

Whistleblower Policy

Autosports Group Limited
ACN 614 505 261

1 Purpose

The purpose of this Policy is to:

- uphold the commitment of Autosports Group Limited (**Company**) and its related bodies corporate (together, the **Group**) to a culture of corporate compliance and high ethical behaviour;
- encourage Eligible Whistleblowers to raise concerns over any alleged Disclosable Matter they encounter;
- provide protection to Eligible Whistleblowers who report allegations or concerns; and
- provide a secure means by which allegations or concerns can be thoroughly investigated and acted upon where necessary.

The Company will take a substance over form approach and will have regard to the intent and spirit of this Policy when applying and enforcing it.

This Policy is essential to the Group's risk management and corporate governance framework to assist in uncovering misconduct which may not otherwise be detected.

2 Scope

This Policy applies to the Group, and each of its officers and employees. The principles of this Policy also apply to Eligible Whistleblowers who wish to raise concerns over any investigation of a Disclosable Matter.

3 Principles

3.1. Eligible Whistleblower

Eligible Whistleblowers include:

- (a) officers, employees, suppliers and their employees and associates of Autosports Group; and
- (b) relatives, dependants and spouses of any of the individuals in paragraph (a) above.

3.2. Qualifying for Whistleblower Protection

An Eligible Whistleblower qualifies for protection under the *Corporations Act 2001* (Cth) (**Corporations Act**) if:

- (a) they have made a disclosure of information relating to a "Disclosable Matter" (as set out in section 3.3) directly to an "eligible recipient" (as set out in section 3.5); or
- (b) they have made a disclosure to a lawyer to obtain legal advice or legal representation about the operation of the whistleblower provisions in the Corporations Act; or
- (c) they have made an emergency disclosure or a public interest disclosure.

Disclosures that are not Disclosable Matters do not qualify for protection under the Corporations Act or the *Taxation Administration Act 1953* (**Taxation Administration Act**), as applicable.

3.3. Disclosable Matters

Disclosable matters may or may not involve a breach of law and can include:

- illegal, fraudulent, dishonest, corrupt or unethical conduct;
- bullying, harassment, sexual harassment or discrimination;
- unsafe work practices;
- taking, giving, receiving or soliciting a bribe, or accepting an unlawful payment or other benefit from a supplier;
- modern slavery within Autosports Group or its supply chains;
- damage to the environment;
- failure to comply with relevant laws and regulations;
- information that may assist Autosports Group to comply with, or the Commissioner of Taxation to perform its functions or duties under, a taxation law in relation to Autosports Group;
- misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of Autosports Group;
- a decision or impending decision which is likely to result in any of the above; or
- any attempt to conceal any of the above conduct.

In certain circumstances, disclosures can be made to a journalist or parliamentarian and qualify for protection including a public interest disclosure and emergency disclosures. The Corporations Act also includes protection for public interest disclosures and emergency disclosures which meet specific requirements prescribed by the Corporations Act. It is important that Eligible Whistleblowers understand the requirements for protection. Eligible Whistleblowers are encouraged to obtain independent legal advice prior to making such disclosure.

3.4. Personal Work-Related Grievances

Personal work-related grievances such as interpersonal conflicts, decisions relating to transfers, promotions or terms of employment, or disciplinary matters, are not included within the scope of this Policy and are governed by separate HR Policies and Procedures.

A personal work-related grievance may still qualify for protection if it involves a Disclosable Matter, or if the discloser suffers detrimental treatment as a result of a disclosure. If unsure, an Employee is encouraged to seek clarification from one of the whistleblower reporting channels listed within this Policy. Personal work-related grievances should be reported to your state HR Manager in the first instance.

3.5. Raising Concerns

There are various channels open to Eligible Whistleblowers wishing to report a Disclosable Matter. To qualify for protection under the Corporations Act (or the Taxation Administration Act as applicable), an Eligible Whistleblower must make the disclosure directly through one of the following channels:

Internal Channels

In the first instance, Eligible Whistleblowers are encouraged to report a Disclosable Matter to someone within Autosports Group, including:

- the Whistleblower Protection Officer; or
- a Director, Company Secretary or Chief Financial Officer of Autosports Group.

The Whistleblower Protection Officer will, as required, provide support and protect whistleblowers in accordance with this Policy. All internal channels listed above have also been trained in accordance with this Policy to ensure adequate protection for Whistleblowers. To ensure any conflicts of interest is addressed, whistleblowers are encouraged to direct their reports to an appropriate internal channel in the first instance.

External Channels

Eligible Whistleblowers may prefer to report a Disclosable Matter to an external party. Autosports Group has engaged an external Whistleblowing service called Grapevine. Details of the disclosure will be forwarded to a Grapevine complaints officer for further assessment, although the identity of the Eligible Whistleblower will not be revealed where a request for anonymity has been made.

Other external channels include:

- Autosports Group's external auditor (or a member of that audit team);
- a registered tax agent or BAS agent who provides tax or BAS services to Autosports Group;
- the Australian Securities and Investments Commission (**ASIC**);
- the Australian Prudential Regulation Authority (**APRA**);
- the Commissioner of Taxation; or
- a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of whistleblower laws.

Appendix A sets out contact details for each channel as applicable.

3.6. Confidentiality and anonymity

All allegations of a Disclosable Matter raised and investigated under this Policy will be treated as confidential. This applies to all disclosures made under this policy regardless of whether the matter is found to qualify for protection under the whistleblower laws. Subject to the exceptions set out in 3.7 below, it is illegal for a person to identify a whistleblower or disclose information that is likely to lead to the identification of a whistleblower. The Company will not disclose information to anyone not connected with the investigation without the consent of the person raising the concern (where contact details are provided

for consent to be obtained), unless the recipient of the information is obliged to do so by law.

To guarantee confidentiality, subject to the exceptions set out in clause 3.7 below, whistleblowers are encouraged not to make reports via Company email addresses or devices. Confidentiality cannot be guaranteed for such reports due to the Company's workplace security and surveillance policy and practices,

3.7. Exceptions

Subject to compliance with legal requirements, on receiving a disclosure, the Company will only share your identity as a whistleblower or information likely to reveal your identity if:

- you consent;
- the concern is reported to ASIC, APRA, the Tax Commissioner or the Australian Federal Police; or
- the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

3.8. Protection of Confidentiality

Where it is reasonably necessary for investigation of an allegation, the Company may reveal information that could lead to your identification. However, the Company will take all reasonable steps to reduce this risk.

Any disclosures of your identity or information likely to reveal your identity will be made on a strictly confidential basis.

Eligible Whistleblowers can choose to remain anonymous when making the disclosure, during the investigation, and after the investigation is finalised. Eligible Whistleblowers can refuse to answer questions they feel could reveal their identity, including in follow up conversations. Autosports Group encourages Eligible Whistleblowers to utilise Grapevine to maintain anonymity.

Anonymous disclosures still qualify for protection under the Corporations Act. A whistleblower can contact the Whistleblower Protection Officer to obtain additional information before making a disclosure. This will also remain confidential as if the whistleblower did raise an allegation of a Disclosable Matter.

A whistleblower has the option of disclosing anonymously or identifying themselves when making a disclosure of any alleged Disclosable Matter in accordance with this Policy and the law. A whistleblower may disclose securely and outside of business hours.

3.9. Protection of files and records

The Group will take reasonable measures to protect your identity and any information within a disclosure likely to identify you, which may include but is not limited to:

- ensuring that files and records created from and investigation or in connection to an investigation are retained securely;
- using a pseudonym to refer to you and the disclosure;
- limiting access of information to those directly involved in investigating the disclosure; and
- providing appropriate training about confidentiality requirements and consequences of breaching confidentiality to individuals involved in investigating the disclosure.

Unauthorised release of information to someone not involved in the investigation (other than Directors or senior managers who need to know to take appropriate action, or for corporate governance purposes) without your consent will be considered a breach of this Policy.

Any release of information in breach of this Policy will be regarded as a serious matter and will be dealt with appropriately under Autosports Group's disciplinary procedures.

3.10. Protection for Whistleblowers

The Whistleblower Protection Officer will protect the interests of a whistleblower in accordance with this Policy, the Corporations Act and any other applicable legislation, including:

- immunity from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
- protection from contractual rights and remedies;
- in some cases, the disclosed information is not admissible in certain proceedings;
- the protection from victimisation;
- in some cases, compensation through the Courts; and
- identity protection in Court except where necessary.

All reasonable steps will be taken by the Company and the Whistleblower Protection Officer to protect the whistleblower from reprisal or disadvantage as a result of raising his or her concern(s). This may include but is not limited to, providing a whistleblower with support services or making changes to working arrangements, as assessed on a case-by-case basis.

It is a breach of this Policy for any Employee to cause personal Disadvantage to a whistleblower who discloses any alleged Disclosable Matter under this Policy.

Disadvantage includes, but is not limited to:

- dismissal or demotion;
- injury including psychological harm;
- damage to property, reputation, business or financial position or to a person;
- reprisals from other Employees, including harassment, intimidation and discrimination; and
- current or future bias.

It is important to note that the above protections do not grant immunity to a whistleblower, for any misconduct the whistleblower has engaged in, which is revealed in their disclosure.

Any whistleblower who feels there has been a breach of confidentiality or they have been Disadvantaged as a result of making a disclosure should contact the Whistleblower Protection Officer (Refer to Appendix A for contact details).

A whistleblower may also wish to lodge a complaint with a regulator, such as ASIC, APRA or the Australian Taxation Office for investigation.

3.11. Duties of Employees

The Company expects that Employees who become aware of actual or suspect on reasonable grounds a potential Disclosable Matter will make a disclosure in accordance with this Policy.

3.12. Investigation process

All complaints will be investigated in a fair, objective and timely manner as the circumstances allow, including the involvement of external parties where appropriate. Complaints will be investigated initially by the Whistleblower Protection Officer unless a conflict of interest arises, at which point an investigation will be conducted by another internal channel or external party as required.

It is the responsibility of the Whistleblower Protection Officer to make sure the whistleblower is kept informed of how the complaint is proceeding (where the whistleblower provides contact details).

The Whistleblower Protection Officer will, as appropriate, provide you with feedback on the progress throughout the investigation and expected timeframes of the investigation. Investigation timeframes may vary on a case by case basis. Subject to any restrictions or other reasonable basis, persons against whom allegations have been made will be informed of the allegations and provided with an opportunity to respond.

3.13. Investigation findings

The investigation may conclude with a report from the Whistleblower Protection Officer setting out the finding of the allegations and the summary of the evidence on which the findings are based. The Whistleblower Protection Officer may inform you (or a person against whom allegations have been made) of the findings. Any report remains the property of Autosports Group and will not be shared with you or any person against whom allegations have been made.

Where it has been established that a Disclosable Matter has occurred, the Company is committed to changing internal processes and taking action in relation to Employees who have behaved improperly.

The Company will ensure the fair treatment of Employees who are mentioned in a disclosure that qualifies for protection, including those that are the subject of the disclosure.

Where a disclosure is submitted anonymously, the Company will conduct the investigation and its enquiries based on the information provided to it.

Autosports Group will maintain a register of reported Disclosable Matters. Grapevine will also provide reports. Grapevine provides an independent investigation service which may be utilised by Autosports Group when applicable. Autosports Group will maintain a confidential register of all disclosures.

The Whistleblower Protection Officer or Company Secretary will report to the board regularly in relation to material whistleblower incident reports, to enable Autosports Group to address any issues at a divisional/ business and/or Group level.

These reports will be made on a 'no name' basis', maintaining the confidentiality of matters raised.

3.14. False and dishonest allegations

No action will be taken against an Eligible Whistleblower for making an allegation if the concern is based on reasonable grounds, even where no wrongdoing is identified.

The Company may take appropriate action against an Eligible Whistleblower who deliberately makes a false and dishonest allegation of a Disclosable Matter.

4 Policy Compliance

Failure to comply with this Policy may result in substantial fines and penalties being imposed upon the Company and may expose the Company and/or its Employees to civil or criminal liability or other financial or reputational damage. Employees who breach this Policy may face disciplinary action which could include dismissal.

5 Who should I contact?

Employees should contact Manager – People, Culture and Strategy and the Company Secretary if they have any queries in relation to this Policy.

6 Policy Availability

The Policy will be available on Autosports Group's website and intranet. The Company will ensure ongoing education and training for its Employees.

Adopted by the Board	16 November 2017
Revisions adopted by the Board	15 May 2019
Revisions adopted by the Board	19 June 2020
Revision adopted by the Board to include sexual harassment	20 September 2021
Revisions adopted by the Board	11 May 2022

APPENDIX A: CONTACT DETAILS FOR DISCLOSABLE MATTERS

To ensure appropriate and timely investigation, we request that Disclosable Matters are disclosed through any one of the channels noted in the table below:

TYPE	TITLE	CONTACT DETAILS
Internal Channels		
	Whistleblower Protection Officer	Email: Whistleblower@autosportsgroup.com.au
	Company Secretary	Email: craw@autosportsgroup.com.au
	Chief Financial Officer	Email: amurray@autosportsgroup.com.au
External Channels		
	Grapevine (External Whistleblowing Service)	By phone: 1300 933 977 Online: https://autosports.grapevineonline.com.au/ By post: PO BOX 119 Carlton South Victoria 3052
	Deloitte Touche Tohmatsu (Autosports Group External Auditors)	By phone: (02) 9322 7000 By post: Grosvenor Place, 225 George Street, Sydney NSW 2000