

KOKI AUSTRALIA PTY LTD - WHISTLEBLOWER POLICY

1 Purpose of this policy

Koki Australia Pty Ltd ('**Koki Australia**') is committed to the highest standards of integrity and conduct. If you are aware of possible wrongdoing we encourage you to disclose this information and we will support you in doing so.

Our whistleblower policy is an important tool for helping Koki Australia identify wrongdoing that may not be uncovered unless there is a secure way to disclose wrongdoing.

Koki Australia is committed to encouraging the reporting of any instances of suspected unethical, illegal, fraudulent, or undesirable conduct or compliance violations involving Koki Australia's businesses and provides protections and measures so that people who make a report can do so confidentially and without fear of intimidation, disadvantage or reprisal.

If you are aware of possible wrongdoing, we encourage you to disclose this information and we will support you in doing so.

2 Who does this policy apply to?

This policy applies to and provides protections to Protected Whistleblowers.

You are a Protected Whistleblower and entitled to protection under the *Corporations Act 2001* (Cth) ('Corporations Act') and, if applicable, under the *Taxation Administration Act 1953* (Cth) ('Taxation Administration Act') if:

- you are an Eligible Whistleblower; and
- you have disclosed (or intend to disclose) a Reportable Matter to an Eligible Recipient or to the Australian Securities and Investments Commission ('ASIC') or another entity prescribed under the Corporations Act.

An Eligible Whistleblower is a person who is, or has been, any of the following:

- an officer or employee of Koki Australia (this includes current and former employees who are permanent, part-time, fixed-term or temporary, interns, secondees, managers and directors);
- a person who supplies goods or services to Koki Australia or an employee of a person who supplies goods or services to Koki Australia (whether paid or unpaid) - this could include current and former volunteers, contractors, consultants, service providers and business partners;
- a person who is an associate of Koki Australia - for example, a director or company secretary of Koki Australia or a related body corporate of Koki Australia; or
- a relative, dependent, or a dependent of the spouse of any person referred to in this definition of Eligible Whistleblower.

3 Matters that should be disclosed

The section below sets out what is a Reportable Matter that will qualify for legal protection under the Corporations Act (or the Taxation Administration Act, where relevant). Disclosures that are not about a Reportable Matter will not be protected under the Corporations Act or the Taxation Administration Act and this policy.

4 Reportable Matter

A disclosure will concern a Reportable Matter if an Eligible Whistleblower has reasonable grounds to suspect that the information being disclosed is about:

- misconduct (including fraud, negligence, default, breach of trust and breach of duty);
- an improper state of affairs or circumstances;
- behaviour that represents a danger to the public or the financial system;
- a breach of the Corporations Act;
- a breach of the Taxation Administration Act or improper conduct in relation to the tax affairs in relation to Koki Australia or a related body corporate of Koki Australia;
- dishonesty;
- bribery;
- corruption; or
- illegal activity.

5 What matters should not be disclosed?

Personal work-related grievances that do not involve a detriment caused to you as a Protected Whistleblower (or a threat of detriment) are not a Reportable Matter and are not protected under the Corporations Act or Taxation Administration Act.

A personal work-related grievance is one that relates to your current or former employment that has implications for you personally but does not have significant implications for Koki Australia.

Examples of work-related grievances include:

- an interpersonal conflict between you and any other person in the organisation;
- a decision that does not involve a breach of workplace laws;
- a decision about your engagement, transfer or promotion;
- a decision about your terms and conditions of engagement; or
- a decision to suspend or terminate your engagement, or otherwise discipline you.

However, a work-related grievance may still qualify for protection under this policy if (for example):

- it is a mixed report that includes information about a Reportable Matter (as well as a work-related grievance);
- Koki Australia has broken employment or other laws which are punishable by imprisonment for 12 months or more or acted in a way that is a threat to public safety;

- the disclosure relates to information that suggests misconduct that goes further than the whistleblower's personal circumstances; or
- the whistleblower suffers from or is threatened with detriment for making a disclosure.

6 How do I make a report and who do I report to?

Making a disclosure

Reports can be made in person or by telephone, post or email. Reports can be made within business hours or outside business hours.

If, at any time, you are not sure about whether to make a protected disclosure, you can get independent legal advice. Any discussions you have with a lawyer will be protected under this policy and under law.

Reports should contain the following information:

- What is your suspicion? (Description of the incident – what happened, when and where and is the incident still ongoing, etc.)
- Is the whistleblower an employee of the company concerned, supplier, customer, etc.?
- Who is involved in the incident? (potential suspicious person)
- Did anyone observe the incident? (witnesses)
- Is there any evidence to prove the incident (e.g. documents etc.)?

Eligible Recipients

A protected disclosure of a Reportable Matter can be made using any of the channels below (each is an Eligible Recipient of Reportable Matter):

- the Compliance Officer of Koki Australia or related body corporate;
- the internal or external auditor EY (formerly Ernst & Young) (including a member of an audit team conducting an audit) or related body corporate; and
- a person authorised by Koki Australia to receive disclosures that may qualify for protection (the Koki Australia Compliance Manager).

If the whistleblower wishes to make a report anonymously, it is recommended to use the online reporting system. Anonymous communication with the whistleblower is also possible via this online reporting system. We therefore recommend that whistleblowers using the online reporting system log in regularly and to check their own case for new messages. Reports via the online reporting system are free of charge.

Reporting Channels

In case of a postal report, a whistleblower can decide whether they wish to leave their contact details.

The following channels are available to whistleblowers for reports:

Online	https://koki-group-eu.integrityline.app/
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Post	Confidential Koki Australia Pty Ltd Compliance Officer 10 Dalmore Drive SCORESBY VIC 3179
Hotline	Compliance Officer +61 39765 0114

In addition to our web reporting channel, you are entitled to report your concerns to ASIC:

Online	https://asic.gov.au/about-asic/contact-us/reporting-misconduct-to-asic/make-a-report-of-misconduct-to-asic/
Post	Australian Securities and Investments Commission GPO Box 9827 Melbourne Victoria 3001 Australia
Telephone	1300 300 630 within Australia or + 61 35177 5407 outside Australia

You can choose to remain anonymous while making a disclosure, over the course of the investigation, and after the investigation is finalised. You can also refuse to answer questions that you feel could reveal your identity at any time and still be protected under the relevant provisions of the Corporations Act or Tax Administration Act.

7 Other designated bodies that can receive disclosures

Disclosures of a Reportable Matter may also be protected when made to:

- APRA;
- The Commissioner of Taxation; or
- Another Commonwealth authority prescribed by law.

8 False reports

A Protected Whistleblower will still qualify for protection for a disclosure even if their disclosure turns out to be incorrect. However, anyone who knowingly makes a false report of a Reportable Matter, or who otherwise fails to act honestly with reasonable belief in respect of the report may be subject to disciplinary action, including dismissal.

9 Anonymity when reporting

You may choose to remain anonymous when disclosing a Reportable Matter, over the course of the investigation, and after the investigation is finalised. While you are encouraged to share your identity when making a disclosure as it may make it easier for Koki Australia to address your disclosure of a Reportable Matter and for Koki Australia to communicate with you, you are not required to share your identity. If you do not share

your identity, Koki Australia will assess your disclosure in the same way as if you had revealed your identity. However, there may be some practical limitations in conducting the investigation if you do not share your identity.

10 Protections for Protected Whistleblowers

Confidentiality

Disclosures from Protected Whistleblowers will be treated confidentially and sensitively. Once a report is received, the Eligible Recipient will make sure immediate steps are taken to protect the identity of the Protected Whistleblower. This will include redacting the name and position of the Protected Whistleblower from any written record of the report, and making sure appropriate document security is implemented.

It is illegal for a person to identify Protected Whistleblowers or disclose information that is likely to lead to their identification. If you are a Protected Whistleblower, your identity and position (or any other information which would be likely to identify you) will only be shared if:

- you consent to the information being shared;
- the disclosure is to a recipient permitted by law such as the Commissioner of Taxation or Australian Federal Police; or
- the disclosure is otherwise allowed or required by law (for example, disclosure to a lawyer of Koki Australia to receive legal advice relating to the law on whistleblowing).

In addition, for information likely to identify an Eligible Whistleblower, this may be shared if it is reasonably necessary for the purposes of an investigation. In this circumstance all reasonable steps will be taken to reduce the risk that you will be identified.

Protection against detrimental treatment

It is illegal for a person to engage in conduct that causes (or threatens) detrimental treatment to a Protected Whistleblower in the belief or suspicion that a person has made, may make, proposes to make or could make a report of a Reportable Matter and where that belief or suspicion is a reason for the conduct.

Detrimental treatment could include dismissal, demotion, harassment, damage to your reputation, discrimination, disciplinary action, bias, threats or other unfavourable treatment connected with making a disclosure as a Protected Whistleblower.

A Protected Whistleblower who makes a report to the best of their knowledge and belief must not be subject to reprisals or threats of reprisals, discrimination or punishment. Reprisals are actions or omissions in a professional context that are triggered by a report or disclosure and which cause or may cause the whistleblower an unjustified disadvantage.

Koki Australia will seek to ensure that Protected Whistleblowers are not subjected to detrimental treatment as a result of making (or intending to make) a disclosure under this

policy. To protect Protected Whistleblowers from detrimental treatment, Koki Australia will:

- make an assessment of the risk of detriment against a Protected Whistleblower as soon as possible after receiving a disclosure of a Reportable Matter;
- make sure Koki Australia management are aware of their responsibilities to maintain the confidentiality of a Protected Whistleblower, address the risks of detriment and ensure fairness when managing the performance of, or taking other management action relating to, a Protected Whistleblower; and
- take practical action, as necessary, to protect a Protected Whistleblower from the risk of detriment and intervene if detriment has already occurred.

If a Protected Whistleblower believes that they have been subject to detrimental treatment, they should inform an Eligible Recipient immediately.

11 Other protections for Protected Whistleblowers

Protected Whistleblowers are protected from civil, criminal or administrative liability (including disciplinary action) for making reports of Reportable Matters. No contractual right (including under an employment contract) can be exercised against a Protected Whistleblower to stop them disclosing a Reportable Matter.

If you are a Protected Whistleblower and the disclosure is to an Eligible Recipient or other designated body as set out above or the disclosure is a public interest disclosure or emergency disclosure, the information you disclose also cannot be used against you in criminal proceedings or in proceedings for the imposition of a penalty (except if the proceedings are in respect of the falsity of the information).

Protected Whistleblowers may also be entitled to seek compensation and other remedies through the courts if Koki Australia fails to protect the Protected Whistleblower from detriment and the Protected Whistleblower suffers loss or damage.

12 How will we investigate disclosures?

Once a report of a Reportable Matter has been received from an Eligible Whistleblower, who has provided reasonable grounds for their belief that the Reportable Matter has occurred, an investigation of those allegations will begin as soon as practicable.

If Koki Australia determines that the information disclosed does not amount to a Reportable Matter, the Eligible Whistleblower will be, if practicable, informed of that decision. In some instances, reports may not be able to be responded to, for example, because they are anonymous reports.

Koki Australia's procedure for processing an incoming report is set out below:

- confirmation of receipt;
- checking the report;
- clarification of the facts;

- if a report is confirmed, appropriate measures will be examined, and if necessary, taken and followed up.

If an investigation is conducted, it will:

- follow a fair process;
- be conducted in as timely a manner as the circumstances allow; and
- be independent of the person(s) about whom an allegation has been made.

Provided there are no restrictions or other reasonable basis for doing so, people against whom an allegation has been made will be informed of the allegation and will have an opportunity to respond to any allegation. That is, Koki Australia will take steps to ensure fair treatment of any person who is the subject of the Reportable Matter report as well as fair treatment of the Protected Whistleblower.

Investigations will be conducted promptly and fairly with due regard to the nature of the allegation and the rights of the people involved in the investigation. Koki Australia recognises the importance of balancing the rights of the Eligible Whistleblower and the rights of people against whom a report is made in ensuring fairness.

13 Communication and further support

Koki Australia will ensure that, provided the claim was not submitted anonymously, the Protected Whistleblower is kept informed of the outcomes of the investigation of their allegations. This will be subject to the considerations of the privacy of those against whom allegations are made and considerations of confidentiality affecting Koki Australia.

If the Protected Whistleblower is not an employee of Koki Australia, the Protected Whistleblower will be kept informed of the investigative outcomes (subject to privacy considerations as above), once the Protected Whistleblower has agreed in writing to maintain confidentiality in relation to any information provided to them regarding a report made by them.

14 Further policy details

This policy is made available on our website and provided to our employees, directors, board members and other relevant parties via email, branch drive shared information folder and includes employee induction information packs.

This policy should be read in conjunction with Koki Australia's other relevant policies including:

- *Metabowerke GmbH Rules of Procedure for the Whistleblowing Procedure.*

15 Review of policy

This policy will be reviewed regularly to determine its appropriateness and updated accordingly.