

Whistleblower Policy

Our Commitment

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

Procedure

This Policy is supported by the Verbrec Whistleblower Support Procedure **VBC-EX-PRO-0003** (the 'Procedure') which is attached to this policy as an appendix.

Policy

Verbrec' Whistleblower Policy and Procedure:

- Promotes the responsibility of all current and former directors, executives, employees, contractors, consultants, suppliers, advisors and all associated personnel ('Relevant Persons') of Verbrec to report any inappropriate conduct within the organisation.
- Describes what is Disclosable Conduct, including conduct by a person or persons which is, or potentially could be:
 - o Dishonest
 - o Fraudulent
 - o Corrupt or associated with Bribery
 - o Illegal (including theft, use / sale of drugs, violence or threatened violence and criminal damage to property)
 - o Conduct that may be reported to governmental or other regulatory agencies, and which amounts to a suspected breach of Commonwealth or State legislation, or local authority by-laws
 - o Unethical, negligent, is a breach of duty or breach of trust, or is in default of a legal obligation
 - o An abuse of authority
 - o Other serious improper conduct which may represent a danger to the public
 - o An unsafe work-practice
 - o Unethical procurement practices, including bribery, conflict of interest or suspected or actual use of modern slavery in the supply chain

Whistleblower Policy

Policy

VBC-EX-POL-0010 | Revision 08 | Next Revision Date: 28/10/2024

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- Any other conduct which may cause financial, non-financial or reputational loss to the Company, or otherwise be detrimental to the interests of the Company.
- Details the channels through which inappropriate behaviour or other Disclosable Conduct can be reported.
- Outlines the process that will be used for dealing with reports of inappropriate behaviour or other Disclosable Conduct.
- Encourages Relevant Persons to report any inappropriate behaviour or other Disclosable conduct, by emphasising the protections offered to those who do so in good faith; and
- Ensures that inappropriate behaviour or other Disclosable Conduct is addressed appropriately.

Verbrec encourages Relevant Persons to exercise their responsibility to raise concerns about any known or suspected unlawful actions, inappropriate behaviour, or any other Disclosable Conduct within the organisation.

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

Prompt and appropriate action will be taken to investigate each concern raised to ensure that any reported conduct is properly addressed.



25/11/2022

Approver Name

Date

Linton Burns
Managing Director

Whistleblower Support Procedure

28 October 2022

VBC-EX-PRO-0003
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Revision History

REV	REVISION DATE	REASON FOR REVISION	PREPARED BY	APPROVED BY	STAKEHOLDERS
00	22/10/2016	Initial Publishing	C.Gregory	P.Wall (Board Chair)	Board and Executive Leadership Team
01	11/09/2017	Updated to reflect change of Company Protection Officer	C.Gregory		Board and Executive Leadership Team
02	01/01/2020	Update to meet new legislative requirements	C.O'Neill	Board	Board and Executive Leadership Team
03	28/10/2022	Update to align with new design guidelines, adjustments to language and addition of reference to modern slavery.	J.Voss	Board	Board and Executive Leadership Team

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1. Purpose and Scope

Verbrec is committed to a culture and practice of corporate compliance and ethical behaviour generally, and have the VBC-EX-POL-0008 – Whistleblower Policy and this associated Whistleblower Support Procedure to:

- Promote the responsibility of each Relevant Person to report any Disclosable Conduct within the Company
- Provide the Relevant Persons of the Company with an understanding of what concerns may be disclosable conduct that can be reported under the Whistleblower Policy
- Detail the channels through which Disclosable Conduct can be reported
- Outline the process that will be used for dealing with reports of Disclosable Conduct
- Encourage Relevant Persons to report any Disclosable Conduct by emphasising the protections offered to those who do so in good faith
- Ensure that disclosable conduct is addressed appropriately.

The Company encourages Relevant Persons to exercise their responsibility to raise concerns about any known or suspected unlawful action, inappropriate behaviour or any other disclosable conduct within the organisation. The Company is committed to providing a safe environment in which our team members may raise concerns related to disclosable conduct associated with the Company or Relevant Persons of the Company.

To support this commitment and promote an open working environment, the Company offers the Relevant Persons the mechanisms outlined in this Procedure to confidentially raise concerns without fear of reprisal, retaliation, dismissal or discriminatory treatment. Prompt and appropriate action will be taken to investigate each concern raised to ensure that any reported disclosable conduct is properly addressed.

This Procedure and the associated Whistleblower Policy have been drafted in accordance with the relevant Whistleblower Protection Legislation.

2. Reference Documentation

This section contains all documentation that is either referenced or applicable to this document.

TABLE 1. Referenced and Applicable Documentation

DOCUMENT NUMBER	TITLE
VBC-EX-POL-0008	Whistleblower Policy

3. Abbreviations and Definitions

This section contains the abbreviations and terminology used in this document.

TABLE 2. Abbreviations and Definitions

ITEM / ACRONYM	DEFINITION
Company	Verbrec Limited and as context requires, its associated subsidiary companies.
Corporations Act	Corporations Act 2001 (Cth)
Disclosable Conduct	Has the meaning given to it in this document
Eligible Recipient	Has the meaning given to it in this document
Policy	VBC-EX-POL-0010 – Whistleblower Policy
Procedure	VBC-EX-PRO-0003 – Whistleblower Support Procedure
Relevant Person	Has the meaning given to it in this document
Taxation Administration Act	Taxation Administration Act 1953 (Cth)
Verbrec	Verbrec Limited and as context requires, its associated subsidiary companies.
Whistleblower Investigation Officer	Is the Chief People Officer, unless an alternate Whistleblower Investigation Officer is appointed by the Whistleblower Protection Officer
Whistleblower Protection Legislation	Means the parts of the Corporations Act 2001 (Cth) and Taxation Administration Act 1953 (Cth) that describe protections provided to Whistleblowers.
Whistleblower Protection Officer	Has the meaning given to it in this document

4. Roles and Responsibilities

This section details the roles and responsibilities of personnel and stakeholders. Ensure to include wherever practicable external parties, contractors etc.

Ensure to define responsibilities clearly, include leadership and commitment to the integrated management system, and with a continual improvement focus.

Some information has been left on the table to assist/provide guidance. Adjust accordingly.

Use the following format:

The roles and responsibilities required for this procedure are detailed in this section.

TABLE 3. Roles and Responsibilities

TITLE	RESPONSIBILITIES
Audit and Risk Committee	» Is responsible for the review and approval of this document for release to the organisation and publication on the Verbrec website
Company Secretary	» Is responsible for maintaining this document and providing relevant updates to the Audit and Risk Committee for review and approval from time to time.

TITLE	RESPONSIBILITIES
Chief People Officer	» Is responsible as the Whistleblower Investigation Officer unless otherwise nominated by the Whistleblower Protection Officer

5. Whistleblower Support Process

5.1 Who may make a disclosure?

Each of the following **Relevant Person's** may make a disclosure within or about the Company:

- A current or former director, officer or employee of the Company or its affiliates
- A current or former contractor, consultant or supplier (or current or former employee or officer of the same) which has (or had) a transaction with the Company, or one of its affiliates
- An associate of the Company
- An advisor on behalf of a discloser that meets one of the above categories
- A relative, dependent or spouse of a member of any individual mentioned above

The individuals noted above are eligible for protection under the Company's Whistleblower Policy. Any individual may choose to disclose information anonymously.

5.2 Disclosable Conduct

For the purpose of this Procedure, **Disclosable Conduct** means conduct by a person or persons which is, or potentially could be:

- Dishonest
- Fraudulent
- Illegal (including theft, use / sale of drugs, violence or threatened violence and criminal damage to property)
- Conduct that may be reported to governmental or other regulatory agencies, and which amounts to a suspected breach of Commonwealth or State legislation, or local authority by-laws
- Unethical, negligent, is a breach of duty or breach of trust, or is in default of a legal obligation
- An abuse of authority
- Other serious improper conduct which may represent a danger to the public
- An unsafe work-practice
- Unethical procurement practices, including bribery, conflict of interest or suspected or actual use of modern slavery in the supply chain
- Any other conduct which may cause financial, non-financial or reputation-al loss to the Company, or otherwise be detrimental to the interests of the Company

Examples of Disclosable Conduct include, but are not limited to:

- Breaching of duties to the Company in relation to financial management

- Providing false or misleading information in a document
- Misusing Company resources
- Issuing unauthorised payments
- Coercing the exercise of (or restraint from exercising) a workplace right
- Failing to file legally required documents.

5.3 Reporting Disclosable Conduct

All Verbrec team members (staff and contract personnel) are obliged to report suspected Disclosable Conduct. A whistleblower should ensure that they act consistently with Verbrec's policies in reporting any Disclosable Conduct, since failure to do so (for example unauthorised disclosure to third parties or someone who is not the Whistleblower Protection Officer or an Eligible Recipient) may mean that the whistleblower is not covered by the protections afforded by Verbrec's policies or otherwise at law and could expose the whistleblower to civil and/or criminal consequences.

Where a Relevant Person is concerned about Disclosable Conduct observed within the Company, they should, in the first instance, raise their concerns as soon as possible with their immediate manager/supervisor, or a member of the Company's People and Culture team, to discuss their concerns informally and in confidence. Please note that an informal disclosure to a manager/supervisor or a member of the Company's People and Culture team may not be regarded as a protected disclosure under the Whistleblower Policy and local law. However, if a Relevant Person feels uncomfortable in raising a concern in this manner, or is unsatisfied with the response received, the concern can be raised with the person nominated by the Company as the Whistleblower Protection Officer, who is as at the date of this Procedure:

Name: Andrew Ritter

Mobile: 0431 225 950

Email: Andrew@pleiadescorp.com

If the Relevant Person wishes to remain anonymous, he or she can make an anonymous phone call or send an anonymous written statement to the Whistleblower Protection Officer.

Once the Whistleblower Protection Officer receives a notification about reported Disclosable Conduct, they will notify the Whistleblower Investigation Officer who will undertake an investigation to consider whether it qualifies for protection, and if so, to perform an investigation or take other appropriate action.

The Relevant Person alternatively has recourse to raise their concern with any Eligible Recipient which in the context of Verbrec includes

- Any member of Verbrec's Board of Directors including the Chairperson
- Chief Executive Officer
- Chief Financial Officer
- Chief Operations Officer
- Chief People Officer
- Company Secretary
- A person or company conducting an internal or external audit

A Relevant Person may choose to remain anonymous while making a report, over the course of any investigation and after the investigation has finalised. A Relevant Person may also refuse to answer questions that they feel could reveal their identity at any time, including during follow-up conversations.

Where practicable, and when a Relevant Person has not made a report anonymously, a representative of the Company may contact the Relevant Person and advise them as to what action will be undertaken and if appropriate, will endeavour to provide regular updates on the investigation.

5.4 Protected Disclosures under the Corporations Act

A Relevant Person eligible under this Procedure to make a report of Disclosable Conduct is entitled to the protections available under the Corporations Act. Additionally, to the extent that the Disclosable Conduct relates to taxation affairs, other protections may apply under the Taxation Administration Act, provided that the disclosure has been made to an Eligible Recipient.

The protections provided under the Corporations Act and Taxation Administration act may be relevant to those Relevant Persons located outside of Australia either under Australian legislation or, where applicable, by equivalent legislation in other jurisdictions.

5.4.1 Public interest and emergency disclosures

In certain circumstances, a discloser is also entitled to protection under the Corporations Act where they have made a "public interest disclosure" or "emergency disclosure" to a journalist or parliamentarian (see below).

Public interest disclosures

If at least 90 days have passed since a Relevant Person made the first report (that applies for protection under the Corporations Act) and that Relevant Person has received no feedback from the eligible recipient (to whom you made the first report), and have reasonable grounds to believe that making a further report is in the public interest, before making a public interest disclosure, the Relevant Person must give notice to the eligible recipient that the Relevant Person intends to make a "public interest disclosure" to a parliamentarian or to a journalist, identifying the earlier report. The Relevant Person can then make a further report to the parliamentarian or journalist, limited to the extent necessary to inform about the misconduct or improper state of affairs or circumstances.

Emergency disclosures

Similarly, if at any time after making the first report (that applies for protection under the Corporations Act) the Relevant Person has reasonable grounds to believe that the information in the report concerns a substantial and imminent danger to the health or safety of one or more people or the natural environment, before making a public interest disclosure, the Relevant Person must give notice to the eligible receiver that the Relevant Person intends to make an "emergency disclosure" to a parliamentarian or to a journalist, identifying the earlier report. The Relevant Person can then make a further report to the parliamentarian or journalist, limited to the extent necessary to inform about the substantial and imminent danger.

Verbrec recommends that the Relevant Person contact an independent legal adviser before making a "public interest disclosure" or "emergency disclosure".

5.5 Disclosure to Legal Practitioners

A disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of this Procedure or whistleblower provisions under general law will be protected under this Procedure (even in the event that the legal practitioner concludes that a disclosure does not relate to Disclosable Conduct).

5.6 Role of Whistleblower Protection Officer

The role of Whistleblower Protection Officer is to receive the notification regarding the report of Disclosable Conduct and to ensure that it is acted upon appropriately. The role of Whistleblower Protection Officer also includes ensuring the protection of the confidentiality of the Relevant Person who reported the incident, hereinafter referred to as the whistleblower. On and from the date of the report, the Whistleblower Protection Officer shall be responsible for keeping the Whistleblower appropriately notified regarding the investigation of the report and its outcomes.

The Whistleblower Protection Officer is to provide a report to the Chief Executive Officer or, if it would not be appropriate to report the matter to the Chief Executive Officer given the nature of the report, then the Whistleblower Protection Officer should report the matter to the Chair of the Audit & Risk Committee. Part of this report is to be the Whistleblower Protection Officer's recommendation of a suitable Whistleblower Investigation Officer.

Should the Whistleblower Protection Officer consider it necessary, they are to be given direct access to independent financial, legal and operational advisors to consult on the matter.

5.7 Role of the Whistleblower Investigation Officer

The Whistleblower Investigation Officer is to be a suitable person appointed to investigate the substance of each whistleblower report to determine whether there is evidence in support of the matters reported, or alternatively, to provide substantiation in support to refute the matter. The Whistleblower Investigation Officer would normally be the Chief People Officer unless the nature of the Complaint made it inappropriate for the Chief People Officer to be involved in the investigation, in which case the Whistleblower Protection Officer would recommend an alternative person to be the Whistleblower Investigation Officer. The Whistleblower Investigation Officer is not to be the same person as the Whistleblower Protection Officer.

The investigation shall be conducted in a timely, thorough, confidential, objective and fair manner and as is reasonable and appropriate having regard to the nature of the Complaint and all the circumstances.

The Whistleblower Investigation Officer is to report to the Chief Executive Officer or, if it would not be appropriate to report to the Chief Executive Officer given the nature of the Complaint, the Whistleblower Investigation Officer is to report to the Chair of the Board's Audit & Risk Committee on the outcome of the investigation. The Whistleblower Investigation Officer is also to keep the Whistleblower Protection Officer informed of the progress and outcome of the investigation.

Depending on the nature and outcome of the investigation, the Whistleblower may also be informed of the outcome by Verbrec. In certain circumstances, whether required by law or in its own discretion, Verbrec may inform any relevant authority of the results of any investigation.

Verbrec will keep records of all documents, interviews and other materials that have affected each step of the investigation.

If you are the subject of a report, Verbrec will determine the most appropriate time to inform you of the report or investigation, having regard to the seriousness and nature of the investigation, as well as the principles of natural justice and procedural fairness.

The Whistleblower Investigation Officer is to be given access to whatever records and resources are necessary to allow the investigation of the report to proceed expeditiously. Should the Whistleblower Investigation Officer consider it necessary, they are to be given direct access to independent financial, legal and operational advisors to consult on the matter.

5.8 Confidentiality

The Company guarantees the anonymity of any Whistleblower should that person desire to be anonymous. This guarantee does not apply where:

- (a) It is necessary to disclose the identity of the whistleblower to the persons investigating the report (in which case the identity of the person will not be disclosed outside of the persons investigating the report); or
- (b) As a matter of law, it is necessary that the identity of the whistleblower be disclosed (for example in legal proceedings).

Information received from a whistleblower will be kept confidential and will only be disclosed to a person not connected with the investigation where:

- (a) The whistleblower has been consulted and consents in writing to the disclosure
- (b) If the Company, or the Whistleblower Protection Officer or Whistleblower Investigations Officer, are compelled by law to do so
- (c) It is necessary to avoid or prevent the commission of any crime or other illegal activity.

A breach of this requirement will be considered by the Company to be serious misconduct and dealt with accordingly.

Verbrec may adopt any of the following measures (as appropriate) to ensure the whistleblower identity is protected following a disclosure:

- 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 the whistleblower's disclosure that could inadvertently identify the whistleblower
- disclosures will be handled and investigated by qualified staff
- 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
- each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements, including that an unauthorized disclosure of the whistleblower's identity may be a criminal offence.

Subject to requirements at law, Verbrec will not disclose any information that is likely to lead to the whistleblower's identification unless the information does not include the whistleblower's identity (or any other information relating to the whistleblower's identity such as the whistleblower's position or other identifiable details) and the disclosure is reasonably necessary for investigation the issues raised.

5.9 Protecting the Whistleblower against Persecution

A whistleblower who reports on Disclosable Conduct in good faith will not be penalised or personally disadvantaged because they have reported a matter, provided they have not been involved in the Disclosable Conduct reported. The Company will investigate any instances of a whistleblower being:

- Dismissed
- Demoted
- Subjected to any form of harassment or intimidation
- Having their property, reputation or any other personal interest damaged
- Discriminated against
- Threatened with any of the above

A whistleblower who believes he or she has been the victim of any of the above Persecution Behaviour by reason of their status as a whistleblower, should immediately report the matter to the Whistleblower Protection Officer.

Any employee who is found to have engaged in Persecution Behaviour against a whistleblower by reason of their status as a whistleblower, will be subjected to disciplinary measures.

Where a whistleblower makes a complaint that is determined to be maliciously false, the whistleblower will be subjected to disciplinary action, which may include summary dismissal.

Verbrec may adopt any of the following measures (as appropriate) to protect a whistleblower from Persecution Behaviour:

- Where the whistleblower is an employee, Verbrec may allow the whistleblower to perform their duties from another location, reassign the whistleblower to another role at the same level, make other modifications to the whistleblower's workplace or the way they perform their work duties, or reassign or relocate other staff involved in the Disclosable Conduct
- Provide support services to the whistleblower, including counselling or other professional or legal services.

5.10 Special Protection under the Corporations Act

Company officers and other persons have legal obligations under the Corporations Act if they receive a revelation from a whistleblower. Unless those persons handle the revelation correctly, they may inadvertently breach the Act if they tell an unauthorised third party, including other officers of the Company. Any unauthorised revelation may trigger significant civil and criminal consequences.

The Corporations Act gives special protection to disclosures about Corporations Act breaches, as long as certain conditions are met.

These conditions are:

- The whistleblower is an officer or employee of the Company
- The whistleblower is a contractor to the Company or an employee of a contractor to the Company
- The report is made to:
 - o The Whistleblower Protection Officer
 - o A director, officer or senior manager of the Company
 - o The external auditor or an audit team member
 - o The Australian Securities & Investments Commission (ASIC), Australian Prudential Regulation Authority (APRA) or another Australian government or regulatory body prescribed by regulation.
- The whistleblower gives their name before making the report (i.e. the report is not anonymous),
- The report is made in good faith, and the whistleblower has reasonable grounds to suspect that there has been a breach of the Corporations Act by the Company or any of its officers or employees.

Briefly, the protections given by the Corporations Act when these conditions are met are:

- The whistleblower cannot be subject to legal liability for making the report
- Anyone who victimises or threatens the whistleblower is guilty of an offence and may be liable for damages
- The person receiving the report commits an offence if they disclose the substance of the report or the whistleblower's identity, without the whistleblower's consent, to anyone except ASIC, the Australian Federal Police or the Australian Prudential Regulatory Authority

Additionally, under the Corporations Act, the whistleblower may have a right to compensation or other legal remedy for any loss, damage or injury that the whistleblower suffers as a result of the Company failing to take reasonable precautions or to exercise diligence to prevent the occurrence of detrimental conduct.

Where the whistleblower has suffered loss, damage or injury as a result of detrimental conduct, the whistleblower should seek independent legal advice about the compensation or other remedies that may be available to the whistleblower.

5.11 Special Protections under the Taxation Administration Act

Whistleblowers are also provided protection regarding any Disclosable Conduct involving Australian taxation under the Taxation Administration Act.

How tax whistleblowers are protected:

1. Identity protection
 - o If you are a tax whistleblower, it is illegal for someone to disclose your identity, or information that is likely to lead to your identification. However, you may consent to sharing your identity. If your identity needs to be disclosed to an authorised body, such as us or an auditor to assist in the

investigation, the authorised body is required to treat the information you disclosed as confidential. They are also required to take all reasonable steps to reduce the risk that your identity will be revealed.

- Your identity is protected in court proceedings. Your identity, or documentation that contains or is likely to uncover your identity, is not required to be disclosed to a court or tribunal. The exception to this is if the court thinks it is necessary for your identity to be revealed in the interests of justice.
2. Disclosures to your legal practitioner are protected
 - Your disclosure to your lawyer for the purposes of obtaining legal advice or representation in relation to tax whistleblower law is protected, even in the event where you do not qualify to be an eligible tax whistleblower.
 3. Civil, criminal and administrative liability protection
 - You are protected from civil, criminal and administrative liability in relation to your disclosure. For example, your employer can't sue you or terminate your employment for breaches of contract or confidentiality.
 - Any information incriminating you will not be treated as admissible in evidence against you in criminal or penalty proceedings. If your disclosure reveals a breach in your personal tax affairs, such as undeclared income, you may have immunity against any criminal or penalty proceedings. This immunity does not prevent an authority from issuing a tax assessment or imposing an administrative penalty in respect of your own tax liability. However, we may treat your disclosure as a voluntary disclosure in determining your liability for penalties in respect to any unpaid tax.
 4. Detrimental conduct protection
 - If you make a disclosure, you are protected from detrimental conduct. It is illegal for anyone to cause detriment to you in relation to a disclosure, or a suspected disclosure. For example, you can't:
 - be dismissed, harassed or intimidated, harmed or injured (including psychologically) by your employer
 - have your property, business or your financial position damaged.
 5. Compensation and other remedies
 - You can receive compensation if a court finds you suffered detriment in relation to your disclosure. If you were victimised and suffered loss, damage or injury as a result of it, a court may order the person causing you detriment to compensate you if it thinks appropriate. Examples of the remedies available include:
 - paying damages
 - reinstating employment
 - an injunction to prevent or stop detrimental conduct
 - apologising.

5.12 Dissemination of this Procedure and the associated Policy

This Whistleblower Support Procedure and the associated Whistleblower Policy will be made available to Verbrec's officers and employees by posting the procedure and policy in the Verbrec's Quality Management Library (Integrated Management System) available to all staff via the Verbrec's intranet platform.

This Procedure and the associated Verbrec Whistleblower Policy will also be explicitly sent to the following given their specific roles with regard to whistleblowing:

- Nominated Whistleblower Protection Officer
- Chief People Officer (as the default Whistleblower Investigation Officer)
- Chair of the Audit and Risk Committee

5.13 Summary Reporting

The Whistleblower Protection Officer will submit appropriate reports to the Chief Executive Officer and the Audit & Risk Committee at least every six months, or more often as instructed. The content of these reports is to be limited to the number of whistleblower reports made, a summary of the types of incidents identified and any recommendations on how to prevent such incidents, however no personally identifiable information is to be given regarding the identity of the relevant whistleblowers.

5.14 Policy and Procedure Review

The Board will review the Whistleblower Policy and this Whistleblower Support Procedure at least annually and make any appropriate amendments, having regard to the Board's objectives, current law and good practice.



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