



Whistleblower Policy

**Locate Technologies Limited
(Company)**



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1 About this Policy

This Policy outlines the processes for reporting suspected wrongdoing. This Policy has been adopted to ensure the Company complies with its core values and commitments and the Protected Disclosures Act. This Policy applies to eligible Whistleblowers who disclose information to an eligible recipient.

The Company takes its compliance obligations seriously, and it wants to hear from you if you know something that would be a 'serious wrongdoing' under the Protected Disclosures Act.

This Policy is made available to the Company's officers and employees by uploading it on the Company's website and on the internal employee share drive. The Company will review this Policy periodically to review its operation and determine whether any necessary amendments are required. Accordingly, the Company may amend this Policy from time to time. It is not intended to be contractual in nature, but you need to comply with this Policy as an employee or contractor of the Company. It may be appropriate for the Company to depart from this Policy where warranted in serious circumstances (such as, if there is a risk to a person's life or safety).

2 Definitions

General terms and abbreviations used in this Policy have the meanings set out below:

Audit and Risk Committee means the Company's audit and risk committee.

CEO means the Company's chief executive officer.

Chair means the chair of the Board.

Company means Locate Technologies Limited.

Contact Officer has the meaning set out in section 5.1.

Director means a director of the Board of the Company.

Policy means this "Whistleblower Policy".

Protected Disclosures Act or the Act means the Protected Disclosures (Protection of Whistleblowers) Act 2022.

Whistleblower means a person who is eligible to make a whistleblowing disclosure in accordance with this Policy.

3 Who can make a disclosure?

You are eligible to make a whistleblowing disclosure if you are, or have been:

- (a) an employee of the Company;
- (b) a secondee to the Company;
- (c) engaged or contracted under a contract for services to do work for the Company;
- (d) concerned in the management of the organisation (including, for example, a person who is or was a Director); or
- (e) a volunteer working for the Company without reward or expectation of reward for that work.

4 Wrongdoings that are covered by this policy

4.1 Protected Disclosures

In order for a disclosure to be a “protected disclosure” under the Protected Disclosures Act, the Whistleblower must:

- (a) believe on reasonable grounds that there is, or has been, “serious wrongdoing” in or by the Company;
- b) disclose the information in accordance with the Protected Disclosures Act; and
- c) not disclose the information in bad faith.

4.2 Serious wrongdoings

A “serious wrongdoing” under the Protected Disclosures Act includes any act, omission or course of conduct that is one or more of the following:

- (a) an offence;
- (b) a serious risk to public health, public safety, the health or safety of any individual or the environment;
- (c) a serious risk to the maintenance of law, including the prevention, investigation and detection of offences or the right to a fair trial;
- (d) an unlawful, corrupt, or irregular use of public funds or public resources; or
- (e) an action that is oppressive, unlawfully discriminatory, or grossly negligent, or that is gross mismanagement, and is done (or is an omission) by a person performing (or purporting to perform) a function or duty or exercising (or purporting to exercise) a power on behalf of a public sector organisation or the Government.

4.3 What does not amount to serious wrongdoing

Personal work-related grievances (such as disputes between employees, decisions about people’s employment or remuneration or, decisions about people’s behaviour or performance) are not covered by this Policy unless the personal work-related grievance:

- (a) has significant implications for the Company that do not relate to you; and
- (b) concerns conduct (or alleged conduct) of the type referred to in section 4.2 above.

4.4 When to use this Policy

If you have a work-related grievance which is **also** a whistleblowing disclosure, you can refer to this Policy.

5 Making a disclosure

5.1 Making a whistleblowing disclosure to the Company

You can make a whistleblowing disclosure by contacting the following people (**Contact Officers**):

- (a) a Director of the Company (or a related body corporate);

- (b) Company Secretary;
- (c) the Company's auditor (or a member of the audit team); or
- (d) anonymously using the anonymous staff feedback form at the following link: Anonymous Staff Feedback.

Disclosure can be made in person or in writing. You should ensure that any email or correspondence that you send to a Contact Officer is marked '**Strictly Confidential**'.

You should not make a whistleblowing disclosure to a Contact Officer who has been involved in the conduct or allegations you are reporting. In that case, contact a different Contact Officer.

5.2 False Reporting

Anyone making a report under this Policy will not be subject to disciplinary action or be disadvantaged on the grounds of disclosing potential serious wrongdoing in good faith. However, if the Company concludes that a disclosure has been made under false or malicious pretenses, the Whistleblower may be subject to disciplinary action and may not be protected under this Policy. False reporting does not include instances where you make a disclosure on grounds of reasonable suspicion, but this is revealed to be unfounded following an investigation.

5.3 External disclosures

Whistleblowers are expected to follow the procedure for disclosure outlined in this Policy before going outside of the Company with their disclosures.

If you believe on reasonable grounds that a serious wrongdoing has occurred, you may disclose the matter to an appropriate external authority which includes;

- (a) the head of any public sector organisation;
- (b) any officer of Parliament;
- (c) the persons or bodies listed in the second column of Schedule 2 of the Protected Disclosures Act; and
- (d) the membership body of a particular profession, trade, or calling with the power to discipline its members;

but does not include:

- (e) a Minister; or
- (f) a member of Parliament.

A Whistleblower may disclose the information to a legal practitioner for the purpose of obtaining legal advice/representation in relation to the operation of the Act.

5.4 Information to include in a whistleblowing disclosure

If you make a whistleblowing disclosure, you should provide reasonable details to assist the Contact Officer to determine the best course of action, such as:

- (a) when and where the relevant events occurred (e.g. dates and times);
- (b) details of anyone involved; and

- (c) any supporting information (e.g. documents, file notes, emails, photographs).

6 Assessment and Investigation

6.1 Assessment of the disclosure

The CEO will promptly acknowledge receipt of the disclosure in writing and conduct a preliminary assessment to determine whether your disclosure requires further investigation. If you have identified yourself to the Contact Officer and given the Contact Officer permission to disclose your identity to the CEO, then the CEO may contact you to obtain further information. If your whistleblowing disclosure concerns the CEO, the Chair of the Audit and Risk Committee will carry out this assessment.

6.2 Investigation

An investigation will only take place if there is objective evidence to support the allegations, or a reasonable suspicion that such evidence may be obtained through further investigation. The investigator appointed by the Company will determine whether the information in the disclosure is proven on the balance of probabilities (i.e. it is more likely than not that the alleged conduct has occurred). A formal investigation might involve third parties such as lawyers, accountants, consultants or specialist forensic investigators. Relevant evidence will be collected, which may include interviewing witnesses.

If the whistleblowing disclosures are proven, the investigator will report the outcome of the investigation to the appropriate decision-maker for further action. Where appropriate, the Whistleblower will be advised of the outcome.

If the whistleblowing disclosures are not proven, but there is evidence of other inappropriate conduct, the matter might be referred to the CEO. For example, if there is evidence of a breach of an employment policy.

If the whistleblowing disclosures are not proven, and there is no evidence of other inappropriate conduct, no further action will be taken and the Whistleblower will be advised accordingly, provided that the whistleblowing disclosure was not made anonymously. Where appropriate, the Contact Officer may direct the Whistleblower to other options or external agencies.

7 Protections

7.1 Protection of identity and confidentiality

If you report any actual or suspected wrongdoing, the Company will use its best endeavours not to disclose information that might identify you, unless you have consented to that disclosure.

In limited circumstances, this may not be possible, for example:

- (a) where it is necessary in order to properly and fairly investigate the reported wrongdoing; or
- (b) where the Company is required to disclose the information by law, for example, where ordered by a Court in legal proceedings.

In these cases, the Company will inform you before releasing information that might identify you and will also take all reasonable steps to reduce the risk that you will be identified as a result.

7.2 Protection of files and records

The Company's records created from an investigation should be retained under strict security in the course of the investigation, and following the investigation.

7.3 No victimisation

'Victimisation' is what happens if a person is subjected to detriment as a result of:

- (a) making a whistleblowing disclosure; or
- (b) someone else's belief/suspicion that the person has made or will make a whistleblowing disclosure.

For example, it can include harassment or intimidation, termination of employment, injury in employment, physical violence, psychological harm, and/or damage to reputation or property.

Victimisation is strictly prohibited by the Company. You should immediately inform the Contact Officer if you are subjected to victimisation, or any threat of victimisation, so action can be taken.

7.4 Protecting employees

Employees mentioned in a whistleblowing disclosure, or to whom a disclosure relates, also need to be treated fairly. No decisions should be made about any allegation against them without proper investigation.

Note: Some of the protections referred to this Policy might not be available to you, to the extent you are found to have been involved in wrongdoing (such as knowingly giving false information).

7.5 Involvement in wrongdoing

The Company may take disciplinary action against anyone found to have:

- (a) victimised or threatened a Whistleblower;
- (b) disclosed information in breach of Whistleblower protections; or
- (c) lied or knowingly given false evidence in connection with a whistleblowing disclosure.

7.6 Protections under the Protected Disclosures Act

Where a Whistleblower makes or intends to make a disclosure that is a protected disclosure under the Protected Disclosures Act;

- (a) the Company must not retaliate (as that term is defined in section 21(2) of the Protected Disclosures Act) against the Whistleblower if they are an employee; and
- (b) no person may treat or threaten to treat the Whistleblower – or any person who has encouraged the Whistleblower to make a protected disclosure, or who has provided information in support of, or relating to, a protected disclosure – less favourably than they would treat others in the same or substantially similar circumstances.

If a Whistleblower has made a protected disclosure under the Act, the Whistleblower will have statutory immunity from any civil, criminal or disciplinary proceeding because of making or referring the protected disclosure.

7.7 Involvement in wrongdoing

The Company may take disciplinary action against anyone found to have:

- (a) victimised or threatened a whistleblower;
- (b) disclosed information in breach of whistleblower protections; or
- (c) lied or knowingly given false evidence in connection with a whistleblowing disclosure.

Note: If a Whistleblower has properly made a disclosure in accordance with the Protected Disclosure Act, they are entitled to the protections under the Act and this Policy, even if the allegations are ultimately found not to be proven.

8 Review and publication of the Policy

The Board will review this Policy periodically to check that it is operating effectively and whether any changes are required to this Policy. The Policy may be amended by resolution of the Board.

Adopted by the Board on 30 October 2025

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