

# Whistleblower Policy

**Corporate Governance**

10 September 2024

# 1 Document History

<b>Approving authority</b> Board	<b>Users</b> <ul style="list-style-type: none"> <li>All personnel with a role in the company or any of its subsidiaries, including employees, directors, contractors and auditors.</li> <li>All suppliers, their employees and their immediate families.</li> </ul>
<b>Approval/Issue date</b> 10 September 2024	<b>Obligations</b> <ul style="list-style-type: none"> <li>Register of Delegations;</li> <li>Corporate Code of Conduct;</li> <li>Bribery, Corruption, Gifts and Hospitality Policy;</li> <li>Bribery Act 2010 (UK);</li> <li>Local discrimination, corporations and workplace laws;</li> <li>Foreign Acquisition and Takeovers Act 1975 (Cth);</li> <li>Foreign Investment Review Board conditions on approval dated 20 November 2020.</li> </ul>
<b>Version</b> V3.2	
<b>Owner</b> The General Counsel and Company Secretary	

Version	Approver	Publish	Change
V1.0	Board	01/03/2018	Approval
V1.0	Board	01/05/2018	Publication
V2.0	Board	15/05/2019	Approval of amendments required by the Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019 (Cth).
V2.0	Board	1 July 2019	Publication
V2.1	Company Secretary	1 March 2020	Insertion of YourCall Code.
V2.2	Board	1 July 2020	Clarification of incident reporting (cl. 1.4). Replacement of YourCall with StopLine.
V2.3	Company Secretary	2 Sept 2020	Inclusion of UK local call number in policy
V2.4	Company Secretary	1 July 2022	Implementation at Genie Solutions
V3.0	Company Secretary	2 May 2023	Citadel Edge rebranding and consequential changes.

Version	Approver	Publish	Change
V3.1	Company Secretary	10 Sept 2024	Update to EAP contact details for UK personnel. Update to company name and minor language change.
V3.2	Company Secretary	11 Sept 2025	Rebrand to Citadel Edge

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## 2 Whistleblower Policy

### 2.1 Rationale

Citadel Edge Pty Ltd and each of its related bodies corporate (**Citadel Edge**) is committed to ensuring that its directors, officers, contractors and employees act and observe the highest standards of business and personal ethics in the conduct of their duties and responsibilities and comply with relevant legislation.

This Policy is intended to facilitate the honest reporting of actual or suspected illegal, unethical and inappropriate conduct without fear of retribution.

This Policy also ensures Citadel Edge complies with its global corporate governance requirements, and relevant legislation, including but not limited to the Corporations Act 2001 (Cth) (**Act**).

## 3 Policy statement

### 3.1 Overview

Citadel Edge makes every reasonable effort to provide a working environment that minimises incidents of misconduct. This includes providing:

- board members, contractors, and employees with appropriate support to feel confident in reporting actual or suspected misconduct; and
- simple and confidential methods to report suspected or actual misconduct.

### 3.2 Reportable conduct

This policy applies to information regarding misconduct within the Citadel Edge group of companies (**Reportable Conduct**). Reportable Conduct includes unlawful or unethical conduct, or the concealment of such conduct. It includes but is not limited to conduct that:

- breaches the company's policies, protocols or codes;
- is dishonest, fraudulent or corrupt (including bribery and the payment of 'facilitation payments');
- is unlawful, including but not limited to: theft, drug sale or use (in violation of the Corporate Code of Conduct Policy), violence, harassment or intimidation, criminal damage to property or other breaches of state or federal legislation;
- is potentially damaging to Citadel Edge' reputation including but not limited to: altering company records or data, or adopting questionable accounting practices; or
- involves harassment, discrimination, victimisation or bullying or any other kind of serious misconduct.

Reportable Conduct does not include personal work-related grievances of the discloser, unless the conduct relates to prohibited victimisation of the discloser as a result of a protected disclosure having been made. work-related grievances should be managed in accordance with Citadel Edge' Grievance Resolution Policy.

## 4 Procedures

### 4.1 Training

Citadel Edge's directors, contractors and employees will be made aware of this Policy and their responsibilities to report any Reportable Conduct. The Policy is made available for all employees to view on the internal Human Resource Information System.

Citadel Edge's broader community of stakeholders, such as its auditors, suppliers and their employees or relatives, will be notified of the ability to report misconduct through 'StopLine' through the publication of this Policy in the 'Legal' page of Citadel Edge public website.

It is Citadel Edge's Chief Financial and Operating Officer's responsibility to ensure that the board and executive leadership team are trained on how to manage whistleblowing reports, and how to mitigate fraud and corruption risks. It is Citadel Edge's General Manager of People & Culture's responsibility to ensure that all employees and contractors are trained in how to mitigate any activity of fraudulent and corrupt behaviour.

### 4.2 Internal reporting

Employees are encouraged to raise Reportable Conduct at any time with their immediate leader, and are encouraged to make every attempt to report and resolve Reportable Conduct quickly and internally. Citadel Edge will not tolerate unlawful, unacceptable or undesirable conduct and expects any employee who becomes aware of any such behaviour to make a report.

If a person is not comfortable or able to report misconduct internally, they may report the misconduct to:

- Citadel Edge' independent whistleblowing service provider, StopLine 24/7 at: <https://magentus.stoplinereport.com/> by email to [magentus@stopline.com.au](mailto:magentus@stopline.com.au), or by phone on 1300 30 45 50 (in Australia) and 0800 066 5982 (in the UK);
- Citadel Edge's Disclosure Officer (the Citadel Edge General Counsel and Company Secretary);
- Citadel Edge's auditor (PriceWaterhouseCoopers); or
- to the Australian Securities and Investment s Commission (ASIC).

A person may notify Reportable Conduct anonymously if they wish. If anonymity is important to them, we encourage them to use the StopLine system explained in the next section.

If a person discloses Reportable Conduct in accordance with this Policy, we will not disclose their identity, although we may disclose the reported facts and matters solely in order to investigate the report. If we make any disclosure, we will take all reasonable steps to reduce the risk that the discloser will be identified as a result.

### 4.3 External reporting and investigation

Citadel Edge has contracted StopLine to receive and manage a report impartially and confidentially.

Using StopLine allows a person to:

- remain completely anonymous; or
- identify themselves to StopLine only; or

- identify themselves to both StopLine and Citadel Edge.

StopLine is accessible 24/7 on the online portal <https://magentus.stoplinereport.com>. StopLine remains the intermediary at all times, receiving and forwarding communication between all parties. Citadel Edge's Officers that will have access to reports include:

- the Chief Financial and Operating Officer;
- the General Counsel and Company Secretary; and
- the General Manager of People & Culture.

StopLine can circumvent any of the above Officers upon request. A person can securely upload any relevant documentation and/or material relevant to their disclosure. After making a disclosure, a person will be provided with a unique Disclosure Identification Number (DIN) and access to a secure online Message Board.

The Message Board allows ongoing anonymous communication with StopLine and/or Citadel Edge. StopLine remains the intermediary at all times, receiving and forwarding communication between all parties. The Message Board can be used to receive updates, share further information/evidence and request support or report retaliation.

If a person wishes to make a report to Citadel Edge's auditors, they can find their contact details on the most recent Pacific Group Topco Pty Ltd Annual Report.

#### 4.4 Supporting documentation

Citadel Edge does not expect a report to include absolute proof or evidence of Reportable Conduct, but the whistleblower must have reasonable grounds to suspect Reportable Conduct has occurred. A report should show reasons for concerns and include all relevant details (dates, times, location, names of person(s)) and supporting documents available or known. Steps already taken by the person to report the matter internally, if relevant, should also be included.

Including all relevant details assists Citadel Edge to conduct thorough review, and if a reasonable basis is disclosed, a sufficient investigation.

#### 4.5 Consequences of a false report

If you have reasonable grounds to make a disclosure under this Policy, then the law provides you with protection against civil, criminal and administrative penalties.

However, anyone who knowingly makes a false report/disclosure of Reportable Conduct, or who otherwise fails to demonstrate that they had reasonable grounds to make the report may be subject to disciplinary action, including dismissal. The disciplinary action will depend on the severity, nature and circumstance of the false disclosure.

#### 4.6 Confidentiality and privacy

Citadel Edge and StopLine will ensure that all matters are handled in the strictest confidence. All reports and records will be stored securely.

A whistleblower's identity will not be disclosed by StopLine or Citadel Edge unless:

- the whistleblower consents to the disclosure; or

- the disclosure is required or permitted by law.

If the whistleblower does not want to reveal their identity, they can still report anonymously.

Citadel Edge will keep all records relating to a report of Reportable Conduct stored securely and allow them to be access only by authorised employees.

## 4.7 Unauthorised disclosure

Any person who wrongfully discloses, or participates in the disclosure of:

- the identity a whistleblower; or
- information from which the identity of a whistleblower can be inferred,

will be regarded as a disciplinary matter and will be dealt with in accordance with Citadel Edge's disciplinary procedures.

## 4.8 Protection against victimisation

Citadel Edge is committed to ensuring that any person who intends to or actually reports a Reportable Conduct, acts as a witness or participates in any way with respect to the report of Reportable Conduct is not victimised, or otherwise subject to detrimental conduct.

Citadel Edge will thoroughly investigate complaints of victimisation. If proven, those who have victimised a person will be subject to management action including disciplinary action up to dismissal.

Any person who reports Reportable Conduct will not be personally disadvantaged by having made the report by:

- dismissal;
- demotion or other alteration of your position or duties;
- any form of harassment or intimidation (including damage to reputation);
- discrimination; or
- current or future bias.

Where detrimental conduct is found to have occurred, Citadel Edge will take such reasonable steps as are necessary to remedy the conduct.

## 4.9 Support

The Disclosure Officers can initiate or coordinate support for employees who have or are in the process of making a report. The appropriate support person and/or other support services will be chosen based on the scenario and nature of the request.

As a first step, employees can contact our EAP service:

- from within Australia on 1300 687 327;
- from overseas on +61 3 8620 5300; and
- if part of our UK team, on 08083 043 698.

## 4.10 Reporting

Any material matters reported under this Policy will be reported to the Pacific Group Topco Pty Ltd Board.

## 5 4 Policy review

Citadel Edge's ELG must ensure that the following occurs when reviewing this policy:

- it is consistent with the Board's commitment to fostering compliance, ethical behaviour and good corporate compliance.
- the Policy is updated on an annual basis and/or as required; and
- any changes are made in accordance with relevant legislation and cognisant of any guidance issued by ASIC or other relevant authorities.

## 6 5 Policy adoption

This Policy was adopted by the Board on 28 May 2020 and is effective from 1 July 2020.

This policy is available on the Citadel Edge website.

The Policy may be amended by resolution of the Board. Citadel Edge's ELG should review the Policy at least annually and, if considered appropriate, will make recommendations to the Board in relation to amendments.



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