

NEXDIUS LIMITED (ACN 165 149 968)

WHISTLEBLOWER POLICY

1. Purpose & Scope

This Whistleblower Protection Policy (**'Policy'**) is made under Part 9.4AAA of the Corporations Act. For the purposes of this Policy:

- (a) 'Nexdius' includes all of its Australian business, divisions and subsidiaries, all of which are bound by, and must comply with, this Policy.
- (b) 'You' includes a person who makes or is considering making a report to Nexdius as an Eligible Whistleblower.

This Policy aims to provide clarity on how Nexdius provides supports so that potential Eligible Whistleblowers:

- (a) are encouraged to express concerns;
- (b) know how to express concerns;
- (c) know what will happen when concerns are expressed; and
- (d) feel safe in expressing concerns.

Nexdius is committed to fostering a culture where potential Eligible Whistleblowers feel safe and are encouraged to speak up if they observe or suspect conduct that concerns them with respect to the Company. We will support Eligible Whistleblowers throughout raising a concern, so they can do so safely and securely.

This Policy is made available to officers and employees of Nexdius on its website.

2. Policy Application

You are an **'Eligible Whistleblower'** if you are or have been:

- (a) an officer or employee of Nexdius, including current and former employees who are permanent, part-time, fixed-term or temporary, interns, secondees, managers and directors;
- (b) an individual who supplies goods or services to Nexdius, including an employee of a person who supplies goods or services to Nexdius;
- (c) an individual who is an associate of Nexdius; or
- (d) an individual who is a relative, dependent or dependent of the spouse of any individual referred to at (a) to (c) above.

You qualify for protection under the Corporations Act if you are an Eligible Whistleblower, and:

- (a) have made a disclosure of information relating to a Disclosable Matter directly on an Eligible Recipient or to ASIC, APRA or any other Commonwealth body prescribed by regulation;
- (b) have made a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Corporations Act; or

- (c) have made an Emergency Disclosure or Public Interest Disclosure.

3. Reportable conduct and Disclosable Matters

You may make a report under this Policy if you have reasonable grounds to suspect that a Nexdius director, officer, employee, contractor, supplier, tenderer or other person who has business dealings with Nexdius has engaged in conduct about a '**Disclosable Matter**'. A Disclosable Matter is conduct that:

- (a) is dishonest, fraudulent or corrupt, including bribery;
- (b) is illegal activity (such as theft, violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law);
- (c) is unethical or in breach of Nexdius' policies;
- (d) is potentially damaging to Nexdius, a Nexdius employee or a third party, such as unsafe work practices, environmental damage, health risks or abuse of Nexdius' property or resources;
- (e) amounts to an abuse of authority;
- (f) may cause financial loss to Nexdius or damage its reputation or be otherwise detrimental to Nexdius' interests;
- (g) involves harassment, discrimination, victimisation or bullying, other than personal work-related grievances as defined in the Corporations Act; or
- (h) involves any kind of misconduct or an improper state of affairs or circumstances.

For the avoidance of doubt, conduct of a Disclosable Matter does not include grievances that have or tend to have implications for the discloser personally, but do not have any other significant implications for Nexdius, or relate to any conduct, or alleged conduct, about a Disclosable Matter ('**Personal Work-Related Grievances**'). However, you can still qualify for protection even if your disclosure turns out to be incorrect.

Examples of Personal Work-Related Grievances include:

- (a) an interpersonal conflict between the Discloser and another employee;
- (b) a decision that does not involve a breach of workplace laws;
- (c) a decision about the engagement, transfer or promotion of the Discloser;
- (d) a decision about the terms and conditions of engagement of the Discloser; or
- (e) a decision to suspend or terminate the engagement of the Discloser, or otherwise to discipline the Discloser.

However, a Personal Work-Related Grievance may still qualify for protection if:

- (a) it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (mixed report);
- (b) the entity has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in

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Reports can also be posted to the Company's address, as displayed on the Company's website: <https://solar-d.com.au/>.

While it is Nexdius' preference that you raise reports with the Protected Disclosure Officers, you may also raise the matter with an officer or senior management of Nexdius pursuant to the Corporations Act. Further, disclosures can be made to ASIC, APRA or another relevant Commonwealth body and qualify for protection under the Corporations Act. Certain disclosures made to a journalist or parliamentarian may under certain circumstances also qualify for protection, such as a Public Interest Disclosure or an Emergency Disclosure. It is important for the Discloser to understand the criteria for making a public interest or emergency disclosure; a Discloser should contract an independent legal adviser before making a Public Interest Disclosure or an Emergency Disclosure.

6. Anonymity	Whilst sharing your identity can facilitate Nexdius' ability to address your disclosure, you may make a disclosure anonymously and still be protected under the Corporations Act. Your anonymity is protected over the course of the investigation and after the investigation is finalised. You may refuse to answer questions that you feel could reveal your identity at any time, including during follow-up conversations.
7. Protections for Disclosers	<p>Nexdius is committed to ensuring confidentiality in respect of all matters raised under this Policy, and that those who make a report are treated fairly and do not suffer detriment.</p> <p>(a) Protection of your identity and confidentiality</p> <p>Subject to compliance with legal requirements, upon receiving a report under this Policy, Nexdius will only share your identity as a whistleblower or information likely to reveal your identity if:</p> <ul style="list-style-type: none">(i) you consent;(ii) the concern is reported to ASIC, APRA or a member of the AFP; or(iii) the concern is raised with a legal practitioner for the purposes of obtaining legal advice or representation about the whistleblower provisions in the Corporations Act. <p>It is illegal for a person to identify you or disclose information that is likely to lead to your identification, outside the exceptions listed above.</p> <p>(b) Protection from detrimental acts or omissions</p> <p>Detrimental treatment includes dismissal, injury to your employment, demotion, discrimination, harassment or intimidation, harm or injury (including psychological harm), and damage to your property, reputation, business, financial position or any other damage in connection with</p>

making a report. If you are subject to detrimental treatment as a result of making a report under this Policy, you should:

- (i) inform a Protected Disclosure Officer, officer or senior manager immediately; or
- (ii) raise it in accordance with this Policy.

(c) Compensation and other remedies

You can seek compensation and other remedies through the courts if:

- (i) you suffer loss, damage or injury because of a disclosure; and
- (ii) the company failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

(d) Civil, criminal and administrative liability protection

If you make a disclosure, you are protected from civil liability, criminal liability and administrative liability. However, the protections do not grant immunity for any misconduct engaged in revealed in a disclosure.

8. Handling and Investigating the disclosure

Review of the Allegations

After receiving a disclosure, Nexdius will need to assess it to determine whether it qualifies for protection and whether a formal, in-depth investigation is required. Whilst not all whistleblower disclosures will necessarily lead to an investigation, they will be assessed and a decision made as to whether they should be investigated. For example, it may be decided that the Allegations were investigated previously and that a new investigation will not be undertaken.

Investigation process

Nexdius will investigate all matters reported under this Policy as soon as practicable after the matter has been reported. Investigations will 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.

A Protected Disclosure Officer may, with your consent, appoint a person to assist in the investigation of a report. Where appropriate, Nexdius will provide feedback to you regarding the investigation's progress and/or outcome (subject to considerations of the privacy of those against whom allegations are made).

The investigation will be conducted in an objective and fair manner, and otherwise as is reasonable and appropriate having regard to the nature of the Reportable Conduct and the circumstances.

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

Investigation findings

Findings from an investigation will be documented and reported to those responsible for oversight of the Policy, while preserving confidentiality.

<p>9. Available Support</p>	<p>If you are a current or former employee (or an immediate family member thereof), you may request additional support from the Protected Disclosure Officers if required. We will endeavour to support you, and will at all times be able to raise and address with you matters that arise in the ordinary course of your employment and contractual relationship.</p> <p>We will also endeavour to protect your identity. This includes ensuring all files and records created from an investigation are retained securely. 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 Nexdius' disciplinary procedures.</p>
<p>10. Definitions</p>	<p>In this Policy:</p> <ul style="list-style-type: none"> (a) 'AFP' means the Australian Federal Police. (b) 'APRA' means the Australia Prudential Regulation Authority. (c) 'ASIC' means the Australian Securities & Investments Commission. (d) 'Corporations Act' means the <i>Corporations Act 2001</i> (Cth). (e) 'Discloser' means a whistleblower making a protected disclosure. (f) 'Disclosable Matter' has the meaning given in section 3. (g) 'Eligible Recipient' has the meaning given in section 1317AAC of the Corporations Act. (h) 'Eligible Whistleblower' has the meaning given in section 2. (i) 'Emergency Disclosure' has the meaning given in section 1317AAD of the Corporations Act. (j) 'Nexdius' or 'Company' means Nexdius Limited (ACN 165 149 968) and all of its Australian business, divisions and subsidiaries. (k) 'Personal Work-Related Grievances' has the meaning given in section 3. (l) 'Policy' has the meaning given in section 1. (m) 'Protected Disclosure Officers' has the meaning given in section 5. (n) 'Public Interest Disclosure' has the meaning given in section 1317AAD of the Corporations Act. (o) 'Taxation Administration Act' means the <i>Taxation Administration Act 1953</i> (Cth).
<p>Last amended</p>	<p>24 December 2019</p>