



WHISTLEBLOWING POLICY

1. Policy Overview and Purpose

Serko is committed to conducting its business with honesty and integrity. We expect all staff to maintain high professional standards and to conduct themselves in accordance with our Code of Ethics. However, all organisations face the risk of things going wrong from time to time, or unknowingly harbouring illegal or unethical conduct. A culture of openness and accountability is essential to prevent such situations from occurring and to address them if they occur.

This policy is designed to support our staff when speaking up and reporting suspected serious wrongdoings and provides information about how to report a serious wrongdoing and protections that are in place.

2. Who must comply with this policy?

This policy applies to all persons working for us or our wholly owned subsidiaries, including employees at all levels, directors, officers, consultants, contractors, interns and secondees.

There are additional requirements that apply to officers and employees in Australia, available for review in Serko's Intranet.

This policy does not form part of any employee's contract of employment and we may amend it at any time.

3. What is a 'Serious Wrongdoings' covered by this policy

It is any past, present or likely future activity or behaviour that is:

- a financial irregularity, including a fraud committed against Serko or a customer or supplier, misappropriation of funds or facilitation of tax evasion;
- corrupt, including giving, accepting or authorising bribes;
- criminal, including theft or violence;
- a serious risk to the health or safety of staff, other individuals or the environment;
- a serious risk to upholding the law (for example, preventing investigation of offences); or
- engaging in, or threatening to engage in, retaliatory conduct against a person who has made a disclosure about a serious wrongdoing or is believed or suspected to have made or be planning to make such a disclosure.

4. What protection is available if I report an actual or suspected serious wrongdoing?

It is understandable that you may be worried about possible repercussions for reporting a serious wrongdoing. We encourage openness and will support whistleblowers who raise genuine concerns under this policy, even if they turn out to be mistaken.

4.1 Confidentiality

We hope that you will feel able to raise whistleblowing concerns openly under this policy. It is difficult to investigate disclosures that are completely anonymous.



If you want to report an actual or suspected serious wrongdoing confidentially, we will make every effort to keep your identity secret and only reveal it where necessary to those involved in investigating your concern. You can, for example, request that your identity be redacted or that your identity be disclosed only to one person, for example, the General Counsel.

If you raise a concern about wrongdoing, you must keep the information disclosed confidential between yourself and the person to whom you have raised the concern.

Any information you disclose will be treated confidentially and only shared to the extent necessary to allow the person to whom the disclosure was made to conduct a fair and thorough investigation, and to take any remedial action, in accordance with applicable laws.

You have a duty to co-operate, as required, in the investigation of reports of any potential discrimination, retaliation, threats or harassment resulting from the reporting or investigation of any serious wrongdoing.

4.2 No retaliation for reporting in good faith

You will not face disciplinary actions or be disadvantaged on the grounds that you have reported a serious wrongdoing in good faith.

We will not tolerate any behaviour that discourages someone from reporting a serious wrongdoing or is seen as retaliation to a reported serious wrongdoing.

Retaliatory actions may include dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have, or anyone else has, suffered any such treatment, you should inform one of the contacts listed in paragraph 5 of this policy immediately. If the matter is not remedied, you should raise it formally using our Grievance Procedure available on the Employee Hub.

If you threaten or retaliate against whistleblowers in any way, you may be subject to disciplinary action.

If we conclude that a whistleblower has made false allegations maliciously, the whistleblower may be subject to disciplinary action.

5. How do I report a serious wrongdoing?

If you have reasonable grounds to suspect a serious wrongdoing, you can report this to any of the following:

- your Manager;
- any member of the Executive team, including the Chief Executive Officer, Chief People Officer or General Counsel; or
- an Independent Director of the Board of Serko Limited (via Serkodirectors@serko.com).

You can also raise concerns regarding a serious wrongdoing via an independent Whistleblower Hotline. The Whistleblower Hotline is an independent service operated by EAP Services Ltd. by using the free-phone number 0800 327 669 or from overseas +64 9 353 0906.

The earlier you report an actual or suspected serious wrongdoing, the easier it may be to take action. Although not essential, it is helpful if you are able to provide some or all of the following information when you are reporting a serious wrongdoing because it will assist in any investigation:

- the nature of the serious wrongdoing;
- any background to the serious wrongdoing, including dates and history of the issue;
- why you believe the allegation of serious wrongdoing is true; and
- any supporting information.



We will arrange a meeting with you as soon as possible to discuss your concern. You may bring a colleague or another person you trust to any meetings under this policy. Your companion must respect the confidentiality of your disclosure and any subsequent investigation.

The law recognises that, in some circumstances, it may be appropriate for you to report the serious wrongdoing to an external body such as a regulator. In most cases you should not find it necessary to alert anyone externally as this policy provides an internal mechanism for reporting, investigating and remedying any serious wrongdoing. We strongly encourage you to seek advice before reporting a concern to anyone external.

6. What can I expect after I report a serious wrongdoing?

All such disclosures will be treated seriously and addressed promptly and discreetly (as far as is reasonably possible).

Investigation processes will vary depending on the nature of the conduct reported. Once you have raised a concern, we will carry out an initial assessment to determine the scope of any investigation. Within 20 working days of your concern being raised, we will inform you of the outcome of our assessment and decision as to whether or not to fully investigate the matter.

All investigations must be conducted as soon as practically possible in a manner that is fair, objective and affords natural justice to all people involved. You should treat any investigation as confidential.

If we conclude that a whistleblower has made false allegations maliciously, the whistleblower will be subject to disciplinary action.

While we cannot always guarantee the outcome you are seeking, we will try to deal with your concern fairly and in an appropriate way. If you are not happy with the way in which your concern has been handled, you can raise it with one of the contacts in paragraph 7 of this policy.

7. Should I still speak up even if my concern doesn't relate to an actual or suspected serious wrongdoing?

Absolutely! Although this policy only applies to reporting of serious wrongdoings, we actively encourage our people speak up if they become aware of something that isn't quite right. Check out our 'See Something, Say Something' page on the Employee Hub for details about other ways you can speak up.

8. Breaches of this policy

It is important to Serko to ensure we maintain high ethical standards, and therefore everyone working in our team plays a role in keeping Serko safe. If you think Serko could be in breach of this policy, we ask you to please speak up. It is better to be wrong, but safe, than ignore a potential breach. Remember, if you See Something, Say Something.

If you know about or suspect a breach of this policy, please reach out to the Chief People Officer. For guidance on alternative reporting options, please refer to the ['See Something, Say Something'](#) page on the Employee Hub and refer to this policy.

Complying with Serko policies is a condition of employment.

9. Roles and Responsibilities

The Serko Board will review and assess the adequacy of this policy at least every two years and recommend any changes to the Board for approval.

The Chief People Officer is the owner of this policy. The PPC team are responsible for operationalising the policy through employee awareness and communications. The PPC team are responsible for providing assurance to the Audit, Risk and Sustainability Committee that the policy is being complied with.

If you have any questions or need help with this policy, you can contact the Serko PPC team.

10. Documents related to this policy

- Code of Ethics
- Anti-Bribery and Corruption Policy
- Anti-harassment, Discrimination and Bullying Policy
- Corporate Governance Manual

11. Governance

Document Owner	Chief People Officer
Document Contact	PPC Team
Document Approver	Board
Review Frequency	Biennial
Version Date	December 2023

Annexure A to Whistleblowing Policy: Australia

What is the scope and purpose of this annexure?

1. This annexure to the Whistleblowing Policy ("policy") applies to officers and employees of Serko in Australia.
2. In Australia, the Corporations Act 2001 provides legal protection to "eligible whistleblowers" who have reasonable grounds to suspect certain wrongdoing and report "disclosable matters" to "eligible recipients".

Who are eligible whistleblowers?

3. An eligible whistleblower includes an individual in Australia who is a current or former:
 - officer or employee (including permanent, part time, fixed term or temporary, interns, secondees, managers and directors) of Serko;
 - a supplier of services or goods to Serko (whether paid or unpaid) and their employees (including current and former contractors, consultants, service providers and business partners);
 - an associate of Serko (including directors of Serko and its related bodies corporate); and
 - a relative, dependant or spouse of any individual referred to above.

What are disclosable matters?

4. The wrongdoing referred to in paragraph 6 of the policy includes circumstances where an eligible whistleblower has reasonable grounds to suspect that:
 - the information concerns misconduct, or an improper state of affairs or circumstances in relation to Serko or a related body corporate; or
 - the information indicates that Serko, a related body corporate, or any officer or employee of Serko or a related body corporate, has engaged in conduct that constitutes an offence against, or a contravention of, a provision of any of the following:
 - Corporations Act 2001;
 - Australian Securities and Investments Commission Act 2001;
 - Banking Act 1959;
 - Financial Sector (Collection of Data) Act 2001;
 - Insurance Act 1973;
 - Life Insurance Act 1995;
 - National Consumer Credit Protection Act 2009
 - Superannuation Industry (Supervision) Act 1993; or
 - an instrument made under an Act referred to above.
 - constitutes an offence against any other law of the Commonwealth that is punishable by a period of 12 months or more; or
 - represents a danger to the public or the financial system.
5. The wrongdoing referred to in paragraph 5 of the Policy does not include a personal work-related grievance (*i.e.* a grievance about the discloser's employment, or former employment, having or tending to have, implications for the disclosure personally) unless that grievance has significant implications for Serko and meets the requirements of paragraph 4 of this Annexure.

6. If you have a personal work-related grievance, please contact a member of the People, Performance and Culture team or see the "Procedure for Resolving Employment Relationship Problems and Personal Grievances" in the Company Policy.

Who are eligible recipients?

7. An eligible whistleblower can report disclosable matters to an officer or senior manager of Serko.
8. While Serko encourages matters to be disclosed internally, an eligible whistleblower may also report disclosable matters to:
 - an auditor, or a member of an audit team, conducting an audit of Serko or a related body corporate;
 - an actuary of Serko or a related body corporate;
 - a legal practitioner for the purpose of obtaining legal advice or legal representation regarding the whistleblower provisions under the Corporations Act; or
 - the Australian Securities and Investment Commission (ASIC), the Australian Prudential Regulation Authority (APRA) or any other Commonwealth body prescribed by the regulations.
9. In certain circumstances, an emergency and public interest disclosure may also be reported to journalists and members of the Commonwealth, State or Territory parliaments. You should contact Serko's General Counsel or an independent legal advisor to ensure you understand the criteria for making an emergency or public interest disclosure.

What protections are available?

10. If you are an eligible whistleblower who reports a disclosable matter (or an emergency disclosure or public interest disclosure) to an eligible recipient under the policy:
 - you will not be subject to any civil, criminal or administrative liability (including disciplinary action) for making the disclosure;
 - no contractual or other remedy may be enforced, and no contractual or other right may be exercised, against you for making the disclosure;
 - in certain circumstances, the information is not admissible in evidence against you in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings relating to the falsity of the information; and
 - you will be protected from detrimental conduct or the threat (whether express or implied, conditional or unconditional) of detrimental conduct in relation to a disclosure.

Note, however, that the protections under the Corporations Act do not grant immunity for any misconduct you have engaged in that is revealed in the disclosure or is subsequently discovered.

PROTECTING YOUR IDENTITY

11. We are legally obliged to protect the confidentiality of your identity as an eligible whistleblower. Subject to limited exceptions, it is illegal for a person to identify an eligible whistleblower or disclose information that is likely to lead to the identification of the eligible whistleblower.
12. You are entitled to remain anonymous or reveal your identity during or after the investigation. You can use an anonymous email address or pseudonym. You can choose to not answer any follow-up questions if you feel that doing so could reveal your identity, although anonymity may limit our ability to investigate and address the matter.

PROTECTING RECORDS

13. We take reasonable steps to protect the confidentiality of an eligible whistleblower's identity, including storing information in a secure location, redacting the whistleblower's identity from relevant documents and not sharing information without the whistleblower's consent unless it is reasonably necessary to manage and investigate the matter.

PROTECTING YOU FROM DETRIMENTAL CONDUCT

14. Examples of detrimental conduct include dismissal, changes to employment or terms of employment, harassment or intimidation and damage to property or reputation. Threats of detrimental conduct may be express or implied, conditional or unconditional.
15. If detriment has occurred, we will, on a case-by-case basis, consult with you to determine what actions are appropriate, for example we could re-assign or relocate other staff involved in the disclosable matter, allow you to take extended leave or develop an alternate career development plan. We may also take disciplinary action against the offender(s).
16. You can also seek independent legal advice if you feel you have suffered detrimental conduct that is prohibited by law. Courts have broad scope to make orders to remedy a detriment or threatened detriment, including injunctions, reinstatement, damages and the making of apologies.

How is a disclosable matter investigated and handled?

17. If an eligible whistleblower reports a disclosable matter to an eligible recipient, we will conduct an initial assessment to determine if it qualifies for protection under the policy and if a formal, in-depth investigation is required.
18. Investigations will typically be conducted by an investigator independent of the department involved and allow any person(s) against whom allegations are made to be given an opportunity to respond. In some cases, an external investigator may be engaged (for example, if there is a conflict of interest or because of the seniority of the person(s) involved).
19. The process, documentation, reporting and timeframe for an investigation will vary depending on the circumstances.
20. If you are contactable, we will provide you with updates, although the frequency and nature of the updates will depend on the issues being investigated.

Where is this Annexure available?

21. The policy and this Annexure are available to Serko officers and employees via Bamboo HR and the Serko intranet.