

Whistleblower Policy

NGE Capital Limited
ABN 31 112 618 238

NGE Capital Limited

ABN 31 112 618 238

(NGE or Company)

Whistleblower Policy

1. Purpose

The purpose of this policy is to encourage employees, suppliers, contractors, customers, tenderers or any other person who has business dealings with the Company to raise any concerns and report instances of illegal, fraudulent or unethical conduct, where there are reasonable grounds to suspect such conduct, without fear of intimidation, disadvantage or reprisal.

2. Scope

The Company's Code of Conduct requires all of its employees and representatives to uphold the Company's values, and to work with integrity and respect for each other, the environment, the law and the communities in which the Company operates.

This Whistleblower Policy (**Policy**) details the rights of staff and other people who have dealings with the Company to disclose improper conduct confidentially, anonymously, in good faith and and on reasonable grounds without fear of reprisal or detrimental action.

3. Who does this Policy Apply to?

This Policy applies to "**Disclosers**" who are or have been any of the following:

- 3.1. **Employees:** The Company's Code of Conduct sets out that employees (all directors, employees, contractors, consultants, agents, advisors and representatives of the Company) have a right and an obligation to report alleged breaches of that Code to the Company;
- 3.2. **Relatives**, dependents, spouses of dependents of a spouse of any of the above;
- 3.3. **All other persons:** who deal with the Company and wish to report improper conduct.

The protections in this Policy will also apply to anyone who has made a disclosure of information to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to whistleblowing protection laws.

4. What should be reported

- 4.1. Any matter where there are reasonable grounds to believe that there is misconduct, a breach of Company Policy or the law.
- 4.2. A personal work-related grievance is not reportable under this Policy unless it is of the nature of victimisation because of a report made or intended to be made under this Policy.

5. To whom are reports to be made.

- 5.1. **Employees.** The Company's Code of Conduct sets out that alleged breaches of the Code should be reported to the Company Secretary or Executive Chairman.
- 5.2. All other persons who deal with the Company, or those employees who do not feel comfortable making disclosures to the Company Secretary or Executive Chairman, should make a report to the Chairman of the Audit Committee.
- 5.3. If a Discloser is unwilling or unable to make a report to the persons nominated above, then disclosure may be made to any of the following "eligible recipients":
 - Any other Director
 - Audit Partner, Grant Thornton, auditor of the Company
- 5.4. Reports may be made anonymously
- 5.5. In certain circumstances the Discloser may have a legal obligation to make a report to a statutory body or government department. These obligations should be complied with.

6. Protection and Support

- 6.1. **Protection:** The Company commits to absolute confidentiality and fairness in all matters raised under this Policy. The Company recognises the importance of protecting individuals who make reports in good faith and on reasonable grounds from intimidation and victimisation. Employees who make reports in good faith and on reasonable grounds will not be disadvantaged in their employment. Subject to the law the identity of the reporter will not be disclosed without consent.
- 6.2. A **Discloser** will not be subject to any civil, criminal or disciplinary action for making a report that is covered by this **Policy**, or for participating in any subsequent investigation.
- 6.3. However a **Discloser** is not protected if they are also involved in or connected to the improper conduct that is the subject of the report.

7. Investigations

- 7.1. All reports made under this Policy will be investigated by the person to whom the report is made, unless that person elects to engage an external investigator to assist in the investigation.
- 7.2. All investigations will be conducted in a fair and independent manner
- 7.3. All reasonable efforts will be made to preserve the confidentiality of the investigation.
- 7.4. The Discloser must keep confidential the fact that a report has been made.
- 7.5. Information that may lead to the identification of the **Discloser** may be disclosed without consent if it is disclosed for the purpose of reasonably investigating the report and all reasonable steps are taken to reduce the risk that the **Discloser** will be identified
- 7.6. The results of all investigations will be reported to the Board on a no-names basis along with recommendations, if necessary, for improving governance.

8. Breach of this Policy

Any breach of this Policy will be taken seriously and may result in counselling and/or disciplinary action, up to and including summary dismissal.

9. General

It is a condition of any employment or engagement by the Company that all employees, officers and contractors must comply at all times with this Policy.

This Policy will be made available to all by making it accessible on the Company's website.

10. Policy Review

This Document will be reviewed annually and revised by the Board as required.

11. Contact Details

Contact Details are:

NGE Capital Limited
Suite 2 Level 11
385 Bourke Street
Melbourne VIC 3000
Ph +613 9648 2290

Grant Thornton
Collins Square, Tower 5
22/727 Collins Street
Docklands VIC 3008
Ph +613 8663 6092