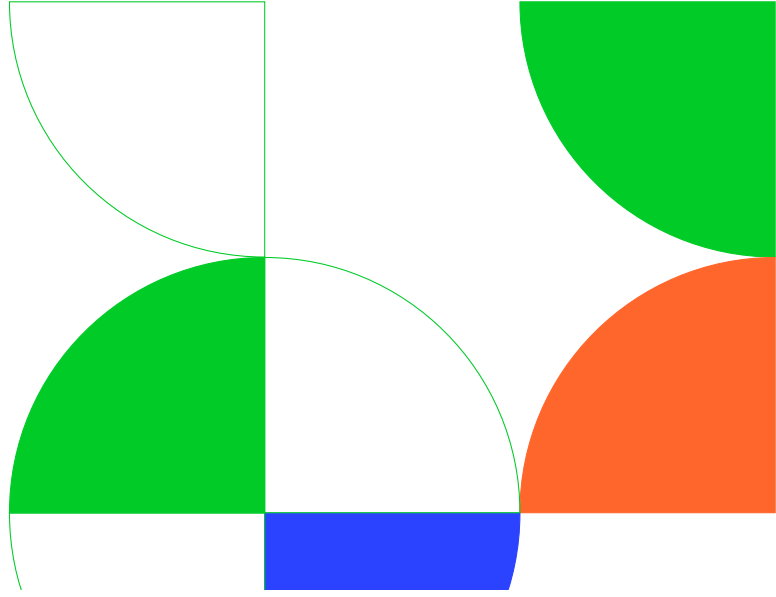


Whistleblower Policy and Procedure

WGRP-GP-POL-HR-00023



Rev/Ver	Date	Description	Owner	Reviewer	Approver / Executed
0.0	07/11/2024	New Document	S Stoddart	G Davies	G Davies (CCO)

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1 OVERVIEW

At Wave International (“Wave”), we are guided by our company values, which form the foundation of how we conduct ourselves and interact with clients, colleagues, suppliers, and stakeholders. Wave is committed to maintaining corporate compliance and fostering an ethical corporate culture that upholds the highest standards of fairness, honesty, and integrity in all business activities.

2 PURPOSE

This policy ensures that concerns regarding misconduct or improper practices within Wave are addressed securely, effectively, and in line with the Corporations Act 2001 (Cth) (“the Act”). Wave encourages reporting of suspected unethical, illegal, corrupt, fraudulent, or undesirable conduct related to its business and provides protection for individuals making disclosures under this policy, ensuring they are safeguarded from victimisation or reprisal.

This policy is available to all employees and officers upon commencement of their employment through Employment Hero and is accessible on Wave’s website. Regular training sessions will be provided to reinforce understanding and application of this policy.

3 SCOPE

This policy applies to any current or former:

- Employee
- Officer
- Director
- Contractor (including sub-contractors and their employees).
- Supplier (including supplier employees).
- Consultant
- Auditor
- Associate
- Relatives, dependents, or spouses of the above.

The policy covers all individuals connected to Wave’s business operations.

4 REPORTABLE CONDUCT

You may report concerns if you have reasonable grounds to believe that a Wave director, officer, employee, contractor, supplier, consultant, or other affiliated person has engaged in “Reportable Conduct,” which includes:

- Dishonesty, fraud, or corruption.
- Illegal activity (e.g., theft, violence, drug misuse, or criminal property damage).
- Breach of company policies or unethical behaviour.
- Gross negligence or oppressive conduct.
- Actions potentially harmful to Wave, its employees, or third parties.

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- Misconduct or an improper state of affairs.
- Public or financial system danger.
- Harassment, discrimination, bullying, or victimisation.
- Personal work-related grievances, such as interpersonal conflicts or employment conditions, are excluded and should be reported through the Grievance Policy.
- Environmental management and compliance issues.

5 MAKING A DISCLOSURE

Wave relies on a culture of honesty and ethics, encouraging reporting of any Reportable Conduct. If necessary, disclosures may also be made to eligible recipients within Wave, including officers, directors, senior managers, auditors, or members of the audit team.

Employees, contractors, and stakeholders are encouraged to report suspected misconduct, unethical behaviour, or policy breaches through the [Whistleblower Form](#). This form allows for anonymous reporting if preferred, enabling individuals to disclose concerns safely and confidentially.

5.1 Anonymity

Disclosures may be made anonymously. While anonymity may limit the depth of investigation, it remains protected under this policy. If you choose to provide contact details, they will only be shared with a Whistleblower Protection Officer with your consent.

6 INVESTIGATION PROCESS

Wave is committed to promptly, impartially, and confidentially investigating all disclosures. The Whistleblower Officer will oversee or conduct investigations and may involve an external investigator if necessary. Individuals against whom allegations are made will be given an opportunity to respond, unless confidentiality concerns arise.

Whistleblower Contacts:

Whistleblower Officer – Stacey Stoddart, People and Culture Lead - +61 (0)7 3226 3750

Alternative Contact – Gareth Davies, Commercial Director - +61 (0)8 9204 0754

These contacts are dedicated to managing all reports with the utmost integrity, impartiality, and confidentiality, in accordance with our whistleblower policy.

7 PROTECTION OF WHISTLEBLOWERS

Wave ensures that whistleblowers are treated fairly, protected from legal action, and safeguarded against detrimental conduct, such as termination, demotion, discrimination, harassment, or intimidation. If necessary, adjustments to duties or location may be made to protect against detriment. Remedies, including compensation, may be sought if a whistleblower suffers loss or harm due to making a protected disclosure.

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8 PROTECTION OF CONFIDENTIALITY

All information provided will be treated with the highest confidentiality. Identifying information will only be shared with consent, as legally required, or for obtaining legal advice. Whistleblowers are encouraged to use pseudonyms if making anonymous disclosures and are assured of their protections under this policy.