

Whistleblower Policy

Application and compliance	This Policy applies to all of Steel & Tube and its subsidiaries (Steel & Tube)	
Fundamental Policy statement	This policy sets out the process for raising concerns about actual, anticipated or strongly suspected wrongdoings by any employee or more generally by or within Steel & Tube.	
Responsibilities	Persons	Responsibility
	Company Secretary	Administration of the policy
	Audit & Risk Committee	Three yearly review
Purpose of this Policy	<p>The purpose of this policy is to ensure that all those involved with Steel & Tube feel safe and confident about raising any concerns regarding serious wrongdoing, with Steel & Tube having a reporting and investigating framework which protects those making a disclosure from any repercussions.</p> <p>The policy sets out what a serious wrongdoing is, who a serious wrongdoing can be reported to, and how Steel & Tube will address such wrongdoings. Reporting serious wrongdoing assists with the management of risk and encourages transparency and openness.</p> <p>Steel & Tube follows all laws and practices that protect the rights of those who raise concerns about wrongdoings by any employee or more generally by or within Steel & Tube, including the Protected Disclosures (Protection of Whistleblowers) Act 2022.</p>	
Scope and who the Policy applies to	This policy applies to all directors, managers, employees, temporary staff, contractors, and consultants of Steel & Tube.	
Serious Wrongdoing	<p>Under this policy, a serious wrongdoing includes any act, omission or course of conduct that may include but is not limited to:</p> <ul style="list-style-type: none"> • Conduct or practices which are dishonest or breach any law • Breach of any company policy • Sexual harassment • Inappropriate accounting, accounting controls or auditing • Corrupt activities • Theft or fraud • Significant mismanagement or waste of funds or resources • Actions or behaviours that pose a serious risk to employee health and safety or Steel & Tube property and equipment • Conduct that is a serious risk to public health, public safety, or the environment 	

Confidentiality	<p>Steel & Tube encourages those who report any concerns regarding serious wrongdoing to also provide his/her contact details, which will be kept confidential, in case further information is required and to update him/her on the investigation.</p> <p>Steel & Tube commits to ensuring no retaliatory action, unfair treatment, or victimisation will occur because of reporting concerns, as protected by law.</p> <p>Steel & Tube understands anonymity may be desired, in which case every effort will be made to protect and conceal the identity of anyone who reports his/her concerns.</p> <p>Those who report any concerns regarding serious wrongdoing are encouraged to keep concerns confidential while an investigation is being carried out to avoid the investigation and the subject of the investigation being compromised before the concern is resolved.</p> <p>Individuals who report concerns in good faith are granted immunity from civil, criminal, or disciplinary action as a result of making the disclosure, provided the disclosure is made in accordance with the relevant reporting process. This is NOT immunity from the consequences of serious wrongdoing by the discloser themselves.</p>
Reporting and Investigation Framework	<p>Where an individual wishes to report a serious wrongdoing that person should follow the process set out in the Reporting and Investigation Framework in the schedule to this policy.</p> <p>Where a report of a serious wrongdoing is made in accordance with the Reporting and Investigation Framework, the director or officer of the company receiving the report shall investigate the matter in accordance with the process set out in the Reporting and Investigation Framework.</p>
Non-retaliation	<p>Steel & Tube encourages an open and transparent workplace, with disclosures of serious wrongdoing being a part of this.</p> <p>Steel & Tube will not tolerate any activity which discourages or disregards the reporting of serious wrongdoings.</p> <p>Any person who retaliates against the discloser of a serious wrongdoing may be considered to be involved in an act of serious misconduct.</p>
Good faith	<p>All allegations must be made in good faith.</p> <p>If an allegation is made that is not substantiated and found to be made with either malicious intent or on a fraudulent basis, this will be viewed as serious misconduct and may lead to termination of employment.</p> <p>The protection under the Protected Disclosures Act 2022 and this policy will not apply to disclosures of this nature.</p>
Ownership & review	<p>Approver: Steel & Tube Board Reviewer: Audit & Risk Committee Owner: General Manager Team and Customer Experience Secretary Review: Three yearly or as required Date: 21 February 2025</p>

Schedule - Reporting & Investigation Framework

Reporting Process

Any concern about a serious wrongdoing should be raised with:

- General Manager, Team and Customer Experience; and / or
- General Counsel

Details of any allegation will be shared between the General Counsel, the GM Team and Customer Experience and the CEO, provided those persons are not alleged to have been involved in or associated with the serious wrongdoing.

In circumstances where it is not suitable to raise a concern with the General Manager, Team and Customer Experience or General Counsel, the concern should be raised directly with the CEO.

If a person reasonably believes that he or she cannot approach any of the above because they may be involved or associated with the serious wrongdoing, the matter should be referred to the Chair of the Audit & Risk Committee or the Chair of the Board of Steel & Tube.

Concerns should generally be raised internally. However, reports may also be made directly to an appropriate regulatory authority at any time. An action or recommended action on the matter will be, where possible, be provided within 20 working days after the date that the allegation was made.

Reporting

It is preferred that any allegation is made in writing and clearly identifies and describes the serious wrongdoing and the person(s) involved. Any allegation should include enough information about the incident or situation to allow for an investigation to be conducted.

Investigation process

The investigation process will vary on a case-by-case basis, as it is dependent on the exact nature of serious wrongdoing reported. All investigations will be conducted in a fair, reasonable, objective, and efficient manner which resolves the issue in the most just manner possible. A disclosure with detailed allegations that are able to be substantiated through witnesses or other verification will assist in the resolution of the concerns.

Those reporting concerns are encouraged to keep their concerns confidential while an investigation is conducted. Failure to maintain confidentiality may affect the fairness of the process and therefore the outcome.

Once the allegation of the serious wrongdoing has been raised, the person who the allegation was raised with will, where possible, properly examine the allegation within 20 working days and decide on whether a larger scale in-depth investigation is required.

If contact details were provided, at the end of the initial investigation period the person who the allegation was raised with will report back to the person who has made the allegation with the outcome of the investigation.

The person receiving the allegation may decide that no action is required or the matter is best addressed by other means. In this case, the discloser will be informed of this decision and provided with reasons for it.

The decision as to whether an investigation will be escalated will depend on the nature and severity of the allegation and the findings that the initial investigation uncovers.

Any person alleged to be involved in a serious wrongdoing will have the right to answer the allegations. The person who submits an allegation can at any point during the investigation voice his / her concerns and be kept informed on the progress of the investigation.
