

1.0 INTRODUCTION

Green by Nature is dedicated to upholding the highest standards of conduct and ethical behaviour in all business activities. We actively promote a culture of honesty, ethical behaviour, corporate compliance, and good governance. We encourage confidential reporting of any suspected unethical, illegal, fraudulent, or undesirable conduct within Green by Nature without fear of intimidation or reprisal.

All employees and officers are informed about the protections available under this policy and Whistleblower laws.

2.0 WHO DOES THE POLICY APPLY TO?

This policy applies to all Green by Nature team members, former team members, contractors, suppliers and their employees.

'Green by Nature team member' means all employees, managers, directors, agency staff and independent contractors, engaged on any basis including on a full-time, part-time, casual or temporary basis. Associates of Green by Nature and relatives of individuals who are eligible whistleblowers can also make a report under this policy.

3.0 WHAT CAN BE REPORTED UNDER THIS POLICY

You may make a report under this policy if you reasonably suspect that any Green by Nature director, officer, manager, team member, contractor, supplier, tenderer, or other person engaged in conduct ("Reportable Conduct") that:

- is dishonest, fraudulent, or corrupt, including bribery;
- involves illegal activity (e.g., theft, violence, harassment, criminal damage, breach of competition and consumer law, breach of privacy law, or other state or federal law violations);
- is unethical or breaches Green by Nature's policies (e.g., dishonest alteration of company records, questionable accounting practices, or wilful breaches of Green by Nature's policies);
- may cause harm to Green by Nature, a team member, or a third party (e.g., unsafe work practices, environmental damage, health risks, or abuse of Green by Nature's property/resources);
- amounts to an abuse of authority or a conflict of interest;
- may cause financial loss or damage Green by Nature's reputation or interests; or
- involves any other misconduct, improper situation, or circumstances.

Green by Nature expects reports under this policy to be made honestly, ethically, and on reasonable grounds. Persons making reports under this policy may still qualify for protection even if their disclosure turns out to be incorrect.

4.0 WHAT IF I KNOW SOMETHING?

Green by Nature employees are involved in supporting the Group maintain a culture of honest and ethical behaviours. Accordingly, if you are an eligible Discloser and you become aware of any Reportable Conduct, it is expected by Green by Nature that you will make a disclosure under this Policy.

5.0 HOW TO MAKE A REPORT

Green by Nature is committed to operating our business ethically and keeping our workplace free from unacceptable behaviour. Any allegation of misconduct will be appropriately investigated and addressed. If you have concerns, you can report them in these ways:

- Talk to a Whistleblower Protection Officer at Green by Nature.
- Share the issue with a director, company secretary, or company officer of Green by Nature.
- Send an email to whistleblower@greenbynature.com.au

We will ensure that your report is handled properly and confidentially.

5.1 GREEN BY NATURE WHISTLEBLOWER PROTECTION OFFICERS

Green by Nature Whistleblower Protection Officers will safeguard your interests and will ensure the integrity of the reporting mechanism.

Gayle Philpotts – Chief People Officer

Email: whistleblower@greenbynature.com.au

Phone: 1300 647 367

Gino Sorrentino – Chief Financial Officer

Email: whistleblower@greenbynature.com.au

Phone: 1300 647 367

Please refer to the Green by Nature website for details of Directors and other officers.

5.11 INVESTIGATIONS

When reporting to a Green by Nature Whistleblower Protection Officer you can raise your concerns anonymously.

Green by Nature encourages you to share your identity when making a disclosure to aid a thorough investigation into the Reportable Conduct.

Green by Nature will investigate all cases of Reportable Conduct as soon as possible after the matter has been reported and, if appropriate, provide feedback to the Whistleblower regarding the investigation's progress and/or outcome (subject to considerations of the privacy of those against whom allegations are made).

Investigations will be conducted in a timely, thorough, confidential, objective, and fair manner and as is reasonable and appropriate relating to the nature of the Reportable Conduct and all of the circumstances.

It will usually be appropriate for the Whistleblower Protection Officer to refer the complaint to a person that has experience in the area of the alleged Reportable Conduct. The person investigating may need the assistance of experts or other professional advisers to conduct a preliminary investigation.

If there is a conflict of interest or where the Whistleblower Protection Officer determines the matter should be investigated by an external third party, the investigation will be referred to an objective subject matter expert, such as a law firm or professional services firm, for investigation.

Green by Nature will give the Whistleblower an explanation if it deems an investigation is not required.

5.1.1.1 ANONYMITY EXTERNAL REPORTING

When reporting to an eligible external recipient, i.e. Australian Securities and Investments Commission (ASIC) or the Australian Prudential Regulation Authority (APRA), you are required to provide your contact details. The contact details will only be provided to a Whistleblower Protection Officer with your consent.

6.0 PUBLIC INTEREST AND EMERGENCY DISCLOSURES

6.1 PUBLIC INTEREST DISCLOSURES

You may make a Public Interest disclosure if you have reasonable grounds to believe that reporting your concerns to a journalist or parliamentarian would be in public interest.

There are criteria required to make a Public Interest disclosure:

- You must have previously made a report to ASIC or APRA that satisfies the criteria of a Reportable Conduct by an eligible Discloser to an eligible recipient.
- At least ninety (90) days have passed since you report your concerns to ASIC or APRA, and you do not have reasonable grounds to believe that action to address your concerns is being or has been taken.

- After ninety (90) days from when you reported to ASIC or APRA, you give ASIC or APRA a written notice that includes sufficient information to identify your earlier report and states your intention to make a public interest disclosure e.g. this could be by contacting the ASIC officer who considered your concerns and quoting the reference number of your case.
- You report your concerns about misconduct or an improper situation or circumstances or a breach of the law to a journalist or parliamentarian. The extent of the information disclosed is no greater than is necessary to inform the recipient about your concern.

7.0 EMERGENCY DISCLOSURES

You may make an Emergency disclosure if you have reasonable grounds to believe that the information in your report concerns substantial and imminent danger to the health and safety of one or more people or to the natural environment.

There are criteria required to make an Emergency disclosure:

- You must have previously made a report to ASIC or APRA that satisfies the criteria of a Reportable Conduct by an eligible Discloser to an eligible recipient
- You give ASIC or APRA a written notice that includes sufficient information to identify your earlier report and states your intention to make an emergency disclosure and quote the reference number of your previous report to ASIC
- You report your concerns about the substantial or imminent danger to a journalist or parliamentarian. The extent of the information disclosed is no greater than is necessary to inform the recipient about the substantial and imminent danger.

7.1 IMMUNITY FOR DISCLOSURE

If a Discloser makes a disclosure protected by Whistleblower Laws, the discloser cannot be subject to any civil or criminal liability for making the disclosure and cannot be subject to any contractual breach or on the civil claim on the basis of the disclosure.

No contract of employment or contract for services can be terminated on the basis that a protected disclosure constitutes a breach of contract.

7.2 VICTIMISATION PROHIBITED

Whistleblower Laws prohibit any person or organisation from:

- Engaging in any conduct that causes detriment to any person because that person or another person made a disclosure about a Protected Matter pursuant to Whistleblower Laws;
- Or carrying out any threats to cause detriment to any person (where expressly or implied threats) because that person (or another person) made a disclosure about a Protected Matter pursuant to Whistleblower Laws.

Where a person or company engages in breaches of these protections, significant fines apply, persons who are adversely affected may obtain compensation orders from a Court in relation to any detriment caused.

Persons who have had their contracts terminated in contravention of these protections may also have their contracts reinstated by a Court.

8.0 MONITORING AND EVALUATION

Green by Nature continually provides education to employees and promotes awareness of Whistleblower protections contained in Part 9.4AAA of the *Corporations Act 2001*. This is achieved via an annual email to all staff reminding them of the processes contained in this policy. The Chief People Officer (Gayle Philpotts) is responsible for the monitoring the effectiveness, outcomes and resources for this policy.

9.0 DEFINITIONS

APRA: Australian Prudential Regulation Authority

ASIC: Australian Securities and Investments Commission

- Discloser/Whistleblower: the person eligible to make a disclosure protected by whistle-blower laws. Disclosers may be:
 - employee of Green by Nature, or a related company or organisation
 - officer of Green by Nature, or a related company or organisation
 - person (or employee of a person or entity) who has supplied goods or services to Green by Nature, or a related company or organisation – can be either paid or unpaid, and can include volunteers
 - associate of Green by Nature, usually a person with whom the company or organisation acts in concert
 - spouse, relative or dependant of one of the people referred to above, or a dependant of such an individual's spouse.

Protected matters: types of matters which are protected by whistleblower laws. Matters where the Disclosure has reasonable grounds to suspect that the information disclosed misconduct, or an improper situation or circumstances, in the relation to the Group.

Reportable conduct: conduct is reportable if a Discloser has reasonable grounds to believe that a board member, top management, manager, officer, employee, contractors, supplier, consultant, or other person who has business dealings with Green by Nature has engaged in conduct which is:

- Dishonest, fraudulent, or corrupt
- Illegal activities
- Unethical, including any breach of the Group's relevant policies
- Potentially damaging to the Group, its employees or a stakeholder
- Misconduct or an improper state of affairs

- A danger, or represents damage to the public or financial system
- Harassment discrimination, victimisation, or bullying

Whistleblower laws: the protections contained in Part 9.4AAA of the *Corporations Act 2001*

10.0 REFERENCES

- Corporations Act 2001
- Human Right and Anti-Discrimination
- Corporate Social Responsibility

'Green by Nature' is a registered trademark and is wholly owned by Australasian Landscape Services HoldCo PTY LTD (ACN 652 220 974) and its subsidiaries. For the purposes of this policy, any reference to 'Company' or 'Green by Nature' includes all entities.