



SPEAK UP STANDARD


COMPLIANCE

DRA Global
ABN 75 622 581 935

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APPROVALS

Description	Name	Title	Signature	Date
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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, who if also a member of the Board will be 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”	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
“Managing Director”	The organisational title of Managing Director of a DRA Group Business Unit
Unacceptable conduct	Misconduct or an improper state of affairs or circumstances within the DRA Group, including any reasonably suspected misconduct or an improper state of affairs in relation to the tax affairs of the DRA Group. Examples of Unacceptable Conduct are set out in section 6.1
“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”	Unacceptable Conduct 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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Process Overview

OUTLINE OF DRA'S SPEAK UP PROCESS



IMPORTANT

The Speak Up process above is an outline only. This Standard must be read and understood in its entirety.

DRA as a public listed company is required under the *Corporations Act 2001* (Cth) to implement effective policy and processes that encourage **'whistleblowers' to come forward with their concerns about misconduct or breaches of the law and protect them when they make a disclosure.**

It is recognised that the details in this Speak Up Standard may not cover all eventualities and specific circumstances that may arise.

In such cases DRA may seek further professional advice and undertake a **reasonable, fair, balanced, common sense and ethical approach in accordance with applicable laws and regulations.**

Personal work-related grievances are not reportable, nor dealt with, under this Standard. Refer to section 6.2.1 for examples of personal work-related grievances.

1 INTRODUCTION

DRA is committed to conducting business honestly, with integrity, and in accordance with its values, principles and standards of expected behaviour.

Given the DRA Group operates in multiple countries with differing legal, regulatory and governance regimes, what is required or appropriate can vary between jurisdictions. There may be circumstances in which some of the requirements set out in this Standard are not required or appropriate to be applied in a particular jurisdiction, in which case DRA will apply the legal requirements in the relevant jurisdiction.

Misconduct or an improper state of affairs or circumstances within DRA is referred to in this Standard as **Unacceptable Conduct**.

2 SCOPE

This Standard applies to

- current or past directors, officers and employees; and
- third parties with a relationship to DRA.

In this Standard each person in the categories listed above who makes a Speak Up Report is referred to as a **Discloser**.

A Discloser may qualify for protection as a whistleblower under legislation if they make a disclosure or report of Unacceptable Conduct.

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

3 CONTEXT AND PURPOSE

This Standard describes DRA's approach to maintaining an open working environment in which DRA employees and third parties are encouraged to report wrongdoing and are able to report instances of Unacceptable Conduct without fear of intimidation or retaliation.

3.1 Purpose of this Standard

The purpose of this Standard is to:

- help deter, detect and address Unacceptable Conduct;
- help provide DRA employees, contractors and others with a supportive working environment in which they feel able to safely and securely report Unacceptable Conduct;
- provide information about the protections available to DRA employees, contractors and others who report Unacceptable Conduct;
- provide information about to whom reports of Unacceptable Conduct may be made, how they may be made, and how DRA will investigate them where appropriate; and
- help support and protect people who report Unacceptable Conduct.

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 will be freely accessible on the DRA Group Intranet and the DRA Global website <http://www.draglobal.com> , with any changes communicated within DRA as required.

All relevant employees and third parties are required to be fully knowledgeable of, and adhere to, this Standard. The Speak Up Protection Officer will provide training on this Standard but employees within DRA that have one or more direct reports are required to regularly communicate the availability and purpose of this Standard to their teams to promote awareness and a positive Speak Up culture.

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 ROLES AND RESPONSIBILITIES

Role	Responsibility
Board	<ul style="list-style-type: none"> Approving the DRA Group's Speak Up Standard and any material amendments thereto. Promoting the desired culture of the DRA Group and monitoring DRA's reputation, culture and commitment to compliance, ethics and integrity.
Audit and Risk Committee	<ul style="list-style-type: none"> Overseeing summary reports, recommendations and any issues / trends that are related to DRA's culture of compliance, ethics and integrity. Reviewing how management have handled Speak Up disclosures.
Chief Executive Officer	<ul style="list-style-type: none"> Implementation of and compliance with DRA's Speak Up Standard and regulatory obligations. Ensuring DRA's Speak Up management system is implemented under the authority of the Speak Up Protection Officer in conformance with this Standard. Subject to any conflict of interest, ensuring appropriate action is taken when findings of Unacceptable Conduct are made.
Executive Management <ul style="list-style-type: none"> Any Corporate, Managing Director/ EVP level Executive 	<ul style="list-style-type: none"> Ensuring DRA's Speak Up Standard is communicated and followed. Promoting an open and safe workplace culture that encourages DRA people to report instances of wrongdoing and/or Unacceptable Conduct. Implementation of actions (as appropriate) to address wrongdoing and/or Unacceptable Conduct.
Recipient <ul style="list-style-type: none"> Speak Up Protection Officer Any DRA Director, Chief Executive Officer or member of Executive Management Auditor 	<ul style="list-style-type: none"> Receiving reports on Unacceptable Conduct. Responding to the Discloser in a timely manner. Maintaining strict confidentiality and protecting the identity of the Discloser. Liaising with the Speak Up Protection Officer for effective, timely and appropriate management of reports.
Speak Up Protection Officer <ul style="list-style-type: none"> Group Manager, Governance, Risk and Compliance (or nominated delegate). 	<ul style="list-style-type: none"> Providing advice to Recipients (as appropriate). Assessing Speak Up Reports as to whether the alleged conduct falls within this Standard. Overseeing risk assessments and enabling support and protection to individuals who have or may report concerns. Determining whether a report warrants any action or investigation. Coordinating, managing or conducting an investigation. Reporting to the Audit and Risk Committee. Communicating this Standard and providing relevant training, including the training of Recipients and investigators of Protected Disclosures on how to maintain confidentiality. Promoting a positive Speak Up culture within DRA.

Role	Responsibility
Human Resources	<ul style="list-style-type: none"> Ensuring workplace grievances are handled according to grievance policies, standards and procedures. Referring matters of a systemic or serious nature to the Speak Up Protection Officer. Managing disciplinary processes for employees who may have been identified as having breached the DRA Speak Up Standard or committed a wrongdoing identified via a Speak Up Report. Providing assistance and support to anyone concerned about retaliation for making or wanting to make a Speak Up Report.
DRA Employees and Third Parties	<ul style="list-style-type: none"> Complying with DRA's Speak Up Standard. Reporting any Unacceptable Conduct or concerns which they reasonably suspect has occurred to those persons described in this Standard. Cooperating with Speak Up investigations. Not disadvantaging or victimising individuals who report concerns, or anyone conducting or assisting in a Speak Up investigation. Act honestly when reporting and responding to concerns or investigations relating to the DRA's Speak Up Policy and this Standard.

6 SUBMITTING SPEAK UP REPORTS

6.1 Conduct covered by this Standard

Unacceptable Conduct covered by this Standard includes (but is not limited to) any conduct which:

- is dishonest, fraudulent or corrupt;
- is illegal, such as theft, drug sale or use, violence, harassment or intimidation, criminal damage to property (physical or virtual) or other breaches of state or federal law;
- involves price-fixing, cartel conduct, or other anti-competitive behaviour especially on a bid, proposal, offer or contract;
- unethical behaviour such as a serious failure to comply with appropriate professional standards, discrimination, human rights abuses, breaches of DRA's policies and Code of Conduct;
- is potentially damaging to DRA or a DRA person, such as unsafe work practices or substantial wasting of company resources;
- may cause financial loss to DRA, damage its reputation or otherwise be detrimental to DRA's interests;
- poses a significant risk to public safety;
- involves engaging in or threatening to engage in detrimental conduct against a person who has made a report of Unacceptable Conduct, or is believed or suspected to have made, or be planning to make, a report of Unacceptable Conduct;
- relates to Unacceptable Conduct; or
- involves any other kind of circumstances in relation to DRA that is suspected to violate applicable law.

DRA will not tolerate or accept what it considers false, malicious or vexatious Speak Up Reports and appropriate disciplinary action will be taken against any Discloser who is found to have made such a report. In some countries in which DRA operates it is a criminal offence, to knowingly raise false information or allegations.

Note, however that just because a Speak Up Report is not substantiated will not necessarily mean it was falsely, maliciously or vexatiously made.

In order to qualify for protection under applicable whistleblower laws, a Discloser making a report of Unacceptable Conduct must have reasonable grounds to suspect the Unacceptable Conduct. Wherever

possible, the Discloser should include adequate supporting information and evidence when making their report.

6.2 Conduct that is not covered by this Standard includes:

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. Key matters that are not covered by this Standard includes (but are not limited to):

- breaches of DRA's Code of Conduct that are otherwise not covered by this Standard; or
- personal work-related grievances as described in the following section 6.2.1 of this Standard.

6.2.1 Personal work-related grievances

A personal work-related grievance means a grievance about any matter in relation to a DRA person's employment or former employment. Examples of a personal work-related grievance include (but are not limited to):

- an interpersonal conflict between you and another employee, including line management;
- a decision that does not involve a breach of workplace laws;
- a decision about your engagement, performance, transfer or promotion;
- a decision about your terms and conditions of engagement, payroll or remuneration; or
- a decision to suspend or terminate your engagement, or otherwise to discipline you.

These matters may be raised and reported in accordance, as applicable, with DRA's Code of Conduct or Grievance Handling and Dispute process. DRA employees can speak to Human Resources for guidance on DRA's Grievance Handling and Dispute process.

6.3 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 Unacceptable Conduct. This provides DRA with the best opportunity to effectively address the matter and take precautionary or preventative action.

7 REPORTING UNACCEPTABLE CONDUCT

DRA recognises that those who work for and with the DRA Group can be the first to uncover Unacceptable Conduct and encourages anyone who suspects Unacceptable Conduct to speak up. In accordance with this Standard, DRA will support those who speak up and protect them from any **Detrimental Treatment** for doing so.

7.1 How to make a report under this Standard

7.1.1 Recipients

If a DRA person would like to make a report to an eligible **Recipient** under applicable whistleblower laws (and receive the protections under those laws), they can make a report of Unacceptable Conduct to:

- the Speak Up Protection Officer - E: speakupprotectionofficer@draglobal.com
- any DRA Director, the Chief Executive Officer or member of Executive Management;
- DRA's external auditor or internal auditor; and
- if the report relates to DRA's tax affairs, the Group Manager External Reporting & Tax.

Reports can be made by email, telephone or face to face.

Contact email and phone details for eligible recipients can be found on the DRA intranet, DRA Global website (as applicable) or by contacting the DRA Speak Up Hotline service provider listed in section 7.1.2.

Where a DRA person makes a report to a Recipient, the Recipient is to notify the Speak Up Protection Officer, providing the Speak Up Protection Officer is not conflicted, to assist in the coordination, management and recording of any investigation.

Where a conflict is determined with the Speak Up Protection Officer, the Recipient can refer the matter to the Chair of the Audit and Risk Committee or, alternatively, to the DRA Group General Counsel for advice.

7.1.2 DRA Speak Up Hotline Service

To ensure confidence in the DRA’s Speak Up arrangements, DRA 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, are manned by professional and experienced persons, are completely secure and only the information contained in the report will be passed onto DRA 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) 800 717 559	draspeakupservice@deloitte.com.au	www.draspeakupservice.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	
Global	Internal (Speak Up Protection Officer)	+61 (0) 422 132 076	speakupprotectionofficer@DRAGlobal.com	

7.1.3 External Recipients

Reports may also be made under whistleblower laws, where applicable, to the following external eligible recipients:

- a lawyer (but not a lawyer employed by DRA) for the purposes of obtaining legal advice or representation. As stated in the Legal Standard, members of the DRA legal team cannot act on behalf of individual employees as their client is DRA itself.
- appropriate and relevant government bodies that are prescribed in jurisdictional legislation; and
- in Australia if the report relates to DRA’s tax affairs, the Commissioner of Taxation (ATO).

7.2 Anonymous reporting

DRA recognises that there may be issues of such sensitivity that a DRA person may wish to make an anonymous report. Anonymous reports can be made to DRA’s Speak Up hotline.

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

DRA’s Hotline Service will provide appropriate guidance on addressing suspected Unacceptable Conduct anonymously under this Standard.

7.3 Information needed in the report

For a Speak Up Report to be properly considered, it must contain wherever possible as much information on the **Reportable Matter**, including:

- a clear statement of concern and or the allegation(s)
- detailed information that led the Discloser to suspect the Reportable Matter;
- 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, it may not be possible to carry out the investigation and the report is closed.

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

7.4 Legal advice

A Recipient or the Speak Up Protection Officer may seek advice from the General Counsel of the DRA Group as to their duties and obligations under this Standard, relevant legislation or the general law. Where appropriate, advice or assistance may be provided by an external legal practitioner.

8 HANDLING SPEAK UP REPORTS

8.1 Assessing a Speak Up Report

The Speak Up Hotline or the Recipient will refer the Speak Up Report, along with any additional information provided by the Discloser, to DRA's Speak Up Protection Officer who will assess the information to determine:

- the nature, risks and complexity of the information;
- whether the Speak Up Report is to be accepted - based on a consideration of legal requirements, principles of fairness and due process, DRA policy and standards;
- whether the report qualifies as a Reportable Matter and **Protected Disclosure**;
- level of risk and prioritisation (e.g., matters that are highly sensitive and may require fast tracking);
- if the concern is being addressed or has been addressed through alternative and or overlapping avenues – including if the investigation needs to be delayed or otherwise halted so as not to compromise alternative decision-related mechanisms (for example litigation);
- whether the Speak Up Report qualifies for protections under applicable whistleblower laws;
- if necessary, how that investigation may be effectively conducted considering the nature, complexity, confidentiality and protection requirements.

If the Speak Up Report is assessed as containing information in respect of 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 Speak Up Report is not considered to be a Reportable Matter, the matter will be, if appropriate, referred to an appropriate department within DRA for consideration (e.g. Human Resources, Finance, Risk, Legal, etc) and the Discloser, where contactable, 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.

All assessments should be made within five working days of receipt of the Speak Up Report and prior to the commencement of any investigation.

8.2 Maintaining confidentiality

All Protected Disclosures must be handled confidentially. Recipients, investigators and anyone 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.

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:

- 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.

8.2.1 Consent

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:

- the limited sharing of identity and the information provided may limit DRA's ability to take any action in relation to the disclosure and to effectively deal with the matters raised, including undertaking an investigation where appropriate; or
- depending on the nature and seriousness of the matters raised, DRA may proceed to use any information reasonably necessary for the Protected Disclosure to be investigated.

8.3 Assessing the risks to the Discloser

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

8.4 Unacceptable Conduct of senior personnel

Where a report of Unacceptable Conduct relates to the conduct of:

- a) a Board Director, other than the Chair, the matter will be assessed and handled by the Chairperson of the Board;
- b) Chief Executive Officer or a senior executive who reports directly to the Chief Executive Officer, the matter will be assessed and handled by the Chairperson of the Board;
- c) the Chairperson of the Board, the matter will be assessed and handled by the Chair of the Audit and Risk Committee or, alternatively referred to the DRA Group General Counsel for advice;
- d) the Speak Up Protection Officer, the matter will be assessed and handled by an independent Senior Management representative of DRA.

The Chairperson and independent senior management representative of DRA will have access to resources, advice and be assisted by relevant employees, as appropriate, considering reporting lines and potential conflicts of interest.

In these cases, the principles of DRA's Speak Up Standard will apply, with the assessment and handling process followed, as appropriate, to fulfil those principles.

8.5 Involvement in Unacceptable Conduct

A person who has committed or been involved in Unacceptable Conduct will not be immune from disciplinary action merely because they have reported the Unacceptable Conduct in accordance with this Standard. However, the person's conduct in making the report is likely to be taken into account in determining what disciplinary action (if any) is appropriate.

8.6 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.

9 INVESTIGATING REPORTS

9.1 Purpose of investigations

The investigation processes will vary depending on the nature and complexity of the Unacceptable Conduct 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 DRA 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.

DRA may need to inform local law enforcement or a relevant regulatory body as appropriate.

9.2 Who investigates a report

All Protected Disclosures will be taken seriously. Matters for investigation will be allocated by the Speak Up Protection Officer to investigators who are independent of the alleged Unacceptable Conduct 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, auditor, or another suitably qualified person.

Reports may not be able to be investigated (fully or at all) if DRA is:

- not able to contact the Discloser who has made the report (e.g. because they have made an anonymous disclosure); and/or
- insufficient information and/or evidence has been provided; and/or
- unable to achieve any outcome (e.g. all Board Directors being suspected of Unacceptable Conduct preventing any practical outcome); and/or
- the principles of natural justice/procedural fairness dictate that a proper investigation cannot be conducted.

A matter will, in most cases, be allocated for investigation within 5 working days of the Speak Up Report assessment and Discloser risk assessment.

9.3 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.
- The investigation is conducted in a procedurally fair, independent and discreet manner into the substance of the Speak Up Report to determine whether there is evidence to support the matters raised. This includes using reasonable efforts to collect available relevant evidence which may assist to substantiate or not substantiate the alleged Unacceptable Conduct.
- 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 e.g. witness statements, records of interviews or documentation are retained securely and provided to the Speak Up Protection Officer.
- All actions possible should be taken to reduce the risk that a Discloser will be identified or subjected to any Detrimental Treatment.

Unless there is a legitimate reason not to do so, DRA employees are expected to assist the investigator(s) with their investigations, by responding promptly, providing honest and complete information to the best of their ability and knowledge, and maintaining confidentiality.

9.4 Investigations which may be suspended

An investigation of Unacceptable Conduct may be suspended or halted due to:

- actual or pending legal proceedings which are perceived to overlap or is related to the Unacceptable Conduct;
- the Unacceptable Conduct is related to another investigation in progress, with the outcome likely to impact the investigation findings; and/or
- the Speak Up report is suspected of being made for an improper purpose.

Should any of the above issues arise, the Speak Up Protection Officer or investigator (if appropriate) will seek legal advice, from the DRA Group General Counsel who may refer the matter to an external legal practitioner.

9.5 Timelines for Investigation

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

- Investigations should be commenced within 5 working days after the investigation plan is approved by the Speak Up Protection Officer.
- Investigators should provide weekly updates to the Speak Up Protection Officer on the progress of an investigation.
- A draft report which includes all relevant findings of the investigation should be submitted as soon as practical and preferably within 30 working days to the Speak Up Protection Officer for discussion and agreement prior to completion.
- Investigation deadlines can be extended at the discretion of the Speak Up Protection Officer, however any extensions that bring the total length of the investigation beyond 60 working days should be reviewed by the Chair of the Audit and Risk Committee.
- Final reports should be issued within 10 working days following discussion and agreement of the draft report with the Speak Up Protection Officer.
- In so far as possible or to the extent required by law, the identity of the DRA person who reported the Unacceptable Conduct and the person(s) against who the complaint was made, will be redacted from any written investigation reports unless they have consented to disclosure of their identity.

9.6 Outcomes of investigations

DRA will take any proven cases of Unacceptable Conduct 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 Unacceptable Conduct on DRA's culture.

Where issues of discipline arise, the disciplinary process will be managed in line with DRA's Discipline and Termination Standard.

Where allegations of Unacceptable Conduct made against a person cannot be substantiated, the person subject to the allegations will be advised accordingly and will be entitled to continue in their role as if the allegations had not been made.

A verbal or written notification will be made to the Discloser once the matter is finalised. The notification will explain, as appropriate, the findings and actions (if any) taken within commercial, legal and confidentiality constraints.

Once a Speak Up Report has been investigated and the outcome(s) determined, the determination will be considered as final and a further Speak Up Report on, or closely related to, the matter may not be submitted.

9.6.1 Lessons learned

Following the completion of the investigation and any related disciplinary action, the outcomes of the investigation and the Unacceptable Conduct involved (either substantiated or unsubstantiated) may, where appropriate, be shared within DRA (e.g. with risk, compliance, human resources, legal personnel), 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 material risks or protect DRA;
- 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 DRA.

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

10 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.

10.1 Breach of confidentiality and prohibited Detrimental Treatment

It is a breach of the DRA Group's Speak Up Standard, and may be an 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 DRA's values. DRA may also be liable for the actions of its employees if this occurs.

DRA has a 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.

10.2 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;
- paid leave during the investigation process; and
- alternative work arrangements.

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

10.3 Monitoring for Detrimental Treatment

Where they have contact details, the Speak Up Protection Officer will contact the Discloser six months post closure of the Speak Up Report, to determine whether the Discloser has suffered or is concerned about suffering any Detrimental Treatment, which they feel is related to their Protected Disclosure.

11 OVERSIGHT OF SPEAK UP REPORTS

The Speak Up Protection Officer will provide the Audit and Risk Committee (and possibly other Board committees that may need to assess and take into consideration), at least quarterly, reports on all Speak Up Reports, apart from 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.

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 to the Chairperson of the Audit and Risk Committee.

12 FILES AND RECORDS

All files and records relating to the Speak Up Report, the support and protections provided to Disclosers will be retained and secured by the Speak Up Protection Officer as appropriate.

13 REVIEW OF THIS STANDARD

This Standard is under the authority of the DRA Board.

The document owner of this Standard is the Group Manager - Governance, Risk and Compliance.

This Standard is subject to regular (at least biennial) review. 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 Manager – Governance, Risk and Compliance for further evaluation.

14 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 from the Group Manager – Governance, Risk and Compliance to assist in this regard.

15 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 DRA to financial or reputational damage. The application of this Standard will be carefully monitored through regular risk reviews and internal audit

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 drawhistleblowerservice@deloitte.com.au within Australia

Speak Up Protection Officer

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 Officer a report can be made by email, telephone or by post to:

- an officer or senior manager of DRA (defined as any EVP/Managing Director, CEO, CFO, CCSO, COO or any Director of DRA Global Limited);
- Human Resources Officer;
- Group Manager External Reporting & Tax 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's Speak Up Standard, there are also strong protections under the *Corporations Act 2001 (Cth)* (**Corporations Act**) and *Taxation Administration Act 1953* (**Taxation 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 DRA 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's Speak Up Standard because of their report or intention to report.

DRA 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/Managing Director, CEO, CFO, CCSO, COO or any Director of DRA Global Limited);
- Human Resources Officer;
- Group Manager External Reporting & Tax 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, 2000 (Protected Disclosures Act)*, 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 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 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 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 utilise the reporting mechanisms set forth in the local, state, provincial, and federal rules, regulations, or laws they believe may have been violated.