PURPOSE

Consolidated Group of Companies (CG) is committed to conducting its business honestly, ethically, and with integrity. This policy establishes a framework for reporting suspected misconduct or improper conduct and ensures that such reports are handled responsibly, confidentially, and without victimisation.

Where a person has reasonable grounds to suspect that an employee, manager, contractor, or other party associated with Consolidated Group has engaged in, or is about to engage in, conduct that is illegal, unethical, or likely to cause financial, operational, legal, or reputational harm to the company, Consolidated Group encourages that concern to be reported.

This policy is designed to support lawful disclosure, protect eligible whistleblowers, and enable Consolidated Group to identify, investigate, and address wrongdoing in a timely and appropriate manner.

OBJECTIVES

The objectives of this policy are to:

- Encourage employees, contractors, business partners, and other eligible persons to report suspected misconduct or improper conduct.
- Provide protections to whistleblowers from retaliation, reprisal, or victimisation where reports are made in good faith.
- Ensure disclosures are assessed and investigated in a fair, objective, and consistent manner.
- Maintain confidentiality of the whistleblower’s identity and the investigation, to the extent permitted by law.
- Enable corrective, disciplinary, or legal action where wrongdoing is substantiated.

SCOPE AND APPLICATION

This policy applies to all Consolidated Group directors, officers, managers, employees, contractors, labour hire personnel, suppliers, and other third parties engaged by or on behalf of Consolidated Group.

All personnel are expected to report known or suspected misconduct in accordance with this policy.

REPORTABLE CONDUCT

Reportable conduct includes, but is not limited to:

- Fraud, theft, bribery, corruption, or financial misrepresentation.
- Providing false, misleading, or incomplete information in financial records, statements, audits, or reports.
- Misappropriation or misuse of company funds, property, equipment, or resources.
- Unauthorised access to, alteration of, or manipulation of company systems, data, or records.
- Concealment, destruction, falsification, or improper alteration of records connected to company operations or legal obligations.
- Breaches of company policies, including the **Modern Slavery Policy**.

- Serious breaches of law, regulatory obligations, or ethical standards.
- Conduct that poses a significant risk to health and safety, the environment, or the reputation of Consolidated Group.

Personal work-related grievances that do not involve systemic misconduct or serious wrongdoing are generally excluded unless they relate to victimisation, breach of this policy, or misconduct beyond a personal dispute.

REPORTING PROCESS

Disclosures should be made as soon as practicable to:

- A direct Manager or Supervisor
- A member of Senior Management
- An authorised Whistleblower Protection Officer (where appointed)

Reports may be made verbally or in writing and should include sufficient information to allow the matter to be assessed and investigated.

PROTECTIONS FOR WHISTLEBLOWERS

Consolidated Group will not tolerate retaliation, reprisal, victimisation, or detrimental treatment of a person who makes a disclosure in good faith.

Where applicable under Australian whistleblower legislation, protections include:

- Confidentiality of the whistleblower's identity
- Protection from dismissal, demotion, harassment, discrimination, or other adverse treatment
- Protection from civil, criminal, or administrative liability for making a protected disclosure

Knowingly making false or malicious allegations may result in disciplinary action.

INVESTIGATION AND OUTCOMES

All disclosures will be assessed promptly and, where appropriate, investigated in a fair, confidential, and proportionate manner.

If misconduct is substantiated, Consolidated Group may take action including:

- Disciplinary action (up to and including termination)
- Contract termination
- Process or control improvements
- Reporting to regulators or law enforcement where required

RESPONSIBILITIES

- **Management**
  Responsible for ensuring this policy is implemented, disclosures are handled appropriately, and due diligence is exercised.
- **Supervisors**
  Responsible for escalating disclosures in accordance with this policy and not engaging in retaliatory conduct.

- **Employees, Contractors and Suppliers**
  Responsible for reporting suspected misconduct and complying with this policy and related procedures.

RELATED POLICIES

- Modern Slavery Policy (Policy 31)
- Code of Conduct
- WHSE Safety Management System

COMMITMENT

This policy applies to all Consolidated Group directors, management, employees, contractors, and suppliers and forms part of the conditions of engagement with the company.

Approved

Theo Tsorvas

Director

Date 13.12.2025