

WHISTLEBLOWER POLICY

Overview

Kinatico is committed to the highest standards of conduct and ethical behaviour in all our activities. Consistent with its commitment and values, Kinatico fosters a culture of openness and transparency in which you have a duty to raise questions and challenge behaviours when you see representatives of Kinatico doing what you believe to be wrong.

This policy sets out:

- the protections available to Whistleblowers within the Kinatico group;
- to whom and how a Protected Report may be made;
- how Kinatico will support Whistleblowers and protect them from detriment;
- how the company will investigate a Protected Report; and
- how the company will ensure fair treatment of employees.

A copy of this policy will be made available to officers and employees of each company in the Kinatico group through its publication on the company's SharePoint site. Shortly after publication, Kinatico's General Counsel will circulate a link to all staff. Any new staff joining the company will be made aware of the policy through their induction process. From time to time, staff will be reminded of the policy through policy refresher training or email notices.

A copy of this policy will also be published, along with other corporate policies, on the Company's public website (currently <https://Kinatico.com/investors>) where it will be accessible by customers, suppliers and former suppliers or employees.

This policy has been designed to comply with relevant legislation that applies to Kinatico, including the whistleblower provisions within the *Corporations Act 2001 (C'th)*. With the assistance of an independent firm, Kinatico makes available to staff a 24/7, 365-day anonymous reporting service, available at <https://www.rsm.global/australia/WBreporting>.

Who is a Whistleblower?

This policy applies to **Protected Reports** made to **Eligible Recipients**.

A **Protected Report** is a report concerning misconduct or an improper state of affairs in relation to Kinatico. That is, any concern (actual or suspected) that a Kinatico director, officer, employee, contractor, or other person who has business dealings with Kinatico has engaged in conduct that is:

- dishonest, fraudulent or corrupt;
- serious illegal activity (such as theft, drug sale or use, violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law);
- unethical or in breach of Kinatico's policies;
- an abuse of authority;
- likely to cause financial loss to Kinatico or damage its reputation or be otherwise detrimental to Kinatico's interests;

- harassment, discrimination, victimisation or bullying;
- involves any other kind of serious impropriety;
- covering up any such conduct; or
- victimising anyone for reporting such conduct.

However, your complaint will not be a Protected Report under this policy if it is in substance a personal work-related grievance, such as: interpersonal conflict; a decision relating to your contract, terms of engagement, transfer or promotion; or a decision to suspend, terminate the engagement of, or otherwise discipline you.

For the purposes of this policy, you are a **Whistleblower** if you:

- have reasonable grounds to suspect that misconduct or an improper state of affairs exists in relation to Kinatico;
- are a current or former employee, contractor, officer, or supplier of Kinatico; and
- make a Protected Report to an Eligible Recipient.

As a Whistleblower, you are entitled to make a Protected Report to an Eligible Recipient on the condition that the Whistleblower remain anonymous. However, it is likely that maintaining the anonymity of a Whistleblower is likely to hamper Kinatico's ability to investigate a Protected Report, support and protect the Whistleblower and ensure fair treatment of affected employees. For that reason, Kinatico encourages any individual who is considering making a Protected Report to do so directly to the company without condition of anonymity. Kinatico's procedures and processes for protecting and supporting a Whistleblower are set out below.

Who is an Eligible Recipient?

As mentioned above, Kinatico encourages any individual who is considering making a Protected Report to do so directly to the company. A Protected Report may be made to:

- any non-executive director (including the Board Chair) of Kinatico;
- the company's Chief Executive Officer; or
- Kinatico's Company Secretary or General Counsel.

Each of these people is an Internal Eligible Recipient.

As a Whistleblower, you are entitled to make a Protected Report to:

- Kinatico's auditor or any member of the audit team conducting an audit of Kinatico; or
- The Australian Securities & Investments Commission (ASIC).

Each of these people or organisations is an External Eligible Recipient.

How to make a whistleblower complaint

Any employee, contractor, officer, supplier, or customer of Kinatico can lodge a whistleblower complaint at any time by accessing Kinatico's 24/7 365-day reporting service at: <https://www.rsm.global/australia/WBreporting>.

Kinatico has engaged RSM to provide a service that includes a process to ensure that whistleblower complaints are treated confidentially, and the anonymity of each whistleblower is protected. An email

may also be sent to RSMHelpline@rsm.com.au, although your name and email address will normally be disclosed in the email.

How Kinatico will protect and support any Whistleblower

Kinatico is committed to ensuring confidentiality in respect of all matters raised under this policy, and that those who make a Protected Report are treated fairly and do not suffer any disadvantage.

(a) Protection of your identity and confidentiality

Subject to compliance with legal requirements (including its duties under this policy), upon receiving a Protected Report, Kinatico will not, nor will any officer or employee, disclose any particulars that would suggest or reveal your identity as a Whistleblower, without first obtaining your consent. Any disclosure that you consent to will be disclosed on a strictly confidential basis. However, Kinatico is able to disclose the complaint without your consent to ASIC, Australian Prudential Regulation Authority (APRA), the Australian Federal Police or any other appropriate regulatory authority or agency.

If a Protected Report is lodged through the RSM helpline, RSM's processes will ensure that the whistleblower's identity is not disclosed to Kinatico without the whistleblower's express consent.

(b) Protection of files and records

All files and records created from an investigation will be retained under strict security and unauthorised release of information to someone not involved in the investigation (other than senior managers or directors who need to know to take appropriate action, or for corporate governance purposes) without your consent as a Whistleblower will be a breach of this policy. Whistleblowers are assured that a release of information in breach of this policy will be regarded as a serious matter and will be dealt with under Kinatico's disciplinary procedures.

(c) Fairness

If you are subjected to detrimental treatment by or within Kinatico as a result of making a Protected Report under this policy, you should immediately inform an Internal Eligible Recipient. If the matter is not remedied, you should raise it in accordance with this policy. Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats, or other unfavourable treatment connected with making a Report.

How Kinatico will investigate a Whistleblower's complaint

Kinatico's General Counsel and Kinatico's Audit & Risk Committee can be Investigators under this policy.

(a) Initial referral

If an Internal Eligible Recipient receives a Protected Report, he or she must refer the matter to an Investigator without delay. The Audit and Risk Committee may refer to General Counsel any Protected Report that has been referred to it. After it has been referred to an Investigator, any other person should take no further action (unless requested by the Investigator) and keep the Protected Report confidential.

Each referral to an Investigator must include, at a minimum, the following details:

- the date the Whistleblower made the report;

- the date and substance of the conduct the subject of complaint;
- the identity and level of seniority of the alleged wrongdoer;
- the level of risk associated with the alleged wrongdoing.

All Protected Reports will ultimately be reported to the Audit and Risk Committee, either as part of the Whistleblower Register, or as standalone agenda items in circumstances where the Investigator determines this is warranted or necessary.

(b) Process and findings

The Investigator (or the Chair of the Audit and Risk Committee if applicable) will determine whether sufficient information exists to allow the Report(s) to be investigated, whether an investigation is required, and, if so, determine the appropriate investigation process, including:

- the nature and scope of the investigation;
- who will conduct the investigation and whether that person should be external to Kinatico;
- the nature of any technical, financial or legal advice that may be required;
- a timeframe for the investigation (having regard to the allocated level of risk).

Any investigation will be conducted in an objective and fair way.

(c) Records and accountability

If Kinatico deems it appropriate and permissible to do so, the Whistleblower will be informed on a continuing basis as to the nature and progress of the investigation. If the complaint is lodged through the RSM helpline, the whistleblower will be kept informed through RSM, to maintain confidentiality.

Kinatico may be required to refer an allegation to the Police or other agency (e.g., ASIC). In such circumstances, Kinatico may not be able to keep a Whistleblower informed on the progress of a Protected Report.

How Kinatico will ensure fair treatment of its employees

In making any decision under this policy or in relation to any investigation under it, Kinatico, recognising its commitment to the highest standards of conduct and ethical behaviour in all its activities, will take reasonable steps to ensure an appropriate balance between:

- (a) protection of the Whistleblower; and
- (b) protection of any staff members who may be the subject of a yet unproven complaint by a Whistleblower.

Reasonable steps in this regard will be determined on a case-by-case basis but could include keeping Protected Reports and investigations confidential.

Further report by a Whistleblower

In some situations, wrongdoing may be of such gravity and urgency that report to the media, or a parliamentarian is justified.

If:

- (a) a report has previously been made to ASIC;

(b) 90 days has passed since a report was made and the Whistleblower does not have reasonable grounds to believe that action is being, or has been taken, to address the matters raised in the report; and

(c) the Whistleblower has informed ASIC that they intend to make a Public Interest Report,

the Whistleblower is entitled to make a **Public Interest Report**.

If:

(a) a report has previously been made to ASIC;

(b) there is an imminent risk of serious harm or danger to public health or safety, or to the financial system, if the information is not acted on immediately; and

(c) the Whistleblower has informed ASIC that they intend to make an Emergency Report,

the Whistleblower is entitled to make an **Emergency Report**.

A Public Interest Report or an Emergency Report that is made to a member of parliament or to a person working in a professional capacity as a journalist (but not to a self-defined social media commentator or other release to social media) will qualify as a Protected Report under this policy.

Version	Approved by	Approval	Effective	Changes
1.0	Board	26/02/20	04/03/20	New policy
1.1	Legal	29/03/21	29/03/21	Applies throughout group
1.2	Board	27/04/2022	28/04/2022	Introduces RSM help line
1.3	Legal	04/10/2022	14/10/2022	Change of company name