertaken will ensure that they are independent:
 - of the Whistleblower;
 - of the individuals who are the subject of the disclosure; and
 - of the department involved.
 - This will be achieved through the attribution of the authorised WO.
- The nature of any technical, financial or legal advice that may be required to support the investigation; and
 - Undertaking any investigations jointly with an external investigation firm (if required) – in order to ensure that we have any additional specialist skills or expertise as necessary.
- The timeframe for the investigation.
 - Varies on a case-by-case basis.

Although, as previously noted, no investigation or timeframe will be the same, Gilmour Space will endeavour to ensure that all Whistleblower disclosures are dealt with in a proactive and timely manner, ensuring procedural fairness is awarded to all persons involved throughout the process.

6.2.3 Open communication

Once a disclosure is received, Gilmour Space will endeavour to acknowledge the Whistleblower, whether it is through a formal communication method or an anonymous channel. Open communication with updates as to the various stages of the investigation will provide for assurance in the severity of a provided disclosure. Although open communication is best practice, it is to be noted that it is in both the Company and the Whistleblower's best interests to ensure that anonymity is not compromised through communication channels when regular updates are provided.

Stages in which a Whistleblower may expect to be provided with an update, include:

- when the investigation process has begun;
- while the investigation is in progress; and
- after the investigation has been finalised.

Whilst the frequency and timeframe of the communications may vary depending on the nature of the disclosure, Gilmour Space will do our best to ensure that the Whistleblower will be regularly updated on the progress of their report.

6.2.4 Documentation of findings and internal reports

Once an investigation is finalised, the findings will be documented and reported to any relevant bodies responsible for the oversight of this Policy. Gilmour Space will endeavour to ensure that confidentiality will always be maintained across any internal reports.

If the Whistleblower is not satisfied with the outcome of their disclosure upon completion of an investigation, Gilmour Space will provide an avenue for reviewing whether our Whistleblower Policy, as well as any relevant processes and procedures were adhered to.

The review process will entail as required:

- (a) Reviewing decisions;
- (b) Reviewing policies;
- (c) Revising policies;
- (d) Updating policies; and
- (e) Redistributing these updated policies to all staff for ease of accessibility.

When reviewing policies, reasoning from recent decisions will be considered and it will also be vital to ensure that we:

- Update changes to any department, team, or job titles.
- Check for broken or dead hyperlinks, and links to other documents which have version control.
- If specific personnel are identified by their names and/or contact details, ensure the information is correct.
- Ensure the content aligns to relevant legislation as these are revised.
- Update any revised support tools for Whistleblower's.
- Ensure visibility remains accessible for all internal and external persons.

Gilmour Space will not be obliged to reopen an investigation if it is not reasonably necessary, and may conclude a review if it is found that:

- (a) the investigation was conducted properly;
- (b) new information is not available; or
- (c) new information would not change the findings of the investigation.

If new information becomes available to help substantiate a disclosure, or it is required to reopen an investigation, and at the Whistleblower's direction; Gilmour Space will endeavour to have the disclosure reviewed by an independent officer of the Company, who was not involved in handling and investigating the initial disclosure.

Please note that all review findings will be reported to the Board.

Gilmour Space is committed to ensuring good governance, which includes transparency, and varied avenues for individuals to report wrongdoing within the workplace. Frequently reviewing and updating our Whistleblower Policy will ensure that these avenues are available for open communication in order to support staff and address any concerns raised.

If unsatisfied with the outcome of a Gilmour Space investigation into a disclosure, there are also avenues to lodge a complaint with an independent regulator (such as ASIC, APRA or the ATO).

6.3 Ensuring fair treatment of individuals mentioned in a disclosure

Whether you are a protected Whistleblower or are the subject of a disclosure, Gilmour Space will endeavour to ensure fair treatment for all of its staff.

Mechanisms that will be put in place to accommodate this include:

- Ensuring that disclosures are handled confidentially (when it is practical and appropriate in the circumstances);
- Assessing each disclosure individually and on a case-by-case basis, initiating any investigations as required;
- When an investigation is required; ensuring that the analysis is objectively based on enough evidence to substantiate or refute the reported conduct;
- Ensuring the process for any investigation undertaken is objective, fair and independent; and
- Providing [natural justice](#) to any subject of a disclosure/investigation.
 - This means:
 - Ensuring that the subject is advised of the subject matter of the disclosure, as and when required, being afforded the principles of natural justice and procedural fairness, and prior to any actions being taken against them; and
 - Enabling the individual who is the subject of a disclosure to contact any support services offered to assist them.

For more information, please see: [Lifeskills Australia](#).

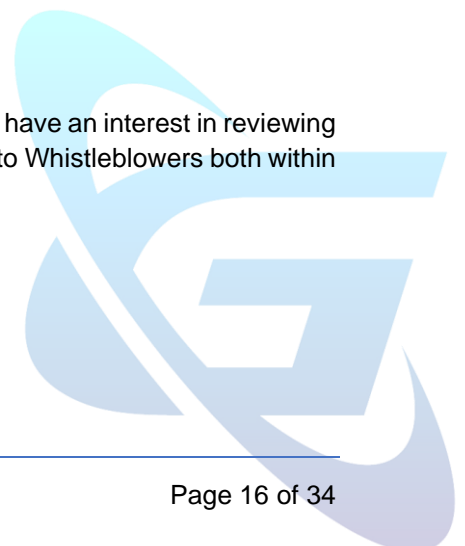
6.3.1 Awareness of the subject of a disclosure

Gilmour Space will endeavour to ensure that the subject of the disclosure will be informed of the investigation and provided with the opportunity to respond to the disclosure before any adverse action or finding may be made against them. We are mindful that informing the individual in the early stages of the investigation may compromise the effectiveness of the investigation, and as such, the manner in which a subject of a disclosure is informed of being the subject, may vary depending on the circumstances of the Reportable Conduct.

Strategically planning any information being provided to the subject of the disclosure, will ensure that there are no concerns regarding information being destroyed or actions and behaviours being covered up. This will also allow scope to provide any further dealings to the relevant bodies, such as ASIC, APRA, the ATO or the AFP (if required).

7 Accessibility and training

Gilmour Space will endeavour to provide this Policy to all persons who may have an interest in reviewing the Policy. We aim to widely disseminate the Policy to ensure accessibility to Whistleblowers both within and outside the Company.



7.1 Accessibility

As a means to ensure that the Whistleblower Policy is readily accessible to all staff or other persons who may reasonably desire to have access, there are several ways in which Gilmour Space will provide access. These include:

- Posting the policy through several different platforms:
 - HRIS (Employment Hero) – Which will ensure that all employees, past and present, can gain access to the policy.
 - On the HR SharePoint page – Available to all employees, or anyone with the link.
 - On our external website – Which will allow Whistleblowers outside of the Company to gain access.

Gilmour Space is also committed to ensuring that the Policy is promoted actively and regularly. Conducting regular training will help ensure that our policies, processes, and procedures are continually updated, and employee awareness remains high. As part of this initiative, we will:

- Provide upfront and ongoing education and training sessions;
 - Whether this is holding company-wide briefing sessions and/or smaller department meetings;
- Provide training to all levels of management to ensure that they are prepared to effectively deal with disclosures;
- Provide specialist training to staff that will have specific responsibilities under this Policy (I.e. the Eligible Recipients); and
- Provide toolbox talks or PowerPoints.

7.2 Upfront and ongoing training

Training will be provided to ensure that all staff (depending on their role), are aware and understand how to effectively deal with disclosures. This includes understanding the processes and procedures related to receiving and handling disclosures, as well as training regarding confidentiality and the prohibitions against detrimental conduct.

The staff training may include:

- An overview/summary of the Whistleblower Policy, processes and procedures, including:
 - practical examples of Disclosable Matters;
 - practical information on how to make a disclosure; and
 - advice on how Whistleblowers can seek further information about the Policy if required.
- Information related to protecting and supporting Whistleblowers, including:
 - the measures in place for protecting and supporting Whistleblowers;
 - practical working examples of conduct that may cause detriment to a Whistleblower; and
 - the consequences of engaging in detrimental conduct.
- Information about matters that are not covered by this Policy, including:
 - practical examples of Personal Work-Related Grievances; and
 - information on the Company's other policies.
- Information about how and where staff can report general employee feedback or Personal Work-Related Grievances.
- Practical examples of circumstances where disclosure has led to positive outcomes for the Company and the Whistleblower; and
- An overview of the Investigation Process.

The management training may cover:

- Our commitment and obligations to protecting Whistleblowers of wrongdoing.
- How the Whistleblower Policy interacts with our other policies (e.g. on bullying and harassment).

8 Roles and Responsibilities

For the purposes of this Policy, we have decided to integrate existing roles with reflective responsibilities relevant to the undertaking of investigating and protecting a disclosure. We understand the importance of avoiding any conflict of interests and will do our best to ensure that all disclosures are acted on in a proactive and timely manner.

For the purpose of the annual review of this Policy, the following persons are required to provide input:

- The Board;
- The Human Resources Team;
- The Corporate Operations Team; and
- The Eligible Recipients.

8.1 The Board

As part of our broader risk management and corporate governance framework, it is vital that the Board of Gilmour Space Holdings ensures that all broader trends, themes, and emerging risks are highlighted by the disclosures made under this Policy and are addressed and mitigated by Gilmour Space as part of our internal policies and procedures. This includes approving any updates to the Policy, as well as other relevant processes and procedures.

8.2 Human Resources Team

The Human Resources Team oversees all things related to managing an organisation's human capital. A part of this role is to take responsibility for adding value to the strategic utilisation of employees and ensuring that employee programs, agendas and training are impacting the business in positive and measurable ways.

The Human Resources Team is responsible for supporting training, education and communication about the Policy. Duties may include, but are not limited to:

- Assisting the Company with the undertakings and management of specific investigations;
- Assisting Eligible Recipients who may be involved with receiving a disclosure to understand how to appropriately engage with the Whistleblower;
- Developing training and awareness in an easy-to-understand format for all employees;
- Providing upfront and ongoing education and training sessions;
- Provide training to all levels of management to ensure they are prepared to effectively deal with disclosures;
- Providing specialist training to employees that will have specific responsibilities under this policy (i.e. the authorised Eligible Recipients);
- Maintaining up-to-date availability of the Policy for employees to readily access (this includes through EH and SP, as well as ensuring that the link is provided on our website); and
- Ensuring there is sufficient reference and notification of accessibility of the Policy to all employees.

8.3 Corporate Operations Team

The Corporate Operations Team provides a combination of transactional and legal support, advising contracting and compliance requirements and helping the organisation understand and abide by legislative and regulatory changes. A part of this role is to ensure that accountable decisions are taken at the right level and function in the Company, and that the individuals making those decisions are suitably informed about the level of legal risk inherent in them.

The Corporate Operations Team is responsible for:

- Assisting the Company with the undertaking and management of specific investigations;

- Keeping up to date with any relevant changes to legislation or regulatory guides which may impact on this Policy;
- Making any changes to this Policy as required from time to time;
- Proposals of change in the direction of this Policy;
- Undertaking all things necessary to ensure legal compliance with this document;
- The maintenance and audit of this Policy with consideration of all legislative instruments;
- Liaising with the Human Resources Team, Eligible Recipients & Executive Team for annual reviews; and
- Generally preserving the accuracy of this Policy.

8.4 Eligible Recipients

Eligible Recipients refers to the relevant people that a disclosure may be made to for the purposes of protection under the Corporations Act. These people are usually management, or other people who receive Disclosures directly from the Whistleblower. This role generally assists the Whistleblower to make their initial Disclosure before it progresses onto the investigation stages of the report.

Eligible Recipients include disclosures being made to:

- (a) a Director, Company Secretary, Company Officer, or Senior Manager of the Company;
- (b) an actuary of the Company; or
 - An auditor or the risk committee; whether internal or independent.
- (c) another person authorised by the Company to receive Whistleblower disclosures.
 - i.e. Eligible Recipients, Human Resource Department, Corporate Operations Department.

If a disclosure is made to a person that does not perform the technical functions under the Whistleblower Policy, then that person must:

- Attend any provided training to ensure that they are equipped to effectively deal with disclosures;
- Report to the Eligible Recipients, Human Resources Team or Corporate Operations Team for pre-emptive engagement and any other appropriate action;
- Provide notification to the Whistleblower that their disclosure has been received (in a way that does not inadvertently risk them being identified);
- Undertake all things necessary to achieve the purposes of this Act; and
- Keeping all parties informed of any information that they reasonably request.

In addition to the above responsibilities, the Eligible Recipients will also be expected to liaise with the Human Resources and Corporate Operations Team for annual reviews to be provided to the Board regarding our Whistleblower Policy.

9 Safeguards

9.1 Privacy of Information

Gilmour Space will reasonably endeavour to ensure the privacy and security of any Personal Information directly or indirectly obtained in the making or receiving of a Whistleblower report.

A variety of information technology resources and organisational measures have been adopted in order to secure any personal information received, handled or recorded as part of the Whistleblower Policy.

Similarly, like all privacy information held, our undertakings give consideration to the Australian Privacy Principles (APPs) which are governed by the *Privacy Act 1988* (Cth) (**Privacy Act**). For more information, please refer to the Privacy & Information Policy in the Employee Handbook.

9.2 Policy Review

9.2.1 Monitoring and reporting on the effectiveness of the Policy

It is important to have mechanisms in place for monitoring the effectiveness of our Whistleblower Policy and ensuring legal compliance. Proactively, we have sought to implement varied measures to accommodate this, ensuring compliance with our legal obligations.

Some of our initiatives include:

- Oversight arrangements
 - In order to ensure that the Board is kept informed about the effectiveness of our Whistleblower Policy, as well as any relevant processes and procedures.
 - This enables intervention when necessary, whilst preserving confidentiality throughout the process.
- The Board Escalation process;
 - Which is a means for the Eligible Recipients to escalate any reports directly to the Board, as and when required.
- Periodic reporting to the Board; and
- Periodic monitoring of staff understanding of the Whistleblower Policy, including our internal processes and procedures.

9.2.1.1 Periodic reporting to the Board

In any instances of periodic reporting to the Board, a range of information may be divulged, when it is not likely to lead to the identification of a Whistleblower. Some information may include:

- (a) the subject matter of each disclosure;
- (b) the status of each disclosure;
- (c) for each disclosure, the type of person who made the disclosure (e.g. employee or supplier) and their status (e.g. whether they are still employed or contracted by the Company);
- (d) the action taken for each disclosure;
- (e) how each disclosure was finalised;
- (f) the timeframe for finalising each disclosure; and
- (g) the outcome of each disclosure.

Upon receiving several reports of Whistleblowing, Gilmour Space may also seek to include an overview of statistics to the Board, in order to compare the particulars of the individual Disclosures received, including a comparative timeframe for handling and investigating disclosures as outlined in this Policy. Additionally, this report may consider the total number of reports received.

Disclosable considerations to the Board, may include:

- (a) the timeframe between receiving a disclosure and responding to a Whistleblower, including the time taken to respond to subsequent messages from a Whistleblower;
- (b) the timeframe between receiving a disclosure and assessing whether a disclosure should be investigated;
- (c) the timeframe between commencing and finalising an Investigation;
- (d) how frequently communications are made with a Whistleblower; and
- (e) the number of reports made through each of the different options available for making a disclosure under the Policy, related to:
 - (i) the types of matters reported; and
 - (ii) reports provided relevant to departments, office locations, positions, etc.

9.2.1.2 Periodic monitoring of staff understanding of the Policy

Gilmour Space will reasonably endeavour to monitor and measure internal understandings of the Whistleblower Policy. We understand that this will help determine any gaps in staff understanding of the Policy, including our processes and procedures. Periodic review will assist Gilmour Space to

enhance and improve our ongoing education, training and communication in alignment with our obligations under this Policy.

When monitoring and tracking internal understanding of the Policy, we may:

- Utilise Employment Hero to administer a survey to a sample of staff after initial implementation of the Whistleblower Policy;
- Engage in conversations or discussions with a sample of staff; and
- Compare the types of reports received (taking into account whether they are genuine Whistleblower reports, or otherwise employee feedback or Personal Work-Related Grievances).

9.2.2 Reviewing and updating the Policy

Corporate Operations and Human Resources shall review the Whistleblower Policy at least annually, or otherwise in accordance with any amendments to current legislative provisions.

For the avoidance of doubt, the Whistleblower Policy shall be reviewed if any of the following events occur:

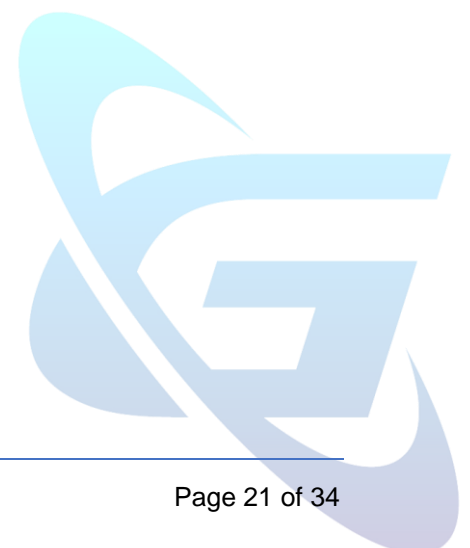
- There is reform or alteration to the relevant Act, specifically Part 9.4AAA of the Corporations Act;
- There is reform or alteration to the ASIC Regulatory Guide 270; or
- There is any breach of this Policy.

The purpose of this is to ensure that the content remains accurate, and all issues are identified and rectified in a timely manner.

In reviewing the policy, processes and procedures, Gilmour Space may consult and seek employee feedback in order to assess the effectiveness of the Policy, taking into consideration which aspects worked well, and which did not work so well since they were last reviewed.

Considerable issues may include whether:

- the scope and application of the Policy are appropriate;
- the Policy, processes and procedures are helpful and easy to understand;
- the Policy, processes and procedures reflect current legislation and regulations, and current developments and best practice for managing Disclosures; and
- the handling of disclosures and its protections are appropriate, as well as the support provided to Whistleblowers, and whether there are any improvements associated with these elements.



Key Terms and Abbreviations

Title	Description
AFP Act	<i>Australian Federal Police Act 1979 (Cth)</i>
APPs	Australian Privacy Principles
APRA	Australian Prudential Regulation Authority
ASIC	Australian Securities and Investments Commission
ATO	Australian Taxation Office
Corporations Act	<i>Corporations Act 2001 (Cth)</i> , including regulations made for the purposes of the Act. Particularly, Pt 9.4AAA, s9, 45A, 1311(1), 1317AA, 1317AAA, 1317AAC, 1317AAD, 1317AADA, 1317AAE, 1317AB(1), 1317AC, 1317AD, 1317ADA, 1317AE(3)(b), 1317AI, 1317AJ
FW Act	<i>Fair Work Act 2009 (Cth)</i>
Privacy Act	<i>Privacy Act 1988 (Cth)</i>
SIS Act	<i>Superannuation Industry (Supervision) Act 1993 (Cth)</i>
Taxation Administration Act	<i>Taxation Administration Act 1953 (Cth)</i> , including regulations made for the purposes of that Act
TLA Act	<i>Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019 (Cth)</i>
WH&S	Work Health and Safety
WO	Whistleblower Officer's
WPB	Whistleblower Protections Bill

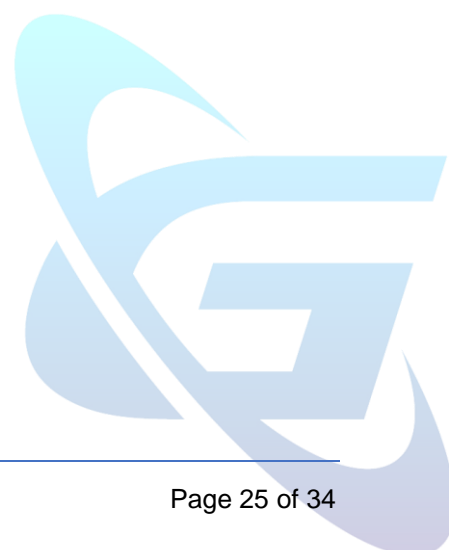


Definitions

Title	Description
Commonwealth Body	Means: (a) an Agency (within the meaning of the Public Service Act 1999); or (b) a body , whether incorporated or not, established for a public purpose by or under a law of the Commonwealth ; or (c) a person : (i) holding or performing the duties of an office established by or under a law of the Commonwealth ; or (ii) holding an appointment made under a law of the Commonwealth .
Disclosable Matter	Information to which the Whistleblower Protections apply. Note: See RG 270.50–RG 270.57 and s1317AA of the Corporations Act .
Whistleblower	Means an individual who discloses wrongdoing or an Eligible Whistleblower.
Disclosure	Means a disclosure of information relating to Company wrongdoing or a Disclosable Matter.
Eligible Recipient	Means a qualified individual who can receive a disclosure. This refers to the relevant people that a disclosure may be made to, and includes disclosure to: <ul style="list-style-type: none"> • a director, company secretary, company officer, or senior manager of the Company; • an actuary/auditor of the Company; or • another person authorised by the Company to receive Whistleblower disclosures.
Eligible Whistleblower	Has the meaning given by s1317AAA of the Corporations Act . This includes disclosures made by a person <u>and</u> may be an officer, employee, contractor, supplier, intern, work experience student of the Company, or otherwise an associated person to these individuals, including a spouse, relative, dependant, etc.
Emergency Disclosure	Means the disclosure of information to a journalist or parliamentarian, where the Whistleblower has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment.
Journalist	Has the meaning given in s1317AAD(3) of the Corporations Act .
Large Proprietary Company	Has the meaning given by s45A(3) of the Corporations Act . RG 270.7 A proprietary company is a large proprietary company for a financial year if it has at least two of the following characteristics: <ul style="list-style-type: none"> • the consolidated revenue for the financial year of the company and any entities it controls is \$50 million or more; • the value of the consolidated gross assets at the end of the financial year of the company and any entities it controls is \$25 million or more; and • the company, and any entities it controls, has 100 or more employees at the end of the financial year. Pursuant to the Corporations Act, all large proprietary companies must have a Whistleblower Policy in place. See s1317AI(2) .

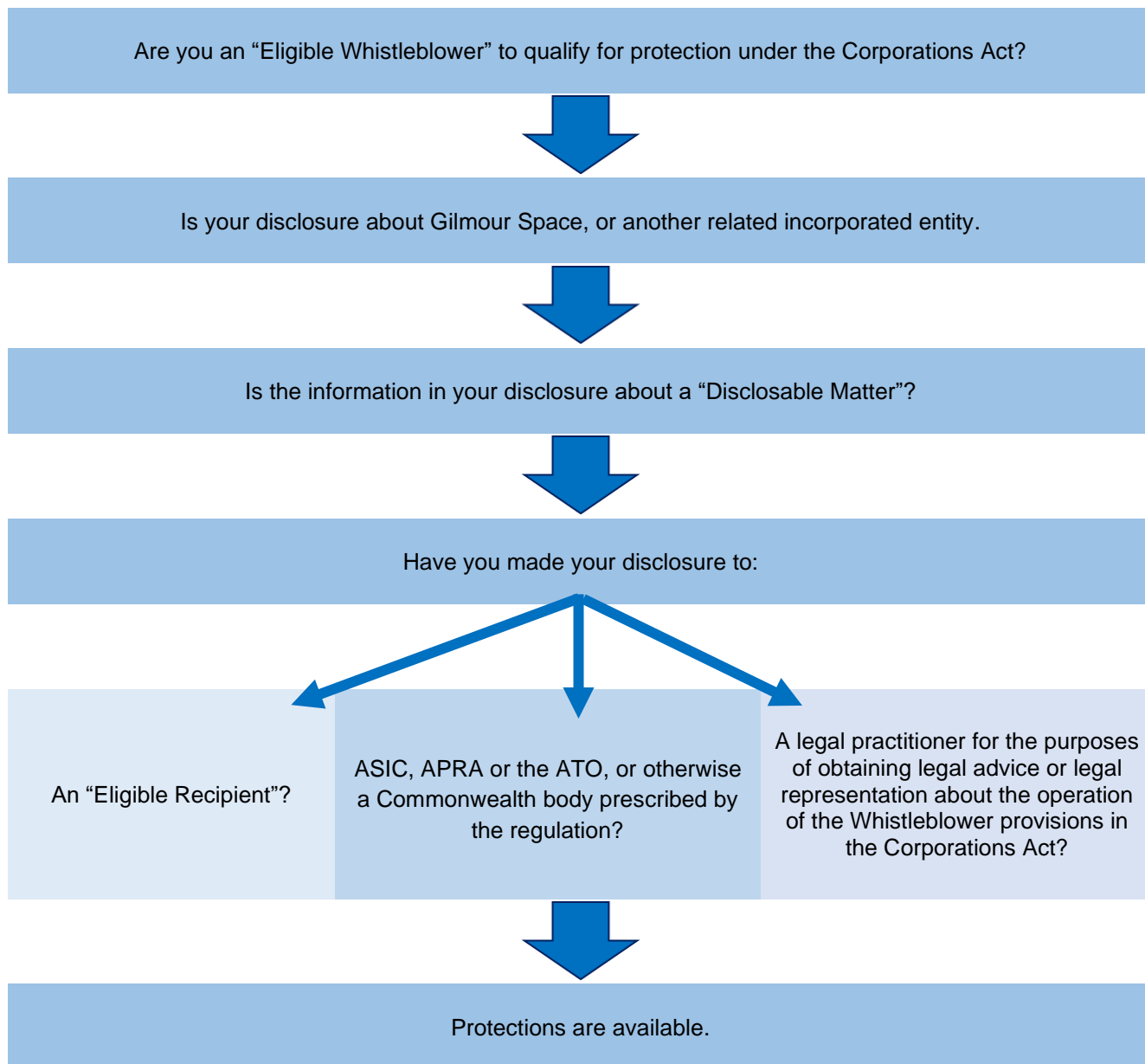
Legal Practitioner	Means a duly qualified legal practitioner and, in relation to a person, such a practitioner acting for the person.
Natural Justice	Refers to principles, procedures, or treatment felt instinctively to be morally right and fair.
Non-Disclosable Matters	Means the types of wrongdoings that cannot be reported under this Policy. These include: <ul style="list-style-type: none"> • personal conflicts within the workplace; • decisions relating to engagement, promotion, and termination of employees; • decisions that do not involve a breach of workplace laws; • ordinary workplace bullying disputes; • an interpersonal conflict between the Whistleblower and another employee; • a decision about the engagement, transfer or promotion of the Whistleblower; • a decision about the terms and conditions of engagement of the Whistleblower; or • a decision to suspend or terminate the engagement of the Whistleblower, or otherwise to discipline the Whistleblower.
Officer	Has the meaning given in s9 of the Corporations Act . For our purposes, this generally refers to: <ul style="list-style-type: none"> • A director or secretary of the Company; • A person that is a decision maker, who makes or participates in the decision making which may affect the whole, or a substantial part of the Company; or • A person that has the capacity to significantly affect the Company's financial standing.
Parliamentarian	A member of the Commonwealth, state or territory parliaments. Note: See s1317AAD(1)(f) and 1317AAD(2)(d) of the Corporations Act .
Personal Information	Means information or an opinion about an identified individual, or an individual who is reasonably identifiable: <ol style="list-style-type: none"> (a) whether the information or opinion is true or not; and (b) whether the information or opinion is recorded in a material form or not.
Personal Work-Related Grievance	Is a disclosure that relates to the Whistleblower's current or former employment, which has implications for the Whistleblower personally, but does not: <ul style="list-style-type: none"> • have any other significant implications for the Company; or • relate to conduct, or alleged conduct, about a Disclosable Matter Note: See s1317AADA(2) of the Corporations Act .
Prescribed By Regulation	Means the regulations made under Section 1364 of the Corporations Act. This refers to bodies that are regulated or governed by: <ul style="list-style-type: none"> • the Corporations Act 2001; • the Australian Securities and Investments Commission Act 2001; • the Banking Act 1959; • the Financial Sector (Collection of Data) Act 2001; • the Insurance Act 1973; • the Life Insurance Act 1995; • the National Consumer Credit Protection Act 2009; • the Superannuation Industry (Supervision) Act 1993; or • an instrument made under an Act referred to in any of the above.

Protected Disclosure	Means a disclosure of information by an individual that will be protected under this Policy and the Corporations Act? so long as the following elements are met: <ol style="list-style-type: none"> 1. The Whistleblower is an Eligible Whistleblower; and 2. The Disclosure is made to an Eligible Recipient (which could be done orally or in writing); and 3. The Disclosure is of a Disclosable Matter.
Pseudonym	Means a fictitious name for the purpose of protecting the Whistleblower's identity.
Public Interest Disclosure	The disclosure of information to a journalist or a parliamentarian, where the Whistleblower has reasonable grounds to believe that making a further disclosure of the information is in the public interest. The disclosure must meet a number of other criteria to qualify. Note: See RG 270.75 and s1317AAD(1) of the Corporations Act .
Reasonable Grounds	Means that a reasonable person in your position would also suspect the information indicates misconduct or a breach of the law.
Reportable Conduct or Wrongdoings	Generally refer to misconduct including but not limited to: fraud, illegal behaviour, dishonest or unethical practices, gross mismanagement or waste, or other such types of criminal behaviour.
Staff	Means the extended group of people that work or are associated with the carrying out of work for Gilmour Space. This includes, but is not limited to: employees, contractors, shareholders, interns, work experience students, etc.
Whistleblower	Means a Whistleblower who has made a disclosure that qualifies for protection under the Corporations Act. Note: See s1317AA, 1317AAA, 1317AAC, and 1317AAD of the Corporations Act. Also see s14ZZT, s14ZZY, s14ZZV of the Taxation Administration Act for a Whistleblower that qualifies for protection under this Act.
Whistleblower Officers	Means the persons that will be responsible for ensuring the integrity of the reporting mechanisms involved with this Policy, as well as those persons, who: <ul style="list-style-type: none"> • investigate a disclosure; or • protecting and safeguarding any Whistleblowers.
Whistleblower Protections	Means the Whistleblower's right to: <ul style="list-style-type: none"> • Identity protection (confidentiality); • Protection from detrimental acts or omissions; • Protection against legal action; and • Compensation (if loss, damage or injury is incurred from the making of a disclosure).



Appendix A: Availability of Protections

Scenario 1 – Disclosure to Eligible Recipients



Scenario 2 – Disclosure to Journalists and Parliamentarians

Are you an “Eligible Whistleblower” to qualify for protection under the Corporations Act?



Is your disclosure about Gilmour Space, or another related incorporated entity.



Is the information in your disclosure about a “Disclosable Matter”?

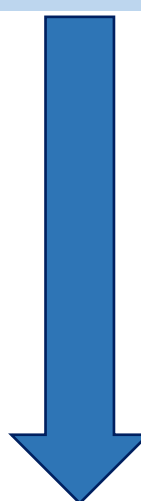


Have you made your disclosure to ASIC, APRA or the ATO?



Has it been more than 90 days since you have heard back from ASIC, APRA or the ATO, or otherwise a Commonwealth body prescribed by the regulation?

Do you have reasonable grounds that the information concerns and substantial and imminent danger to the health or safety of one or more persons or to the natural environment?



Do you have reasonable grounds to believe that no action is being taken or has been taken to address the matter?



Do you have reasonable grounds to believe making disclosure would be in the public interest?



Have you given written notice to the body given the original disclosure that you intend to make public disclosure?



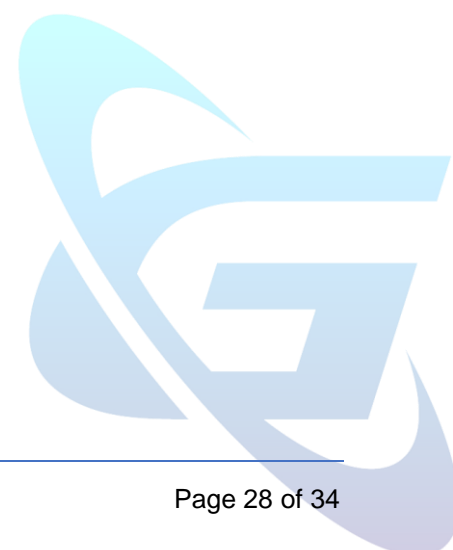
You may make disclosure to a Journalist or Parliamentarian.



Protections are available.

Appendix B: Identity protection (Confidentiality mechanisms in place)

Mechanisms that will be put in place to accommodate and protect the confidentiality of a Whistleblower's identity, include:
1. Reducing the risk that the Whistleblower will be identified from the information contained in a disclosure.
<ul style="list-style-type: none"> • This will be achieved by ensuring that: <ul style="list-style-type: none"> ○ all personal information or reference to the Whistleblower witnessing an event will be redacted; ○ the Whistleblower will be referred to in a gender-neutral context; ○ where possible, the Whistleblower will be contacted to help identify certain aspects of their disclosure that could inadvertently identify them; and ○ disclosures will be handled and investigated by qualified staff only, including the Eligible Recipient's (that the information was disclosed too) and the Eligible Recipients, or any other person reasonably trained to undertake the report.
2. Secure record-keeping and information-sharing processes.
<ul style="list-style-type: none"> • This will be achieved by ensuring that: <ul style="list-style-type: none"> ○ all paper and electronic documents and other materials relating to disclosures will be stored securely; ○ access to all information relating to a disclosure will be limited to those directly involved in managing and investigating the disclosure; ○ only a restricted number of people who are directly involved in handling and investigating a disclosure will be made aware of: <ul style="list-style-type: none"> ▪ a Whistleblower's identity (subject to their consent); or ▪ information that is likely to lead to the identification of the Whistleblower. ○ communications and documents relating to the investigation of a disclosure will not be sent to an email address or to a printer that can be accessed by other staff; and ○ each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements, including that an unauthorised disclosure of a Whistleblower's identity may be a criminal offence.



Appendix C: Initiatives in place to protect the Whistleblower from detriment

<p>As part of our initiative to protect the Whistleblower from any acts or omissions, which may cause the Whistleblower detriment, mechanisms that will be put in place to accommodate this, include:</p>
<p>Processes for assessing the risk of detriment against a Whistleblower and other persons.</p>
<p>For example:</p> <ul style="list-style-type: none"> • In the instance of a disclosure being made against another employee, it may reasonably be implied that the Whistleblower would be in the same work environment as the wrongdoer, therefore it is vital to assess the risk of detriment to the Whistleblower. • Given that this detriment has the potential to initiate as soon as the disclosure investigation is commenced and the wrongdoer is informed of the disclosure, Gilmour Space will endeavour to take the most reasonably practicable solution to avoid any detriment being incurred by the Whistleblower. • A measure that we may take in this instance is removing the wrongdoer from the work environment until the investigation has been conducted and finalised. <p>*NB: The use of a WHS Risk Assessment Plan will be utilised to identify the following hazards:</p> <ul style="list-style-type: none"> • The risk of their identity becoming known • Who they fear might cause detriment to them • Whether there are any existing conflicts or problems in the workplace • Whether there have already been threats to cause detriment
<p>Support services (including counselling or other professional or legal services) that are available to Whistleblower's.</p>
<p>Currently, we have support available through the Eligible Recipients, as well as an EAP in place. For more information, please visit the Human Resource's SharePoint homepage.</p>
<p>Strategies to help a Whistleblower minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or its investigation.</p>
<ul style="list-style-type: none"> • offer flexible working arrangements where mutually beneficial for both parties (allows the Whistleblower to perform their duties at another location); and • ability to utilise your Personal Leave.
<p>Actions for protecting a Whistleblower from the risk of detriment.</p>
<ul style="list-style-type: none"> • offer flexible working arrangements where mutually beneficial for both parties; • reassign staff to another role or relocation as appropriate; • make other modifications to the workplace or the performance of work duties; or • placing any relevant persons on stand down while an investigation is being conducted

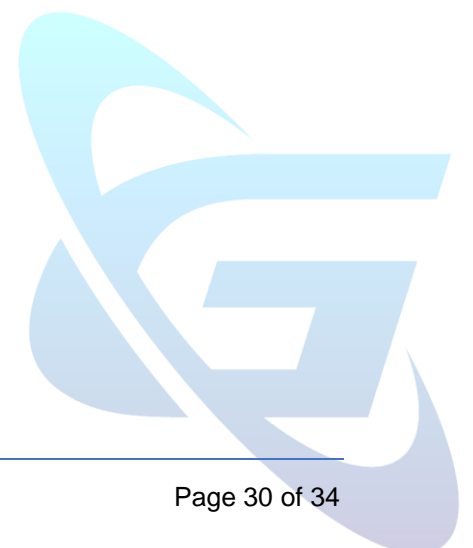
Processes for ensuring that management are aware of their responsibilities to:

- maintain the confidentiality of a disclosure;
- applicable training;
- address the risks of isolation or harassment;
- manage conflicts; and
- ensure fairness when managing the performance of, or taking other management action relating to, a Whistleblower.

Interventions for protecting a Whistleblower if detriment has already occurred

Gilmour Space will investigate and address the detrimental conduct. Potential outcomes could include one or more of the following:

- taking disciplinary action;
- allowing the Whistleblower to take extended leave;
- develop a career development plan for the Whistleblower that includes new training and career opportunities; or
- other appropriate remedies.



Appendix D: Investigation Process

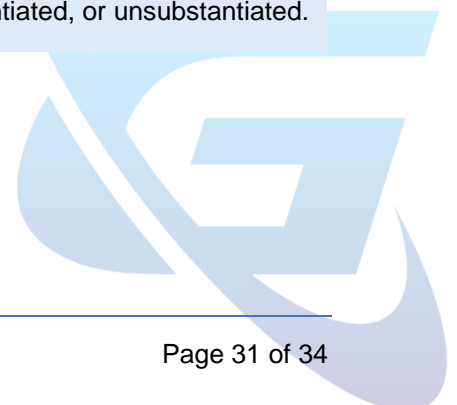
The investigation procedure applies where an Eligible Whistleblower discloses a Disclosable Matter to an Eligible Recipient.

- In carrying out obligations under this Policy, all persons must ensure they do not breach their confidentiality requirements.
 - Disclosing information which does not identify the Whistleblower;
 - Reducing the risk of a Whistleblower being identified;
 - Completion of the WHS Risk Assessment Plan
 - Protecting a Whistleblower's identity;
 - Only disclosing identity with consent;
 - Only disclosing identity pursuant to an exception;
 - to ASIC, APRA or the ATO;
 - otherwise, a Commonwealth body or person prescribed by the regulation;
 - a member of the AFP; or
 - Legal Practitioner (for the purposes of obtaining legal advice on the matter).
- As soon as reasonably practicable after the Eligible Recipient receives a disclosure, the Eligible Recipient must:
 - provide the Eligible Whistleblower with the notice of legal protections available to them on an interim basis until the investigation is finalised; and
 - ask the Eligible Whistleblower if they consent to the Eligible Recipient disclosing their identity, or information that may identify them, to:
 - the HR or Legal team that will be handling the matter;
 - the WIO investigating the Disclosable Matter; and/or
 - any other parties involved in the investigation of the Disclosable Matter, such as witnesses.
- Within a reasonable period of receipt of the Disclosure, the Eligible Recipient must inform the Eligible Recipients or the Board of the nature and substance of the Disclosable Matter.
- In the event that the Disclosable Matter involves information about the CEO, the Eligible Recipient should instead directly escalate to the Board.



Within five (5) business days of receiving the information, the individual informed of the Reportable Conduct, must inform:

- the CEO of the nature and substance of the Disclosable Matter; or
- if the Disclosable Matter involves information about the CEO, instead inform the Board; and
- take all necessary steps to facilitate an investigation into:
 - whether the Eligible Whistleblower disclosed a Disclosable Matter to an Eligible Recipient; and
 - whether the Protected Disclosure is substantiated, partly substantiated, or unsubstantiated.



An investigation:

- may be undertaken internally or through the engagement of an external investigator. Where appropriate, the investigation may be undertaken under client legal privilege;
- will involve regular updates to the Eligible Whistleblower where deemed practicable and appropriate by the individual facilitating the investigation;
- will be undertaken with the purpose of gathering all relevant evidence and in accordance with the rules of natural justice; and
- will be undertaken in a confidential manner, including compliance with the confidentiality requirements. Information about the Disclosable Matter will only be disclosed where necessary in order for an investigation to proceed effectively.



Where it is found that the Eligible Whistleblower disclosed a Disclosable Matter to an Eligible Recipient, then a Protected Disclosure has occurred, and the Eligible Whistleblower will be afforded the legal protections on an ongoing basis.



If a Protected Disclosure is made, and it relates to or mentions an employee or officer of Gilmour Space, we will ensure the fair treatment of the employee by:

- to the extent possible, making the employee or officer aware of the nature of the allegations relating to or mentioning them and updating the employee or officer on the progress of the investigation;
- giving the employee or officer an opportunity to respond to the allegations relating to or mentioning them; and
- making the employee or officer aware of EAP services available to them.



***NB:** Protected Disclosures made anonymously can still be protected under the *Corporations Act 2001* (Cth). However, if Gilmour Space and/or the investigator are not able to contact the Eligible Whistleblower, its ability to conduct an investigation into the Protected Disclosure may be limited.

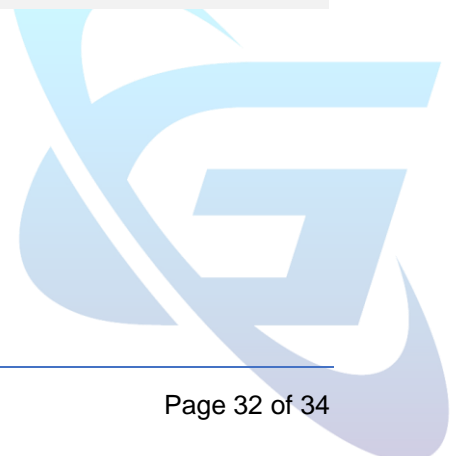


Table 1: Criteria for protection as a Whistleblower

Criteria	The law requires
Your role	<p>You must be a current or former:</p> <ul style="list-style-type: none"> • employee of the company or organisation your disclosure is about, or a related company or organisation • officer (usually that means a director or company secretary) of the company or organisation your disclosure is about, or a related company or organisation • contractor, or an employee of a contractor, who has supplied goods or services to the company or organisation your disclosure is about, or a related company or organisation. This can be either paid or unpaid, and can include volunteers • associate of the company or organisation, usually a person with whom the company or organisation acts in concert • trustee, custodian or investment manager of a superannuation entity, or an officer, employee, or a goods or service provider to a trustee, custodian, investment manager, or • spouse, relative or dependant of one of the people referred to above. <p>While you must hold or have held one of these roles to access the protections, you do not have to identify yourself or your role, and you can raise your concerns anonymously.</p>
Company or organisation your disclosure is about	<p>The organisation your disclosure is about must be:</p> <ul style="list-style-type: none"> • a company • a bank • a provider of general insurance or life insurance • a superannuation entity or a superannuation trustee, or • an incorporated association or other body corporate that is a trading or financial corporation. <p>This includes not for-profit organisations that trade in goods or services, lend or borrow money, or provide other financial services, and their trading or financial activities make up a sufficiently significant proportion of their overall activities. Not all not-for-profit organisations are subject to the Whistleblower protections.</p>
Who you make the disclosure to	<p>You must make your disclosure to:</p> <ul style="list-style-type: none"> • a director, company secretary, company officer, or senior manager of the company or organisation, or a related company or organisation • an auditor, or a member of the audit team, of the company or organisation, or a related company or organisation • an actuary of the company or organisation, or a related company or organisation • a person authorised by the company or organisation to receive Whistleblower disclosures • ASIC or the Australian Prudential Regulation Authority (APRA), or • your lawyer. <p>While you must make your disclosure to one of these people or organisations, you can raise your concerns anonymously.</p>
Subject of your disclosure	<p>You must have Reasonable Grounds to suspect that the information you are disclosing about the company or organisation concerns:</p> <ul style="list-style-type: none"> • misconduct, or • an improper state of affairs or circumstances. <p>This information can be about the company or organisation, or an officer or employee of the company or organisation, engaging in conduct that:</p> <ul style="list-style-type: none"> • breaches the Corporations Act • breaches other financial sector laws enforced by ASIC or APRA • breaches an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months, or • represents a danger to the public or the financial system.

There are additional protections if your concerns relate to matters in the public interest or an emergency (see Table 2 or Table 3).

*There are additional protections if your concerns relate to matters in the [public interest](#) or [an emergency](#).
For more information on this, you may refer to the [ASIC Website](#).*

Table 2: Public Interest Disclosures

Criteria	The law requires
Previous report	You must have previously made a report to ASIC or APRA that satisfies the criteria in Table 1.
90 days	At least 90 days have passed since you reported your concerns to ASIC or APRA, and you do not have reasonable grounds to believe that action to address your concerns is being or has been taken.
Public interest	You have reasonable grounds to believe that reporting your concerns to a journalist or parliamentarian would be in the public interest.
Written notice to ASIC or APRA	After 90 days from when you reported to ASIC or APRA, you give ASIC or APRA a written notice that includes sufficient information to identify your earlier report and states your intention to make a public interest disclosure. This could be by contacting the ASIC officer who considered your concerns and quoting the reference number of your case.
Journalist or parliamentarian	You report your concerns about misconduct or an improper state of affairs or circumstances or a breach of the law to a journalist or a parliamentarian. The extent of the information disclosed is no greater than is necessary to inform the recipient about your concerns.

Table 3: Emergency Disclosures

Criteria	The law requires
Previous report	You must have previously made a report to ASIC or APRA that satisfies the criteria in Table 1.
Emergency	You have reasonable grounds to believe that the information in your report concerns substantial and imminent danger to the health or safety of one or more people or to the natural environment.
Written notice to ASIC or APRA	You give ASIC or APRA a written notice that includes sufficient information to identify your earlier report and states your intention to make an Emergency Disclosure. This could be by contacting the ASIC officer who considered your concerns and quoting the reference number of your case.
Journalist or parliamentarian	You report your concerns about the substantial or imminent danger to a journalist or parliamentarian. The extent of the information disclosed is no greater than is necessary to inform the recipient about the substantial and imminent danger.