



SPEAK-UP STANDARD

COMPLIANCE

DRA Global

ABN 75622581935

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APPROVALS

Description	Name	Title	Signature	Date
Approval	Andrew Naude	Chief Executive Officer		2 December 2020

REVISION RECORD

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DEFINITIONS

Terms	Definition
“APRA”	The Australian Prudential Regulation Authority
“ARC”	The Audit and Risk Committee, a sub-committee of the Board
“ASIC”	The Australian Securities and Investments Commission
“ATO”	The Australian Taxation Office
“Board”	The board of directors of DRA Global
“CEO”	The Chief Executive Officer of DRA Global, being a member of the Board (often referred to as the Managing Director of DRA Global)
“CFO”	The Chief Financial Officer of DRA Global
“Corporations Act”	The Corporations Act 2001 (Cth)
“Detrimental Treatment”	Includes dismissal, injury, demotion, harassment, discrimination, disciplinary action, bias, threats, harm, and damage to property, reputation or a person’s business or financial position or other unfavourable treatment
“Director”	Member of the Board
“Discloser” or “Whistleblower”	A person who has made a Protected Disclosure
“DRA Global”	DRA Global Limited, registration number ACN 622 581 935
“DRA Group”	DRA Global and its subsidiaries, associates and joint ventures
“Employees”	Any employee of the DRA Group, including Directors, prescribed and other company officers, permanent and temporary staff
“EVP”	Executive Vice-President
“Misconduct”	Misconduct or an improper state of affairs or circumstances within the DRA Group, including any misconduct or an improper state of affairs in relation to the tax affairs of the DRA Group
“Protected Disclosure”	The part of a disclosure relating to a Reportable Matter contained in a Speak-Up Report
“Recipient”	The person to whom a Speak-Up Report is made
“Reportable Matter”	Misconduct within the DRA Group, including conduct that may be illegal, unethical or improper, or any breach of the DRA Group’s ethics policy and Code of Conduct, by an Employee or Third-Party
“Senior Management”	Any person to whom authority has been granted by the CEO in terms of a delegation of authority from the CEO
“Speak-Up Protection Officer”	The individual named herein that is responsible for administering the day to day activities associated with Speak-Up Reports, the DRA Group Speak-Up policy and this Standard, through the Speak-Up Protection Office
“Speak-Up Report”	A verbal or written report by an individual through one of the designated reporting channels outlined in the DRA Group Speak-Up policy or this Standard
“Standard”	This Speak-Up standard
“Tax Administration Act”	The Australian Tax Administration Act 1953 (Cth)
“Third-Parties”	Current and former suppliers, contractors, sub-contractors and service providers to any DRA Group entity (and their current and former employees), any associates of these parties or their family members, as well as other persons covered by “Speak-Up / Whistleblower legislation” applying in a country in which the DRA Group operates

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LIST OF ANNEXURES

Annexure A: APAC Regulations

Annexure B: EMEA Regulations

Annexure C: AMER Regulations

1 SCOPE

This Standard applies to all companies, joint ventures and operations within the DRA Group.

This Standard applies to all current and former Directors and Employees of the DRA Group as well as Third Parties.

This Standard does not replace other policies, frameworks, standards and procedures that apply in relation to particular types of activities and should be read in conjunction with such other documents and approvals under those documents obtained.

2 OBJECTIVES

The objective of this Standard is to clearly define and articulate the system by which the DRA Group governs procedures relating to:

- Submitting Speak-Up Reports: Provide guidance on how relevant individuals can report a concern about misconduct or an improper state of affairs or circumstances within the DRA Group;
- Handling Speak-Up Reports: Provide a transparent framework for how the DRA Group will receive and handle concerns reported;
- Investigating Protected Disclosures: Provide a framework for how selected individuals will investigate and report concerns marked as Protected Disclosures;
- Protecting Disclosers: Ensure that those who report concerns can do so safely and with the confidence that they will be protected and supported;
- Reporting: Ensure that the submission of Protected Disclosures and the results of any investigations are reported timeously to identified internal and external recipients; and
- Governance: Provide a framework for the management, rollout, approval and amendment of this Standard, as may be required.

3 CONTEXT AND PURPOSE

The DRA Group's Values and Code of Conduct set the expected standards of behaviour and establish the foundation of the DRA Group's culture, which is committed to conducting its business with honesty and integrity. Anyone who suspects Misconduct within the DRA Group are encouraged to speak up as soon as possible, so that the matter can be investigated, and action taken as necessary.

The Board, CEO and Senior Management are committed to ensuring that individuals can safely report information about Misconduct without fear of reprisal or detrimental treatment and be assured that all reports made under this Standard are treated seriously.

4 KNOWLEDGE OF THIS STANDARD

All Employees are required by the Code of Conduct to make all decisions in the best interests of the DRA Group and within the law. Acting within the law means not only complying with any written law (legislation) but also complying with judge-made law. Examples of judge-made law includes obligations on an Employee to act honestly, diligently and in good faith in the course of their employment and not allow non-work-related activities to unduly influence decisions and conflict with the proper performance of the Employee's duties. Employees should consult with their business' legal support to ascertain whether any specific conduct in the course of their employment is within the law.

This Standard is to be regularly consulted in terms of ascertaining what actions are to be taken regarding Misconduct within the DRA Group. This Standard will be freely accessible on the DRA Group Intranet and the DRA Global website, with changes communicated within the DRA Group in as practical a manner as possible.

All relevant Employees and Third Parties are required to be fully knowledgeable of, and adhere to, this Standard. The Group Compliance Officer will regularly provide training on this Standard but Employees within the DRA Group that have one or more direct reports are required to regularly communicate the requirements of this Standard to their teams and ensure that they are aware of its contents. To the

extent that an Employee or Third Parties violate this Standard, the Employee and / or their manager may be liable to appropriate disciplinary action, including possible termination of employment.

5 APPLICATION OF THIS STANDARD

All Directors, Employees and Third Parties must safeguard against any form of fraud, deception, dishonesty, bribery or corruption, and conflicts of interest must be avoided. All individuals have a responsibility to help detect, prevent and report immediately instances of Misconduct.

The DRA Group is committed to complying with all laws of the jurisdictions in which it operates, including those relating to “Speak-Up / Whistleblower legislation” and protections in place. The DRA Group’s Speak-Up policy and this Standard reflects the highest standard of those laws and applies them across the DRA Group. Specific legal requirements and protections that apply to a country or region are set out in the annexures to this Standard and should be considered prior to making a Speak-Up Report.

The DRA Group’s Speak-Up policy and this Standard is available via the DRA Group Intranet and the DRA Global website: <http://www.draglobal.com>.

The application of this Standard is managed through the following individuals or forums:

- The Board is responsible for:
 - Approving the DRA Group’s Speak-Up policy and any material amendments thereto;
 - Reviewing how management have handled Protected Disclosures; and
 - Promoting the desired culture of the DRA Group and monitoring the DRA Group’s reputation, culture and commitment to honesty, compliance and ethical conduct.
- The CEO is responsible for:
 - Implementing the DRA Group’s Speak-Up policy and Standard and for the DRA Group’s compliance with regulatory obligations; and
 - Ensuring appropriate action is taken when findings of misconduct or wrongdoing are made.
- The CFO is responsible for:
 - Ensuring this Standard is reviewed, as required;
 - Ensuring the integrity of the DRA Group’s Speak-Up processes and that compliance with the DRA Group’s Speak-Up policy and this Standard is monitored;
 - Overseeing the work of the Speak-Up Protection Officer and, in that capacity, for:
 - Providing advice about the DRA Group’s Speak-Up policy and this Standard to the business and to those who may wish to make a Speak-Up Report;
 - Receiving, storing and assessing Speak-Up Reports;
 - Allocating reports for investigation, reviewing investigation plans and draft investigation reports;
 - Overseeing risk assessments and enabling support, protection and feedback to Disclosers;
 - Maintaining a register of all reports made under this Standard – this will include a record of any investigation and the outcome of those investigations; and
 - Providing the Board (via the ARC) information on Speak-Up Reports as outlined in this Standard.
- All Recipients, investigators and those involved in the handling of Speak-Up Reports and Protected Disclosures are responsible for:
 - Maintaining the confidentiality of the Discloser’s identity in accordance with this Standard;
 - Assisting in providing support, protection and feedback to Disclosers who have made a Speak-Up Report to them; and
 - Creating and maintaining a positive Speak-Up culture.

- Human resources officers are responsible for:
 - Assisting the Group Compliance Officer with facilitating training on the DRA Group's Speak-Up policy and this Standard is completed and communications issued to all Employees and Third Parties, including new Employees and Third Parties;
 - Ensuring workplace grievances are handled according to grievance policies and procedures and matters of a systemic or serious nature are referred back to the Speak-Up Protection Officer as appropriate;
 - Providing assistance to Recipients, investigators and those involved in the handling of Speak-Up Reports, as well as those who are the subject of a Speak-Up Report;
 - Managing disciplinary processes for Employees who may have been identified as having breached the DRA Group's Speak-Up policy, this Standard or committed some other wrongdoing identified via a Speak-Up Report;
 - Providing assistance and support to anyone concerned about reprisals for making or wanting to make a Speak-Up Report; and
 - Promoting a positive Speak-Up culture within the DRA Group.
- Group Risk need to:
 - Review issues identified through the Speak-Up process and determine whether they present material individual or systemic risks and / or are immediately managed in accordance with the risk management standard;
 - Consider whether issues present concerns in relation to the desired risk culture of the DRA Group; and
 - Evaluate whether this Standard, together with the accompanying processes and procedures adopted, are suitable to address the risks associated with safeguarding against any form of fraud, deception, dishonesty, bribery or corruption and detecting, preventing and reporting instances of Misconduct.
- Group Internal Audit is to consider whether this Standard, together with the accompanying processes and procedures adopted, are operating effectively to address the risks associated with:
 - Safeguarding against any form of fraud, deception, dishonesty, bribery or corruption; and
 - Detecting, preventing and reporting instances of Misconduct.

Group Internal Audit is to make any recommendations in this regard to the ARC.
- Senior Management at every level are responsible for ensuring that the DRA Group's Speak-Up policy, this Standard and the DRA Group's Speak-Up processes are followed.
- All Employees and Third Parties:
 - Must always comply with the DRA Group's Speak-Up policy and this Standard and work to create a positive Speak-Up culture;
 - Have a responsibility to report any Misconduct or breach of the DRA Group's Code of Conduct or policies;
 - Must not cause any Detrimental Treatment to Disclosers or those that assist in an investigation; and
 - Must act honestly when reporting and responding to concerns or investigations relating to the DRA Group's Speak-Up policy and this Standard.

6 SUBMITTING SPEAK-UP REPORTS

6.1 Overview

In recognition that those that work for and with the DRA Group can be the first to uncover improper conduct, the Board and Senior Management encourage anyone who suspects Misconduct within the DRA Group to speak up.

The DRA Group will support those who speak up and protect them from any Detrimental Treatment for doing so. Refer further to this Standard for the protections and support offered.

Information or advice about making a Speak-Up Report can be obtained by contacting the Speak-Up Protection Officer, Todd Reid, by emailing: speakupprotectionofficer@draglobal.com.

6.2 Who May Make a Speak-Up Report?

Anyone to whom this Standard applies may make a Speak-Up Report, which must be handled in accordance with this Standard.

People other than those to whom this Standard applies are welcome to raise concerns about Misconduct or complain about the DRA Group's operations. These will be taken seriously and appropriately handled but may not always be processed in accordance with this Standard.

6.3 What to Report

Individuals are encouraged to speak up about any genuinely held suspicion of Misconduct in relation to the DRA Group. That includes conduct that may be illegal, unethical or improper, or any breach of the DRA Group's ethics policy and Code of Conduct, which may impact the DRA Group's operations or relate to the actions of a Third-Party acting for the DRA Group.

Examples of a Reportable Matter include where Directors, Employees or Third Parties have engaged in any Misconduct in relation to the DRA Group, such as:

- Failing to comply with laws, regulations or other legal obligations;
- Unauthorised use of resources, theft, dishonest, fraudulent, criminal, unlawful or corrupt activity;
- Price-fixing, misleading and deceptive conduct, especially on a bid, proposal, offer or contract;
- Unethical behaviour, serious failure to comply with appropriate professional standards, discrimination, human rights abuses, breaches of our policies or our Code of Conduct, conflicts of interest;
- Conduct or practices that present a real risk of damage to public health or public safety, the DRA Group, our people, customers, third parties or the environment;
- Financial irregularity (including fraud against the DRA Group or a customer, supplier or tax authority);
- Information that indicates misconduct or an improper state of affairs in relation to the tax affairs of DRA Group; or
- Conduct or practices that may cause financial loss to the DRA Group or damage the DRA Group's reputation.

6.4 What Speak-Up should not be used for?

Reports should not be made under this Standard about business as usual risks or issues, disagreements over business decisions or minor matters. Those matters should be raised with line management or the human resources officer for that business or country of operation.

Reports relating to personal work-related grievances should not be made under this Standard.

Examples of a personal work-related grievance include:

- An interpersonal conflict between the person raising the matter and another employee;
- A decision that does not involve a breach of workplace laws;
- A decision about the engagement, transfer or promotion of the person raising the matter;
- A decision about the terms and conditions of engagement of the person raising the matter; or
- A decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the person raising the matter.

These matters should be raised in accordance with each business' written workplace disputes or grievance procedures. Advice can be sought from a human resources officer.

Reports containing information which is known to be false should not be made under this Standard. It is a serious breach of the DRA Group's Speak-Up policy and this Standard, and in some countries in which the DRA Group operates it is a criminal offence, to knowingly raise false information or allegations.

6.5 When to Report

A Speak-Up Report can be made at any time, including outside of business hours and should be made at the earliest possible stage after a suspicion of Misconduct arises. This provides the DRA Group with the best opportunity to effectively address the matter and take precautionary or preventative action.

6.6 How to Report

Speak-Up Reports should be made honestly and on the basis of reasonable grounds. The DRA Group will support anyone who honestly reports concerns under this Standard, even if they turn out to be mistaken or unsubstantiated. A Speak-Up Report may be made verbally, via email or online, depending on the most comfortable method for the reporter. You can choose to give your name or to report anonymously. Anonymous concerns are best raised via email or the web, so that there can be two-way communication enabling the DRA Group to:

- Ask for further information; and
- Provide feedback on the progress or outcome of the Speak-Up Report.

To ensure confidence in the DRA Group’s Speak-Up arrangements, the DRA Group has contracted with external service providers in certain regions to receive Speak-Up Reports on its behalf and provide language translation as appropriate. These services, which are manned by professional and experienced investigators, are completely secure and only the information contained in the report will be passed onto the DRA Group for investigation.

A Speak-Up Report should be made via the Speak-Up service or to the DRA Group Speak-Up Protection Officer using the details in the table below.

Region	Service Provider	Free Phone	Email	Online
APAC	Deloitte Halo	+61 (1) 800 173 918	DRAwhistleblowerservice@deloitte.com.au	www.DRAwhistleblowerservice.deloitte.com.au
EMEA	Deloitte Tip-Offs	+27 (0) 800 384 427 or +27 (0) 31 571 8757	dra@tip-offs.com	www.tip-offs.com
Americas	Internal (Americas legal representative – Melissa Struzzi)	+1 724 754 9799	melissa.struzzi@draglobal.com	N/A
Global	Internal (Speak-Up Protection Officer – Todd Reid)	+61 861 635 977	speakupprotectionofficer@DRAGlobal.com	

Alternatively, if you feel uncomfortable raising the matter with the Speak-Up Protection Officer, a report can be made to:

- An EVP or Human Resources Officer, by email, telephone or face to face; or
- To the CEO, CFO, any Director of DRA Global or to DRA Global’s External Auditor or internal audit, by email or by post.

A list of EVPs, Human Resources Officers, the CEO, CFO and Directors can be found on the DRA Group intranet or DRA Global website (as applicable).

In some jurisdictions, Reportable Matters may also be reported to regulators. For details of the appropriate regulators and auditors for the different countries of operation, please see the annexures to this Standard.

6.7 Information you need to report

For a Speak-Up Report to be appropriately considered, it must contain as much information as possible. Although there should be a reasonable basis for the Speak-Up Report, proof is not necessary. Information on a Reportable Matter should include:

- A statement detailing the information that leads to the individual to suspect the Reportable Matter has or is occurring;
- Dates, times and locations involved;
- Name of the person(s) involved;
- Possible witnesses to the events;
- Documentation and evidence of the events if available (e.g. papers, invoices, photos, emails); and
- Any steps already taken to report the matter elsewhere or to resolve the concern.

If a report does not contain sufficient information to form a reasonable basis for investigation, additional information may be requested. If this additional information cannot be obtained, the investigation may not be able to be carried out and the report closed.

Speak-Up Reports will be assessed or investigated in accordance with the process set out in this Standard.

7 HANDLING SPEAK-UP REPORTS

7.1 Assessing a Speak-Up Report

Once a Speak-Up Report has been made, it must be assessed by the Recipient. If the report contains information relating a Reportable Matter, the part of the report relating to a Reportable Matter will be considered as a Protected Disclosure and will progress in accordance with this Standard.

If the report is not considered to be a Reportable Matter, the matter will be referred to an appropriate department within the DRA Group for consideration (e.g. Human Resources, Finance, Risk, Legal, etc) and the individual making the Speak-Up Report (where contact details are provided) will be informed of this via the avenue through which they reported (e.g. hotline or a Recipient). The matter will then no longer be treated in accordance with this Standard.

7.2 Maintaining confidentiality

All Protected Disclosures must be handled confidentially. Recipients, investigators and anyone else involved in the handling of Protected Disclosures must not reveal the Discloser's identity or information that is likely to lead to their identification to anyone (unless required by law) without the Discloser's consent. Information about the Protected Disclosure can only be disclosed if it is reasonably necessary for the report to be investigated.

Disclosers will be asked to consent to sharing the information contained in their Protected Disclosure (but not their identity), so that the Protected Disclosure can be considered in accordance with this Standard. Disclosers who withhold consent must understand that depending on the nature and seriousness of the matters raised, the DRA Group may proceed to use any information reasonably necessary for the report to be investigated.

Recipients, investigators and anyone else involved in the handling of Protected Disclosures must take all steps to reduce the risk that a Discloser will be identified, including:

- Training Recipients and investigators of Protected Disclosures on how to maintain confidentiality;
- Removing as much identifying information as possible when processing the Protected Disclosure (e.g. making the language gender neutral when passing it to investigators); and
- Keeping all records and communications of Protected Disclosures secure.

Anonymous Disclosers (who have not given their name at all) can choose to remain anonymous over the course of any investigation and afterwards.

7.3 Assessing the risks to the Discloser

The risks to a Discloser must be assessed in order to determine the best ways to mitigate the risk of reprisal or detriment caused to the Discloser.

7.4 Roles and responsibilities for assessments

Where a Speak-Up Report has been made to an EVP, human resources officer or the Head of Legal in the US via the internal Speak-Up hotline for the Americas, they will:

- Assess the Speak-Up Report to determine whether it is a Protected Disclosure;
- Obtain consent from the Discloser to share the information in the Protected Disclosure; and
- Assess the risks to the Discloser.

Where the Speak-Up Report has been made to the Speak-Up Protection Officer, an external speak up service provider / facility, the CEO, CFO, an internal auditor or a Director, these will be referred to the Speak-Up Protection Office to conduct the above assessments and obtain consent.

All assessments will be made according to consistent criteria set out in guidance issued to Recipients and should take place within 5 days of the receipt of a Protected Disclosure and prior to the commencement of any investigation. All assessments (even if anonymised) must be sent to the Speak-Up Protection Officer and stored securely.

7.5 Allocating the Protected Disclosure for investigation

All Protected Disclosures will be taken seriously. The best way to determine whether Misconduct is occurring and how to stop, prevent or address such conduct will be carefully considered. In many cases this will be through an investigation, but some matters may be handled differently (e.g. audits, changes to policies or controls).

Matters for investigation will be allocated by the Speak-Up Protection Officer to investigators who are independent of the alleged Misconduct or other matters referred to in the Protected Disclosure. On a case by case basis, the investigation officer may be either a manager, Senior Management, internal / external legal counsel or another suitably qualified person.

A matter will, in most cases, be allocated for investigation within 5 working days of the Protected Disclosure and Discloser risk assessments being completed.

7.6 Allocating and handling Speak-Up Reports alleging senior Misconduct

If a Speak-Up Report alleges Misconduct by a member of the Board, other than the Chair, or the CEO, CFO or an EVP, the matter will be referred to the Chairperson of the Board for assessment and handling. The Chairperson will have access to resources and advice and be assisted by relevant Employees, as appropriate, considering reporting lines and potential conflicts of interest.

Should a Speak Up Report allege Misconduct by the Speak-Up Protection Officer or the Chairperson of the Board, the matter will be handled by an independent Senior Management representative of the DRA Group.

In these cases, the principles of the DRA Group's Speak-Up policy will apply, and this Standard followed as appropriate to fulfil those principles.

7.7 Feedback to the Discloser

Recipients of Protected Disclosures should ensure that information about how the matter is being handled is provided to the Discloser on a regular basis. This includes information, as appropriate, about the progress of the matter and, where possible, the outcomes of any investigations.

Information provided may be limited due to privacy considerations, fairness to all involved and the need to ensure the integrity of investigations.

It is the responsibility of the Speak-Up Protection Officer to ensure feedback is provided to the Discloser or to the relevant Recipient who is in contact with the Discloser.

8 INVESTIGATING PROTECTED DISCLOSURES

8.1 Overview

The investigation processes will vary depending on the precise nature of the conduct being reported. The purpose of the investigation is to determine whether or not the concerns raised in the Protected Disclosure are substantiated, with a view to the DRA Group then rectifying and or preventing any wrongdoing uncovered.

The investigation will be conducted in an objective, thorough, fair, independent manner and otherwise, as is reasonable and appropriate, having regard to the nature of the Protected Disclosure and the circumstances. The DRA Group may need to inform local law enforcement or a relevant regulatory body as appropriate.

8.2 Principles of investigation

The investigator must ensure:

- An investigation plan is provided to the Speak-Up Protection Officer for review prior to the commencement of the investigation. This should be submitted within 5 working days of having been allocated the investigation.
- Those who have been adversely mentioned in the Protected Disclosure will:
 - Be treated fairly;
 - Can ask questions of the investigator and request support;
 - Will have access to employee assistance support; and
 - Will have an opportunity to respond to any adverse conclusions made in respect of them or their conduct prior to formal findings against them being made.
- Appropriate records of how the investigation was conducted along with evidence for any findings made including any witness statements, records of interviews or documentation must be shared with the Speak-Up Protection Officer and retained securely.
- All actions possible should be taken to reduce the risk that a Discloser will be identified or subjected to any Detrimental Treatment.

8.3 Timelines for Investigation

Investigation timelines will vary according to the seriousness of the Protected Disclosure, complexity of the conduct being investigated, and the number of people involved.

Investigations should be commenced within 5 working days after the investigation plan is approved and a draft report should be submitted within 30 days. Investigation deadlines can be extended by 15 days at the discretion of the Speak-Up Protection Officer, however any extensions that bring the total length of the investigation beyond 60 days should be reviewed by the CEO and CFO, with adjustments. If the CEO or CFO are involved in, or are the subject of, the investigation, extensions will be reviewed by the Chairperson of the Board.

Investigators should provide weekly updates to the Speak-Up Protection Officer on the progress of an investigation.

Investigations timelines should be tracked by the Speak-Up Protection Officer for inclusion in statistics for the Board.

8.4 Outcomes of investigations

The DRA Group will take any proven cases of Misconduct seriously. Action taken, including but not limited to any disciplinary action, will reflect not only the conduct that has taken place but the seniority and position of those involved and the impact of the conduct on the DRA Group's culture.

A complete draft report on any investigation into a Protected Disclosure will be provided by the investigator to the Speak-Up Protection Officer for discussion and agreement prior to completion.

Following the completion of the investigation and any related disciplinary action, the outcomes of the investigation and the conduct or problem involved may be appropriately shared within DRA (for example with risk, compliance, human resources or legal personnel), or business governance committees or Senior Management. When such information is shared, it must:

- Be used to inform and improve processes and practices in the future, mitigate risks or protect the DRA Group;
- Be shared in a manner which anonymises the information as much as possible, ensuring that the confidentiality of the Discloser's identity is maintained; and
- Engender trust and assist in the development of a positive Speak-Up culture within the DRA Group.

No information about the outcomes of investigations of Protected Disclosures should be shared without the express approval of the Speak-Up Protection Officer.

9 PROTECTING DISCLOSERS

The DRA Group will protect any Discloser from, and will not tolerate, any Detrimental Treatment of a Discloser for making a Protected Disclosure.

9.1 Breach of confidentiality and prohibited Detrimental Treatment

It is a breach of the DRA Group's Speak-Up policy and this Standard, and may be a criminal offence, if any Employees or Third-Party:

- Discloses (other than in accordance with this Standard) the identity of, or information that may lead to the identification of, a Discloser; or
- Threatens or engages in conduct that causes any Detrimental Treatment to a person who has made, or could make, a Protected Disclosure because of that disclosure or intention to disclose.

Breaching the confidentiality of, or causing Detrimental Treatment to, a Discloser is not aligned to the DRA Group's values and instead promotes a negative culture within the DRA Group. The DRA Group may also be liable for the actions of its Employees if this occurs. The DRA Group takes seriously its responsibility to protect its Employees from these actions and may take disciplinary action, including dismissal, against any Employee or Third-Party who breaches confidentiality or causes Detrimental Treatment to a Discloser.

9.2 Protections and support

A Discloser who:

- Is concerned that their confidentiality has been breached;
- Has suffered, or is likely to suffer, detrimental treatment; or
- Otherwise seeks support,

should contact the Speak-Up Protection Officer.

Any allegation of Detrimental Treatment to a Discloser will be considered a Protected Disclosure and handled in accordance with this Standard.

The Speak-Up Protection Officer, along with all Recipients, investigators and anyone else involved in the handling of Protected Disclosures, will work together to support the Discloser and provide practical protections. These protections will be determined on a case by case basis and may include:

- Welfare monitoring and support by a human resources officer;
- Paid leave during the investigation process; and
- Alternative work arrangements.

Support and protections to Disclosers who elect to remain anonymous will be extremely limited.

9.3 Files and Records

All files and records relating to concerns about Detrimental Treatment and the support and protections provided to Disclosers will be retained and secured by the Speak-Up Protection Officer as appropriate.

9.4 Monitoring for Detrimental Treatment

Where they have contact details, the Speak-Up Protection Officer will survey all Disclosers every 6 months for the period of 2 years to determine whether:

- There have been any further relevant misconduct relating to their original Protected Disclosure; and
- The Discloser has suffered or is concerned about suffering any Detrimental Treatment, which they feel is related to their Protected Disclosure.

10 OVERSIGHT OF SPEAK-UP REPORTS

The Speak-Up Protection Officer will provide the ARC (and possibly other Board committees that may need to assess and take into consideration), at least quarterly, reports on all Speak-Up Reports, save those that pertain to Board members, including information on:

- The number and nature of Speak-Up Reports made in the last quarter;
- How Speak-Up Reports were handled;
- The status of any investigations underway;
- The outcomes of any closed investigations and actions taken as a result of those investigations;
- The time taken to resolve and / or investigate; and
- The wellbeing and protection of the Discloser who filed the Speak-Up Report.

Where a Speak-Up Report involves:

- Bribery or corruption;
- Matters that could be material or potentially involves a breach of any law; or
- A complaint of Detrimental Treatment or adverse conduct as a result of making a disclosure,

the matter must be immediately reported to the CEO and CFO and advised to the Chairperson of the ARC.

When reporting on Speak-Up Reports, the information must be anonymised as much as possible to ensure the confidentiality of the Discloser's identity is maintained.

11 REVIEW OF THIS STANDARD

This Standard is under the authority of the CEO.

The document owner of this Standard is the CFO.

This Standard is subject to regular (at least annual) review by the CFO. Should any Employee or Third-Party identify any area of this Standard that is unclear, impractical and / or inappropriate, they are requested to raise the matter with the Group Compliance Officer for further investigation.

12 INTERPRETATION

It is recognised that this Standard may not cover all eventualities and may be unclear in certain instances. This will require interpretation of this Standard, in order to fulfil the objectives of the Standard. In such instance, Employees and Third Parties are requested not to attempt to interpret the Standard (unless such interpretation is obvious) but rather seek the advice of the Group Compliance Officer to assist in this regard.

13 PROHIBITED CONDUCT

Employees and Third Parties are required to exercise appropriate care when considering implementing the DRA Group's Speak-Up practices. Practices that undermine the intention of this Standard are prohibited and contrary to the Code of Conduct. Such practices include:

- Failure to maintain confidentiality of the Speak-Up Report, Discloser identity and other confidential information; and
- Attempting to identify a Discloser, or to threaten or intimidate them in any way because, or in order to, prevent them from making a Protected Disclosure.

Individuals engaging in any contravention of this Standard, whether deliberate or unintentional, without the requisite approval may be liable to appropriate disciplinary action, including possible termination of employment. Contraventions of "Speak-Up / Whistleblower legislation" may also have serious legal consequences for the DRA Group, Employees and Third Parties involved in the contravention and may expose the DRA Group to financial or reputational damage. The application of this Standard will be carefully monitored through regular risk reviews, internal audit and external audit review.

Annexure A: APAC Regulations

Making a Report

You may make a report to our external independent Speak-Up service provider by calling the toll-free number or by email:

calling HALO on 1800 173 918 within Australia

email DRWhistleblowerservice@deloitte.com.au within Australia

Speak-Up Protection Officer

You may make a report to our Speak-Up Protection Office by emailing: speakupprotectionofficer@DRGlobal.com.

Other Recipients

Alternatively, if you feel you uncomfortable raising the matter with the Speak-Up Protection Officer a report can be made by email, telephone or by post to:

- an officer or senior manager of DRA (defined as any EVP, the CEO, CFO or any Director of DRA Global);
- Human resources officer;
- Group Head of Taxation or the CFO for taxation matters; or
- An internal auditor.

You may also make a report to the following external people or bodies:

BDO Audit (WA) Pty Ltd, the auditor of DRA Global

Level 1, 38 Station Street

Subiaco WA 6008

Australia

Tel: +61 8 6382 4600

Fax: +61 8 6382 4601

www.bdo.com.au

Attention: Neil Smith

ASIC

Level 1

11 Mounts Bay Road

Perth WA 6000

Australia

Tel: +61 1300 935 075

Fax: +61 1300 729 000

<https://asic.gov.au>

APRA

Level 12

1 Martin Place

Sydney NSW 2000

Australia

Tel: +61 2 9210 3000

Fax: +61 2 9210 3411

<https://www.apra.gov.au>

ATO

Tax Integrity Centre

Locked Bag 6050

Dandenong VIC 3175

Australia

Tel: 1800 060 062

<https://www.ato.gov.au>

A lawyer (to obtain advice or representation about the Corporations Act)

Legal Protections

In addition to the protections we provide to those who make Protected Disclosures under the DRA Group's Speak-Up policy and Standard, there are also strong protections under the Corporations Act and Taxation Administration Act.

Protections under the Corporations Act

The Corporations Act affords protection to those who make Speak-Up disclosures in line with this Standard, only if they:

- Are an individual described in this Standard;
- Have reasonable grounds to suspect that the information they are reporting concerns misconduct or an improper state of affairs relating to the DRA Group (reports about personal work-related grievances will not attract the protections of the Corporations Act); and they
- Make the disclosure to either:
 - A person designated to receive a Speak-Up Report under this Standard;
 - A legal practitioner for the purpose of obtaining legal advice or representation in relation to the operation of the statutory protections under the Corporations Act;
 - One of the following regulators:
 - Australian Securities and Investment Commission; or
 - Australian Prudential Regulation Authority.

Anonymous disclosures made in accordance with the above will be protected under the Corporations Act.

The Corporations Act also provides protections for public interest disclosures and emergency disclosures (to a journalist or member of State or Federal Parliament, or of the legislature of an Australian territory) which meet specific requirements prescribed by the Corporations Act. It is important for a Discloser to understand the criteria for making a public interest or emergency disclosure before one is made.

The protections available under the Corporations Act to an individual who meets the requirements above, in accordance with the Corporations Act, include:

- The right to have their identity protected;
- The right to be protected from Detrimental Treatment;
- A requirement for the DRA Group to take reasonable steps to reduce the risk that the Discloser will be identified as part of any investigation process conducted under this Standard;
- The right not to be required to disclose their identity before any court or tribunal;
- The right to compensation and other remedies; and
- The right to be protected from civil, criminal or administrative liability (including disciplinary action) from making the disclosure or from contractual or other remedies on the basis of the disclosure, and from the admissibility of the information provided in evidence against the person in each case in accordance with the provisions of that legislation.

There are strong penalties under the law, for breaching confidentiality or Detrimental Treatment.

It is a criminal offence if anyone:

- Discloses the identity, or information that may lead to the identification of a person that had made a report; other than in accordance with this Standard; or
- Threatens or engages in conduct that causes any detriment to a person who has made or could make a report under the DRA Group's Speak-Up policy and this Standard because of their report or intention to report.

The DRA Group may also be liable for the actions of its Employees if this occurs unless it can prove that it took all reasonable steps to reduce the risk that the Discloser will be identified as part of any investigation process conducted under this Standard.

Disclosers who believe that:

- Their confidentiality has been breached; or
- They have suffered or been threatened with retaliatory action or Detrimental Treatment for making a Speak-Up disclosure,

should report the matter to any Recipient under this Standard. Disclosers can also report it to ASIC or the ATO (where your report relates to taxation matters).

More information about the Australian Speak-Up laws (within the Corporations Act), the protections afforded and how ASIC approach Speak-Up can be found on ASIC's website.

Protections under the Tax Administration Act

The Tax Administration Act provides protection for disclosures of information that indicates misconduct or an improper state of affairs in relation to the tax affairs of an entity or an associate of an entity where the person considers the information may assist the recipient of that information to perform functions or duties in relation to the tax affairs of the entity or an associate.

Protection is provided for disclosures made to the Australian Commissioner of Taxation, ASIC, APRA under this Standard or as specified in the Tax Administration Act. The protections available to someone who makes a protected disclosure under the Tax Administration Act are the similar to those outlined under the Corporations Act.

Annexure B: EMEA Regulations

Making a Report

You may make a report to our external independent Speak-Up Service Provider by calling the toll-free number or by email:

calling Deloitte on 0800 38 44 27 (International: +27 31 571 5301)

email dra@tip-offs.com

Speak-Up Protection Office

You may make a report to our Speak-Up Protection Office by emailing: speakupprotectionofficer@DRAGlobal.com.

Other Recipients

Alternatively, if you feel you uncomfortable raising the matter with the Speak-Up Protection Office a report can be made to:

- an officer or senior manager of DRA (defined as any EVP, the CEO, CFO or any Director of DRA Global);
- Human resources officer;
- Group Head of Taxation or the CFO for taxation matters; or
- An internal auditor.

You may also make a report to the following external people or bodies:

Legal Advisor (to obtain advice or representation about the Protected Disclosures Act 26 of 2000, as amended)

Member of Cabinet/ Executive Council of Province, where relevant; where the employer is a Public Sector body

The Public Protector

The South African Human Rights Commission

The Commission for Gender Equality

The Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities

The Public Service Commission

Auditor-General

Any person, prescribed in certain circumstances

Special protections under the Protected Disclosures Act 26 of 2000

The Protected Disclosures Act 26 of 2000 includes provisions for employees to report unlawful or irregular conduct by employers and fellow employees, while providing for the protection of employees who Speak-Up or “blow the whistle”.

The Protected Disclosures Act 26 of 2000 gives special protection to disclosures about any misconduct, irregularity or improper state of affairs relating to the Company if the following conditions are satisfied:

- The Discloser is:
 - An officer or Employee of the DRA Group;
 - An individual who supplies goods or services to the DRA Group or an employee of a person who supplies goods or services to the DRA Group (defined as a “worker” under such act);

- The report is made:
 - In good faith;
 - in accordance with this Standard or to any of the external people or bodies listed in this section;
- The discloser has reason to believe that the information in their disclosure shows or tends to show:
 - That a criminal offence has been committed, is being committed or is likely to be committed;
 - That a person has failed, is failing or is likely to fail to comply with any legal obligation to which that person is subject;
 - That a miscarriage of justice has occurred, is occurring or is likely to occur;
 - That the health or safety of an individual has been, is being or is likely to be endangered;
 - That the environment has been, is being or is likely to be damaged;
 - Unfair discrimination as contemplated in the Promotion of Equality and Prevention of Unfair Discrimination Act, 2000 (Act 4 of 2000); or
 - That any matter referred to in the above has been, is being or is likely to be, deliberately concealed.

Under the Protected Disclosures Act 26 of 2000 an employee may not be subject to 'Occupational Detriment' on account, or partly on account of having made a protected disclosure as set out above. 'Occupational Detriment' includes:

- Being subjected to any disciplinary action;
- Being dismissed, suspended, demoted, harassed or intimidated;
- Being transferred against his or her will;
- Being refused transfer or promotion;
- Being subjected to a term or condition of employment or retirement which is altered, or kept altered, to his or her disadvantage;
- Being refused a reference, or being provided with an adverse reference, from his or her employer;
- Being denied appointment to any employment, profession or office;
- Being subjected to a civil claim arising from their breach of any confidentiality requirement through the disclosure of a criminal act or of a planned or current failure to comply with a law;
- Being threatened with any of the actions mentioned above; or
- Being otherwise adversely affected in respect of his or her employment, profession or office, including employment opportunities and work security.

Protections and remedies available to employees and workers subject to 'Occupational Detriment' include:

- The right to approach any court having jurisdiction for appropriate relief including the Labour Court to make an appropriate order that is just and equitable in the circumstances, including:
 - Payment of compensation or of actual damages suffered by the employee or worker;
 - an order directing the employer or client, as the case may be, to take steps to remedy the occupational detriment; or
 - Noting that any dismissal for making a protected disclosure is deemed to be an automatically unfair dismissal and any other occupational detriment is deemed to be an unfair labour practice;
- The right, at his or her request, to be transferred from the post or position occupied by him or her at the time of the disclosure to another post or position in the same division or another division of his or her employer on terms no less favourable than the terms and conditions applicable to him or her immediately before his or her transfer; and
- The right to be protected from civil, criminal or disciplinary proceedings by reason of having made the disclosure.

Annexure C: AMER Regulations

Making a Report

You may make a report to our internal facility by calling the toll-free number or by email:

calling +1 724-754-9799

email melissa.struzzi@draglobal.com

Or you may make a report to our external independent Speak-Up Service Provider in South Africa by email:

email dra@tip-offs.com

Employees may also utilize the reporting mechanisms set forth in the local, state, provincial, and federal rules, regulations, or laws they believe may have been violated.