
Whistleblower Policy

Amber Australia Pty Ltd (ACN 136 723 709) and its controlled entities

As adopted by the Board on 5 September 2022

1. OUR COMMITMENT AND PURPOSE

Amber Australia Pty Ltd (ACN 136 723 709) together with its subsidiaries and related bodies corporate (collectively, **Amber**) is committed to complying with all applicable laws and maintaining strong principles of corporate governance and ethical standards of conduct across its business.

This commitment applies to all Amber's interactions with employees, contractors, customers, suppliers, the community, other stakeholders and the broader environment within which Amber operates.

The purpose of this Whistleblower Policy (this **Policy**) is:

- (a) to encourage the reporting of wrongdoing that may cause loss to Amber or damage to Amber's reputation, or may cause harm to others;
- (b) to help deter wrongdoing, in line with Amber's risk management and corporate governance framework;
- (c) to establish effective and transparent reporting and investigation mechanisms within Amber;
- (d) to enable Amber to effectively deal with reports from Eligible Whistleblowers in a way that will protect the identity of Eligible Whistleblowers and provide for the security of the information provided; and
- (e) to protect Eligible Whistleblowers against any reprisals.

A copy of this Policy will be made available via the Amber intranet at

<https://amberinfrastructureltd.sharepoint.com/sites/Departments/SitePages/Australia.aspx>

and website at

<https://www.amberinfrastructure.com/policies-and-statements/>

2. SCOPE AND DISCLOSURES

This Policy is applicable to Amber.

The protections and processes within this Policy generally apply to Eligible Whistleblowers. A person is an **Eligible Whistleblower** if the person is a current or former:

- (a) director, officer, employee, associate, contractor or supplier (including any employee of such a contractor or supplier) of Amber; or
- (b) spouse (or a dependant of such a spouse), dependant or relative of any of those persons listed in sub-paragraph (a) above.

This Policy is designed to complement Amber's existing Code of Conduct and other corporate governance policies as set out in Amber's Employee Handbook.

There are also protections and processes within this Policy which apply to persons who are the subject of (or who are otherwise mentioned in) reports made under this Policy.

3. WHAT TYPES OF MATTERS SHOULD BE REPORTED UNDER THIS POLICY?

Amber encourages Eligible Whistleblowers to make a report under this Policy if they suspect on reasonable grounds that there has been any misconduct, or improper state of affairs or circumstances, which has occurred or arisen in relation to Amber or any of Amber's officers or employees (**Reportable Conduct**).

Reportable Conduct may include (but is not limited to) any conduct which:

- is dishonest or fraudulent (e.g. falsifying financial records or recording transactions without substance or merit);
- is a breach of any laws or is otherwise unlawful (e.g. engaging in bribery to any third party such as a supplier or government official; engaging in deceptive conduct in order to gain an improper advantage for oneself or any other person; engaging in theft, drug trafficking or use, violence or threatened violence, or damage to property);
- is an abuse by an individual of their authority or position within Amber (e.g. dealing inappropriately with junior staff or misusing confidential or proprietary information of Amber);
- is unethical or otherwise breaches any of Amber policies which relate to discrimination, harassment, bullying, workplace violence, vilification or victimisation;
- may be harmful or damaging to Amber, any of Amber's employees or contractors, or a third party, such as through unsafe or inappropriate work practices, environmental damage, public health and safety risk, or grossly misusing Amber's property or resources; or
- may cause financial loss to Amber or compromise Amber's reputation or may otherwise be detrimental to Amber's interests.

It is not appropriate for an Eligible Whistleblower to make a report under this Policy in respect of matters which relate only to the Eligible Whistleblower's employment (or former employment) with Amber which only have implications for that Eligible Whistleblower personally (**Personal Work-Related Grievance**). For example, this could include an interpersonal conflict between the Eligible Whistleblower and another individual within Amber, or a decision relating to the engagement, transfer, promotion or termination of the engagement of the Eligible Whistleblower.

A report made in respect to a Personal Work-Related Grievance may not qualify for protection under this Policy and/or the *Corporations Act 2001* (Cth).

A Personal Work-Related Grievance does generally not include where an Eligible Whistleblower is subjected to detriment or threats of detriment as a result of making a report under this Policy. Such incidents can and should be reported in accordance with this Policy.

If an employee of Amber is suffering from a Personal Work-Related Grievance, the employee should refer to the grievance procedures set out in Amber's Employee Handbook.

4. HOW TO MAKE A REPORT

In order to assist Amber in its investigations of reports made under this Policy, Amber encourages Eligible Whistleblowers to be as fulsome as possible in their reports. In particular, Eligible Whistleblowers should include details in their report around the nature of the alleged conduct (including the relevant date(s), time(s) and location(s)), the circumstances surrounding the alleged conduct, the names of the individuals allegedly involved, any evidence or witnesses of

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the alleged conduct and the relevant department or business division within Amber which has been or may be affected by the alleged conduct.

Eligible Whistleblowers may wish to include any steps they have already taken to report the alleged conduct elsewhere or to resolve their concerns regarding the alleged conduct.

Reports under this Policy can be made to any **Eligible Recipient**. An Eligible Recipient is:

- an officer or senior manager of Amber;
- an auditor or actuary of Amber; or
- any other person authorised by Amber (under this Policy or otherwise) to receive reports that qualify for protection under this Policy and/or the *Corporations Act 2001* (Cth).

Amber authorises the following Whistleblower Protection Officer and external hotline to receive reports of Reportable Conduct from Eligible Whistleblowers (via the details set out below):

(a) **Internal reporting**

Eligible Whistleblowers can choose to file a report internally to Amber's Whistleblower Protection Officer:

Name: Vanessa Newey
Title: Company Secretary
Phone: 0499 081 163
Email: vanessa.newey@amberinfrastructure.com

(b) **External reporting**

Eligible Whistleblowers may instead choose to make an external report via the Deloitte Whistleblower Services, an independent third party service provider which offers a free hotline and reporting service. This reporting service is available 24 hours, 7 days a week.

Phone: 1800 173 918
Email: whistleblower@deloitte.com.au
Website: <https://australia.deloitte-halo.com/Amber>
Post: Deloitte Whistleblower Service
Reply paid 12628 A'Beckett Street,
Victoria 8006
Fax: +61 2 9255 8328

Separate rules apply to "public interest disclosures" and "emergency disclosures" as these terms are defined in the *Corporations Act 2001* (Cth).

5. HOW WILL REPORTS BE INVESTIGATED?

All reports will be investigated by the Whistleblower Investigation Officer thoroughly and as soon as practicable upon receiving a report. In some circumstances, the Whistleblower Investigation Officer may appoint either an appropriate internal resource or external provider to assist with the investigation.

The Whistleblower Investigation Officer's details are set out below:

Name: Martyn Jackson
Title: Director
Phone: 0408 632 232
Email: martyn.jackson@amberinfrastructure.com

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Investigations will be conducted in a fair and impartial manner, and may involve gathering further evidence by interviewing witnesses and/or the individuals under investigation. In all cases, the Whistleblower Investigation Officer will take reasonable steps to maintain, and procure the maintenance by other persons of, the confidentiality of the investigation and the individuals concerned in accordance with this Policy (including but not limited to any individual who is the subject of, mentioned in or who is otherwise connected with a report made under this Policy) and to the extent required/permitted by law.

The investigation process itself will vary depending on the nature of the alleged conduct and the amount of information provided by the Eligible Whistleblower in his/her report. Each report made under this Policy will first need to be assessed to determine whether it qualifies for protection under this Policy and whether a formal, in-depth investigation is required.

If the Whistleblower Investigation Officer deems that there is insufficient information to warrant a formal, in-depth investigation or if the initial inquiry immediately identifies there is no case to answer, the Eligible Whistleblower will be advised at the earliest possible opportunity.

The Whistleblower Investigation Officer will aim to conclude the formal, in-depth investigation within a reasonable timeframe. If the report raises complex issues and it is not possible to conclude the investigation within two (2) months of the report being made, the Whistleblower Investigation Officer will attempt to notify the Eligible Whistleblower of the expected investigation timeframe.

Individuals that are the subject of a report under this Policy will be provided with a fair opportunity to address any allegations concerning their conduct. The individual will, where appropriate, be given the opportunity to bring a support person to any interviews or meetings held by the Whistleblower Investigation Officer in accordance with this Policy.

At the conclusion of the investigation process, if the allegation is substantiated the Eligible Whistleblower will be advised of the outcome and any disciplinary action to be taken. If the allegation is not substantiated, the Eligible Whistleblower will be advised accordingly. Where allegations are substantiated, Amber will make changes to its processes and systems to reduce the likelihood of recurrence of the relevant Reportable Conduct. Where an individual is found to have engaged in Reportable Conduct, the matter will be dealt with in accordance with established Amber's Employee Handbook.

The Key Roles and Responsibilities are set out at Annexure A to this Policy.

6. PROTECTIONS AVAILABLE TO WHISTLEBLOWERS

Amber is committed to ensuring that all Eligible Whistleblowers who make a report under this Policy are treated fairly and are not subjected to any detrimental treatment as a result of making a report. Eligible Whistleblowers will receive the protections available under *Corporations Act 2001* (Cth) provided that they make a report of Reportable Conduct to an Eligible Recipient. The protections are as summarised below:

(a) Protection of identity

Eligible Whistleblowers are not required to provide their name or any other identifying information when making a report under this Policy. If Eligible Whistleblowers provide such details in connection with a report, they are entitled to have their identity (including any information that is likely to lead to their identification) kept confidential, except in strict circumstances provided for under the relevant laws.

Amber will use its best endeavours to ensure that all documents and materials relating to a report made under this Policy are stored securely and that all persons involved in the handling and investigation of a report (i.e. the Whistleblower Investigation Officer and any person appointed by the Whistleblower Investigation Officer under this Policy) are appropriately qualified and are reminded of their confidentiality obligations under this Policy.

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In addition to Eligible Whistleblowers' rights under the *Corporations Act 2001* (Cth), where it is not possible to maintain complete anonymity in connection with an investigation, Amber may at its discretion allow Eligible Whistleblowers to take a temporary leave of absence or may provide other forms of support.

(b) **Protection against detriment and victimisation**

Eligible Whistleblowers are entitled to protection from any actual or threatened detriment to (or victimisation of) themselves or a third person (e.g. a friend, colleague, or family member) for making a report under this Policy.

Detriment includes dismissal of employment, injury in employment, disadvantageous alteration to position or duties, discrimination, harassment or intimidation, harm or injury (including psychological harm), or damage of any kind (including damage to property, reputation, or business or financial position).

If an Eligible Whistleblower believes that he or she has been subjected to, or threatened with being subjected to, detriment or victimisation in connection with a report made under this Policy, the Eligible Whistleblower should immediately report the alleged detrimental conduct or victimisation to the Whistleblower Protection Officer. The Whistleblower Protection Officer (or if appropriate, an internal or external resource appointed by the Whistleblower Protection Officer) will investigate the alleged detrimental conduct and report their findings to the Board. If appropriate, the Board will address the detrimental conduct, such as by taking disciplinary action against the perpetrator(s).

Further, under the *Corporations Act 2001* (Cth), an Eligible Whistleblower may be able to seek compensation and other remedies through the courts if the Eligible Whistleblower suffers loss, damage or injury because of a report made under this Policy or if Amber fails to take reasonable precautions and exercise due diligence to prevent the Eligible Whistleblower from suffering detriment or being victimised. Eligible Whistleblowers may wish to seek their own independent legal advice in this regard.

(c) **Other immunities**

Eligible Whistleblowers are entitled to certain statutory immunities, including:

- (a) immunity from any civil, criminal or administrative legal action (including disciplinary action) for making the report;
- (b) no contractual or other remedy may be enforced, and no contractual or other right may be exercised, against Eligible Whistleblowers on the basis of the report; and
- (c) in some circumstances, the information disclosed will not be admissible in evidence against Eligible Whistleblowers in criminal proceedings or in proceedings for the imposition of a penalty.

7. **MALICIOUS REPORTING AND BREACH OF CONFIDENTIALITY**

Amber will treat any malicious report as a serious matter and will render the person concerned subject to disciplinary proceedings in accordance with the Amber's relevant policies.

Given the importance of confidentiality to the effective management of this Policy, a breach of the confidentiality obligations under this Policy will also be subject to disciplinary action.

8. BREACH OF POLICY

Breach of this Policy will be considered misconduct and may lead to disciplinary action including possible termination of employment, or engagement. An individual who breaches this Policy may also be subject to civil or criminal action.

9. IMPLEMENTATION

This Policy and the contact details of the Whistleblower Protection Officer and the Deloitte external whistleblowing service provider will continually be prominently displayed and circulated throughout Amber and publicised to customers, suppliers and other stakeholders.

The commitment of Amber to complying with all applicable laws, strong corporate governance and impeccable standards of conduct and the aims and content of this Policy and the Amber's Code of Conduct will be communicated to employees and contractors during inductions and other relevant training programmes, together with practical advice on identifying and preventing any improper conduct which may be reportable under this Policy.

10. INTERNAL REPORTING AND COMPLIANCE

Subject to confidentiality and privacy considerations, the Whistleblower Protection Officer will prepare quarterly reports for the Executive Committee under a standard agenda item which has governance oversight. This Policy will be periodically reviewed and varied if necessary.

Annexure A – Key Roles and Responsibilities List

Whistleblower Protection Officer – *the designated Amber employee with responsibility for:*

- (a) *Accepting reports;*
- (b) *Protecting Eligible Whistleblowers from detriment;*
- (c) *Ensuring fair treatment for any employees mentioned in a report; and*
- (d) *Acting as a point of escalation for Eligible Whistleblowers if the report has not been dealt with fairly or in accordance with this Policy.*

Whistleblower Investigation Officer – *the designated Amber employee(s) with responsibility for:*

- (a) *Conducting preliminary investigations into reports received from Eligible Whistleblowers;*
- (b) *Interviewing witnesses; and*
- (c) *Making recommendations and reporting on findings*