

Shine a Light

Flow Power Group's Whistleblowing Policy

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Revision 2.0

Revision History

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Here at Flow Power we like to do things the right way.

As such, one of our biggest priorities is ensuring we're leading by example with every action we take as an organisation. Below you will find a foreword from Flow Power's CEO Matthew van der Linden about our company's Whistleblowing Policy.

1. Introduction

As CEO of Flow Power Group, I take pride in our culture which revolves around people – i.e. the people we employ, those we engage with and those we do business with.

Transparency, honesty and fairness are essential to good relationships and these principles, which were among our founding principles, remain etched in our DNA today. We take care to do the right things in the right way. However, like any organisation, I know we could face the risk of something going wrong sometimes. And if something does go wrong, or just doesn't seem quite right, I want to know about it.

Our Shine a Light programme is one of the steps we've taken to support our commitment to high standards of ethics. The Whistleblowing Policy (the "Policy") has been developed in line with Australian legislative provisions which provide protections to certain categories of people who 'blow the whistle'. At Flow Power Group, we are extending those protections (as much as we can) to customers and prospective customers.

I invite any individual who has a serious concern about the conduct or behaviour of a Flow Power Group representative to come forward and let us know.

You can choose to remain anonymous, but please don't choose to remain silent. I understand that deciding whether or not to speak up can be difficult. However, in shining a light on something you believe to be inappropriate, you are helping us to always honour our commitment of operating with the highest standards of professional ethics.

You can find more information, including the types of things that can be reported and how you can make a report, in this Policy.

Matthew van der Linden

2. Definitions

'Flow Power Group' means Kin Power Group Pty Ltd and each of its related bodies corporate (as that term is defined in the *Corporations Act 2001*). Related bodies of Kin Power Group Pty Ltd include, but are not limited to, Progressive Green Pty Ltd, Progressive Green Trading Pty Ltd and Utilacor Pty Ltd.

'Reportable Conduct' means the conduct set out in clause 4 of this policy.

'Responsible Manager' means a person or body who is authorised to receive reports or disclosures under this policy.

'Whistleblower' means any person who makes a report and who is eligible for protection under Australian Federal Whistleblowing laws. This includes:

- existing or former directors, officers and employees of the Flow Power Group
- existing or former employees of suppliers, or individuals who supply services or goods (whether paid or unpaid) to the Flow Power Group;
- immediate family relatives or dependants of any of the parties outlined above (e.g. any spouse, parent, child (or child of a spouse), grandchild or sibling).

3. Overview

This Policy is intended to provide safe mechanisms for the reporting of actual or suspected illegal, fraudulent, corrupt or unethical conduct by Flow Power Group or any of its existing or former directors, employees or contractors. This could include actions which have occurred prior to the implementation of this Policy.

Although this Policy doesn't extend to cover customers and prospective customers (together, "**customers**"), customers who have concerns of Reportable Conduct are encouraged to contact one of our Responsible Managers, our independent Whistleblower Service or, in the case of tax or financial matters, our auditors. Contact details for these parties can be found in clause 6 of this Policy.

Flow Power Group will not tolerate any illegal, fraudulent, corrupt or unethical activity.

4. What is Reportable Conduct under this policy?

For the purposes of this Policy, Reportable Conduct means any fraud, corrupt conduct, inappropriate behaviour or illegal activity involving any Flow Power Group director, officer, employee or contractor, whether:

- actual or suspected;
- in the past, present or believed likely in the future.

This includes, but is not limited to, behaviour which

- is dishonest, fraudulent, corrupt, involves bribery or otherwise amounts to an abuse of authority;
- is illegal, including theft, drug sale or use, violence or threatened violence, harassment, intimidation or criminal damage to property;
- is in breach of Commonwealth or state legislation or local authority by-laws;
- is potentially damaging to Flow Power Group, a Flow Power Group employee or other third party (including any investor in the Flow Power Group), or the public or the financial system, such as unsafe work practices, environmental damage, health risks or substantial wasting of company resources;
- amounts to an improper state of affairs or circumstances in relation to the affairs of Flow Power Group or any investor in the Flow Power Group;
- may cause financial or non-financial loss to Flow Power Group, damage its reputation or be otherwise detrimental to Flow Power Group's interests;
- constitutes modern slavery or human trafficking, including within Flow Power Group's supply chain or customers;
- is an attempt to conceal or delay disclosure of any of the above conduct; or
- victimises a Whistleblower.

It also includes suspected misconduct, or an improper state of affairs, in relation to the tax affairs of an entity or an associate. This includes tax fraud, evasion, and failure to comply with tax laws.

Conduct that is not reportable under this policy includes conduct that is more appropriately raised under an alternative policy. For example, this policy is not intended to cover grievances which have personal rather than organisational impacts. Examples of personal grievances could include:

- Grievances in relation to any aspect of an individual's current or former employment with Flow Power Group;
- Grievances more appropriately raised under Flow Power's Anti-Bullying, Discrimination & Sexual Harassment Policy;
- Interpersonal conflict between individuals.

However, conduct is not excluded merely because it also has personal implications. Where a report contains both personal grievance elements and Reportable Conduct, the whistleblowing protections will apply to the extent a Reportable Conduct is involved.

This Policy is not intended to replace normal communication between employees and their managers (or HR). Employees with questions, concerns, suggestions or complaints that are not covered by this Policy are encouraged to speak with their manager or HR in the usual way.

5. How and to whom can I make a Whistleblowing report?

You can make a report in a number of different ways and to any of the parties listed in clause 6 of this policy. Firstly, we will address your right to anonymity.

5.1 Disclosing your identity

You are encouraged to report your concerns openly (i.e. by identifying yourself) but, if preferred, you may do so anonymously.

In choosing to identify yourself, you may provide Flow Power Group with greater ability to follow up on your report, seek any additional information or clarification required and, ultimately, to close the report out with you. Please note, however, that in closing out a report with you, we are likely to be very limited in what we can disclose.

If you have disclosed, or agreed to disclose, your identity to a Responsible Manager, your identity will not be shared with any other person or body without your express permission (except as provided for in clause 8 of this Policy).

5.2 Anonymous reporting

If you prefer to remain anonymous, you may send your report to a Flow Power Group Responsible Manager by post. Alternatively, you may wish to contact our Whistleblower Service. The Whistleblower Service can accept reports over the phone, via email, post or fax, or via a confidential portal. If you choose to send your report by email, we recommend not using your work email address for this purpose.

In the event you choose anonymity, we ask you to be cognisant of the fact that investigations can sometimes be hampered or stalled by a lack of information or detail.

5.3 What should I include in my report?

Where possible, and particularly if you have chosen to remain anonymous, you should include the following information:

- Description of the suspected or alleged incident or alleged breach ('alleged breach')
- Date (at least approximately) and time (if possible) of the alleged breach
- Name(s) of individual or individuals committing the alleged breach
- Any action you may have taken to address the alleged breach
- Name(s) of any internal and external parties impacted, or potentially impacted by the alleged breach
- Name(s) of any individuals you believe may have witnessed or otherwise been party to the alleged breach
- Any evidence you may have, e.g. emails, documentation, photos, etc.

6. To whom can I make a report?

6.1 Responsible Managers

Those able to receive reports under this policy are called Responsible Managers. The Responsible Managers are listed below:

Matthew van der Linden

Director
matthew@flowpower.com.au
D: + 61 3 9069 8898
M: + 61 418 100 600

David O'Connor

Chief People Officer
david.oconnor@flowpower.com.au
D: + 61 3 9069 1221
M: + 61 447 425 704

Suzie Crossland

Senior Legal Counsel
suzie.crossland@flowpower.com.au
m. 0419 199 782

6.2 Independent, third party reporting

6.2.1 Stopline - Independent Whistleblower Service

In addition to the above, Flow Power Group has engaged the services of **Stopline**, an independent Whistleblower reporting service.

The Whistleblower Service reporting options include:

Phone: 1300 30 45 50 (in Australia)
Fax: Flow Power, C/- Stopline + 61 3 9882 4480
Email: flowpower@stopline.com.au
On-line: <https://flowpower.stoplinereport.com>
Mail: Flow Power, C/- Stopline
PO Box 403
Diamond Creek Vic 3089

You can learn more about this service in clause 6.2.3 below.

6.2.2 Certain matters can be reported to our auditors

In the event the matter relates to Flow Power Group finances or tax, you may choose to make your report to a Responsible Manager, the Whistleblower Service or, alternatively, you can choose to contact Flow Power Group's auditors instead. The contact details for our auditors are below:

Brock Mackenzie
Partner
Grant Thornton
brock.mackenzie@au.gt.com
D +61 3 8663 6273
M +61 407 439 677

6.2.3 What is the Whistleblower Service?

If you feel uncomfortable or unable to report concerns internally, you can make a report via our external and independent whistleblowing service provider, Stopline ("Whistleblower Service"). The Whistleblower Service

acts as an intermediary, giving Whistleblowers the ability to remain anonymous, whilst giving Flow Power Group the means to obtain further information if required. Responsible Managers will be informed of reports received by the Whistleblower Service.

Whilst we would prefer that you disclose your identity to facilitate any investigation, you are not required to identify yourself to either Stopline or to the Flow Power Group. In the event you choose to remain anonymous to Flow Power Group, you will not be named in any report to Flow Power Group unless you have expressly consented to your identity being disclosed. The important thing to remember is that you are in control. That is, your choice will be respected.

In most instances, it will be the responsibility of a Responsible Manager to undertake any required investigation. However, there may be circumstances where the Whistleblower Service is engaged to conduct the investigation. Regardless of how the investigation is conducted, you will be able to receive updates through the Whistleblower Service, however there will be limitations on what can be disclosed to you.

6.2.4 What if my concerns relate to one or all of the Responsible Managers?

In the event your report relates to a Responsible Manager, the Whistleblower Service will exclude that Responsible Manager from all communications when reporting the matter to Flow Power Group. All Responsible Managers have a strict duty of confidentiality.

If your report relates to all Responsible Managers, the Whistleblower Service will refer the report directly to Flow Power Group's General Counsel, Jonathan Mitchell, who will act as the alternative Responsible Manager in that instance. The Whistleblower Service always remains the independent intermediary and will only communicate with our General Counsel as necessary.

6.3 Regulatory Bodies

In addition to the internal Responsible Managers and the Whistleblower Service, eligible whistleblowers may make a qualifying disclosure directly to the following regulatory bodies and still receive full statutory protection under the Corporations Act 2001 (Cth) and/or the Taxation Administration Act 1953 (Cth):

- Australian Securities and Investments Commission (ASIC) — for disclosures about corporate misconduct, breaches of the Corporations Act, or matters affecting the financial system. Reports can be lodged at asic.gov.au/report-misconduct.
- Australian Prudential Regulation Authority (APRA) — for matters relating to prudentially regulated entities.
- Australian Taxation Office (ATO) — for disclosures relating to tax affairs, including tax fraud or evasion. Reports can be lodged at ato.gov.au.
- A legal practitioner — for the purpose of obtaining legal advice or representation about whether the whistleblower protections apply to you.

You do not need to exhaust internal reporting channels before going directly to ASIC, APRA or the ATO. A disclosure made directly to these bodies will attract full statutory protection provided the eligibility criteria are met.

7. What happens if I make a report?

7.1 Making a report

Once a report has been received, a determination will be made as to whether there is sufficient information or grounds to undertake an investigation. Where it is determined that an investigation can or should be undertaken, the investigation will be conducted as soon as practicable and will be carried out confidentially, sensitively and thoroughly.

To help the investigation, you may be asked for further information or for clarification on your report. Other individuals may also need to be spoken to, however, your identity will not be disclosed to them or to anyone else unless you specifically provide consent for us to do so.

In order to preserve confidentiality for all parties, it is also imperative that you, as Whistleblower, maintain confidentiality.

The nature of the investigation is likely to vary depending on the nature of the concern raised but will generally involve:

- Interviewing you (where you have disclosed your identity)
- Interviewing the person or persons who are alleged to have committed the act(s)
- Interviewing any witnesses named by you, or the person or persons alleged to have committed the act(s)
- A review of any evidence or documentation provided by you, any named witnesses or the person(s) alleged to have committed the act(s)

Once all information has been received and properly considered:

- A determination will be made; and
- You will be advised that the investigation has been concluded.

If appropriate, and subject to any applicable confidentiality, privacy or legal constraints, you may be notified of the action taken. The information provided to you will likely be limited to a high-level outcome, examples of which are below:

- The report was substantiated and appropriate action has been taken
- The report was not substantiated, and no further action will be taken unless further evidence comes to light
- It wasn't possible to make a determination, and no action will be taken unless further evidence comes to light

7.2 What if I've made a report and I feel it hasn't progressed?

If, after 60 days, you reasonably believe that no action has been taken on your report, we encourage you to contact the Responsible Manager, or independent third party, that you initially reported the matter to. If you feel uncomfortable doing so or don't feel satisfied with their response, you may wish to contact an alternative Responsible Manager, the Whistleblower Service or, in the case of financial or tax matters, Flow Power Group's auditors.

8. Public Interest and Emergency Disclosures

As a last resort, where regulatory channels have been exhausted or are inadequate, there are two other specific and limited circumstances in which disclosures can be made to a journalist or a member of the Commonwealth, State or Territory Parliament; these are public interest or emergency disclosure.

Flow Power Group strongly recommends that any person considering a public interest or emergency disclosure first seek independent legal advice to ensure all statutory conditions are satisfied. Flow Power Group will not take any detrimental action against an eligible whistleblower who makes a properly qualified public interest or emergency disclosure.

8.1 Public Interest Disclosures

A public interest disclosure may be made to a journalist or parliamentarian if all the following conditions are met:

- you have previously made a qualifying disclosure to ASIC, APRA, or another prescribed body;
- at least 90 days have passed since that disclosure;

- you reasonably believe that no action has been taken, or no adequate action has been taken, in response to your disclosure;
- you reasonably believe that making a further disclosure is in the public interest; and
- you have given written notice to ASIC (or the relevant body) of your intention to make a public interest disclosure.

8.2 Emergency Disclosures

An emergency disclosure may be made to a journalist or parliamentarian if you reasonably believe that the information concerns an imminent danger to the health or safety of one or more people, or to the natural environment, and you have given written notice to ASIC (or the relevant regulator) before making the disclosure.

9. Protections under this policy

9.1 Details of the protections

Flow Power Group will, to the fullest extent possible and in accordance with the law, protect your identity and keep the report made by you confidential. Your identity may be disclosed with your consent to:

- The Responsible Manager investigating your report, or to your manager;
- As otherwise required by law.

It may be necessary to disclose information in the statement or report even if this may lead to your identification. This would only occur if it is reasonably necessary for the purposes of investigating the report, after all reasonable steps have been taken to reduce the risk of you being identified.

Although Flow Power Group may refer a whistleblowing matter to ASIC, APRA or the Federal Police without your consent, Flow Power Group will make all reasonable endeavours to notify you that it is making such referral within a timely manner. Flow Power Group may also, without your consent, disclose your identity to a legal practitioner in the course of seeking legal advice on the matter reported by you.

Despite our commitment to maintaining your confidentiality, sometimes people guess or surmise as to who has made a report. Additionally, sometimes the nature of the complaint makes it more obvious that the complaint has come from a particular team or individual. In the event this occurs, no confirmation will be made by the person investigating the report and the person(s) making the guess will be cautioned as to the need for confidentiality under this Policy, the *Corporations Act 2001 (Cth)* and the *Taxation Administration Act 1953 (Cth)*. The individual will also be reminded of defamation laws.

Flow Power Group is committed to ensuring that any person who reports Reportable Conduct, acts as a witness or participates in any way with respect to a report of Reportable Conduct is not subject to retaliation, victimisation, harassment, or intimidation of any kind. To this end, provided you have a reasonable basis for making your report, we will not allow any detrimental treatment (including any of the following) to happen to a Whistleblower for the sole reason of the Whistleblower reporting Reportable Conduct:

- Any type of harassment or bullying;
- Any type of disciplinary action;
- A decision not to promote the Whistleblower;
- A decision not to grant a salary increase to the Whistleblower;
- Rejection during probation;
- A performance evaluation in which the Whistleblower's performance is judged as being unsatisfactory solely on account of reporting the matter;

- Involuntary demotion or reassignment to a position with demonstrably less responsibility than the one held prior to the reassignment;
- Unfavourable change in the general terms and conditions of employment or contract;
- Involuntary resignation;
- Involuntary retirement;
- Termination of employment or contract; or
- Any other conduct that is discriminatory towards the Whistleblower or that damages the Whistleblower's health, reputation, business/employment or financial position.

Threats to cause detriment to the Whistleblower (whether express, implied, conditional or unconditional) are also prohibited. Under this policy, it is irrelevant whether or not the person threatened actually fears that the threat will be carried out.

In the event you feel you are experiencing reprisals, we encourage you to circle back to the relevant Responsible Manager, or Whistleblower Service or make a separate report under this Policy.

9.2 What if a Whistleblower is implicated in the Reportable Conduct?

Even though a Whistleblower may be implicated in the Reportable Conduct, that person must not be subjected to any actual or threatened detrimental action taken in reprisal for reporting that Reportable Conduct. However, reporting Reportable Conduct will not necessarily shield the Whistleblower from the consequences flowing from involvement in the Reportable Conduct itself. A person's liability for their own conduct is not affected by their disclosure of that conduct under this Policy (though in some circumstances, an admission of complicity in the Reportable Conduct may be a mitigating factor when considering disciplinary or other action).

9.3 Scope of the protections

The protections set out in this policy also apply to:

- any person who assists a whistleblower in making a disclosure (for example, a colleague who helps draft or submit a report);
- any person called upon or who volunteers to act as a witness in relation to a whistleblowing investigation; and
- any person who participates in any way in the management or investigation of a disclosure.

9.4 What if I am the subject of a report?

Flow Power Group takes its obligations to all parties seriously and will apply principles of procedural fairness and natural justice to the conduct of any investigation and findings arising under this Policy.

The possible outcomes are varied depending on the nature of the report and the resultant findings. However, possible outcomes could include, but not necessarily be limited to:

- Change to, or tightening of, a process, technology access or security
- Where a breach of this Policy is determined to have occurred, disciplinary action (up to and including termination of employment)
- Where illegal activity has occurred, reporting the offending individual(s) to the relevant authorities (where civil or criminal remedies may apply). The individual may also be subject to disciplinary action (up to and including termination of employment)
- A determination that no further action is required.

10. Duties of employees under this policy

Employees who become aware of Reportable Conduct or who have reasonable grounds to suspect Reportable Conduct have a responsibility to make a report under this policy or under other applicable policies.

11. Flow Power Group reporting & training mechanisms

Flow Power Group will report annually (or more frequently on an ad hoc basis as required) to Flow Power Group's Board on the number and type of whistleblower reports received, together with any investigation outcomes. The report will be made on a 'no names' basis so as to maintain the confidentiality of matters raised under this Policy.

Flow Power Group is committed to ensuring that all officers, employees, and relevant contractors are aware of this Policy and understand their rights and responsibilities under it. To support this commitment:

- [all new employees will receive training on this Policy as part of their induction.]
- [all employees will receive refresher training on this Policy at least annually.]
- [Managers and Responsible Managers will receive additional training equipping them to recognise, receive, and appropriately manage whistleblower disclosures.]

12. Further information

If you have questions about this Policy, or would like any further information, please speak with your manager or Human Resources.