



Fuelling a
sustainable future

Corporate Standard – Whistleblower

COR-GOV-STD-001



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Review and Approval record

Date	Change	Approved
22 October 2025	Original adoption	Board
24 August 2026	Change WPO	Board

1 Definitions

- (a) **ASIC** means the Australian Securities and Investments Commission
- (b) **Board** means the Board of Directors of Boss Energy Limited
- (c) **Report** means a report of disclosable conduct made by an eligible whistleblower through internal or external channels
- (d) **Eligible Whistleblower**
 Defined as:
 - i. an officer of the Company
 - ii. an employee (past or present)
 - iii. an individual who supplies goods or services, and employees of suppliers (whether paid or unpaid)
 - iv. an individual who is an associate of the company
 - v. any spouse, relative, dependent, or dependent of a spouse of any of the above individuals who:
 - Make a report of a disclosable matter
 - Make the report using one of the defined channels
 - Has reasonable grounds to suspect that the disclosable matter has taken place
- (e) **Grievance** means an official statement of complaint over something believed to be wrong or unfair.
- (f) **Workplace Protection Officer (WPO)** means the HR Superintendent who will be responsible, as far is reasonably practicable, to protect Whistleblowers and is accountable for the provisions of this Standard.

2 What is this standard about?

At Boss Energy (the Company), we are committed to conducting business honestly and ethically, in accordance with our Code of Conduct.

We rely on and encourage people to speak up about potential misconduct concerns. This standard has been adopted to provide a safe and confidential environment for people to raise any such concerns without fear of reprisal or detrimental treatment. It is against the law for anyone at Boss Energy to cause or threaten any person speaking up about potential misconduct concerns. Disciplinary action may be taken on anyone shown to have caused or threatened detriment to a person in connection with speaking up.

This standard sets out:

- When you will be protected for speaking up about misconduct.
- The protections that may be provided to you if you speak up.
- How disclosures made under this standard will be handled by the Company.

All directors and officers, as well as all categories of employee, contractors and consultants of the Company, whether located in Australia or overseas must comply with this standard.

This Standard is available in the Governance section of our website at <https://www.bossenergy.com/about-us/governance> and in the Boss document register on the Company intranet.

3 Who does this standard apply to?

This standard applies to all individuals who are classified as eligible whistleblowers.

This standard applies to disclosures relating to conduct connected to Boss Energy's operations, whether occurring in Australia or overseas.

4 What is a protected disclosure?

Disclosures do not need to be about breaking the law.

Eligible disclosures can relate to misconduct or improper, dishonest, or questionable practices that you have reasonable grounds to suspect are taking place within the Company or within activities in relation to the Company. Some examples of matters that qualify for protection under the Australian Whistleblowers laws include:

- Conduct that would amount to a Criminal Offence or contravention of the Corporations Act 2001 or Australian Securities and Investments Commission Act 2001.
- Conduct that is endangering workplace health, safety, or the environment

- Illegal conduct, such as bribery, corruption, fraud, theft, money laundering, or breaches of work health and safety laws.
- Conduct that may constitute modern slavery.
- Conduct that may indicate a systemic issue in relation to the Company, including harassment, bullying and / or sexual harassment.
- Accounting, financial reporting, or audit irregularities
- Unethical conduct, gross mismanagement, or misuse of company resources
- Systemic breaches of the Company's Code of Conduct or policies
- Engaging or threatening to retaliate or victimise a person who has made or is believed to have made or planning to make a protected disclosure.

Personal work-related grievances are not considered as protected disclosures unless they also relate to any detriment or threat of detriment or constitute conduct that may indicate a systemic issue in relation to the Company.

A grievance is any matter in relation to your employment which has implications for you personally. Some examples include:

- An interpersonal conflict between you and another employee.
- 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 employment, payroll or remuneration.

Grievances can be reported using the Boss Energy Grievance Framework (HUR-FMW-004).

5 Who can receive a protected disclosure?

All the people listed in this section can receive protected disclosures that qualifies for protection under the Australian whistleblower laws. We do, however, encourage you to make your disclosure to our Workplace Protection Officer, or to our Speak Up whistleblower reporting service, facilitated by Core Integrity, which is an independent and confidential external reporting service.

- Our Workplace Protection Officer is Sarah Barter, HR Superintendent who can be contacted by phone at (08) 6263 4494, or by e-mail at sbarter@bossenergy.com
- Our Speak Up whistleblower reporting service:

URL	https://ispeakup.co/bossenergy
QR Code	
Phone	1800 324 775
Address	P.O. Box 730, Milsons Point, NSW 1565
Email	speakup@coreintegrity.com.au

- Any member of the Company Executive Leadership team (ELT) that you are comfortable to speak to
- ASIC office of the whistleblower, APRA, or another prescribed regulator

Employees can choose to identify themselves or remain anonymous. Anonymous reports will be treated with the same seriousness as identified reports.

6 How can a protected disclosure be made?

You can make a disclosure at any time to the people listed in section 5 in person, by phone, by e-mail, post or delivered by hand. You can also make a disclosure to our Speak Up whistleblower reporting service.

An example form for making a disclosure is attached to this Standard and is also available in the Governance section of our website at <https://www.bossenergy.com/about-us/governance> and in the Boss document register on the Company intranet.

If you make a disclosure from or to a Company email address, your email may be accessed by certain people within our IT department in accordance with the Company's policies. If you are concerned about those limited circumstances in which your email might be accessed, you may prefer to make your disclosure verbally, by mail or through the whistleblower reporting service platform.

You can make your disclosure anonymously (and stay anonymous throughout and after any investigation) and still qualify for protection under the Australian whistleblower laws.

You may wish to obtain independent legal advice before making a disclosure. That communication with your legal adviser will also be protected under the Australian whistleblower laws (irrespective of the outcome of that advice).

7 What protections are available for whistleblowers?

7.1 Confidentiality and secure record keeping

All persons responsible for or involved in an investigation must take all reasonable steps to reduce the risk that the person speaking up will be identified. The Company will do this by:

- Obscuring your name and identifying features from any internal reporting about your disclosure (unless you agree to your identity being known).
- Referring to you in a gender-neutral context.
- Where possible, contacting you to help identify certain aspects of your disclosure that could inadvertently identify you.
- Engaging qualified staff to handle and investigate disclosures.
- Storing all material relating to disclosures securely.
- Limiting access to all information to those directly involved in managing and investigating the disclosure.
- Ensuring that anyone who is involved in handling and investigating your disclosure is aware of the confidentiality requirements.

You may lodge a complaint to a regulatory body, such as ASIC, APRA or the ATO, if you believe that your confidentiality has been breached.

7.2 Protection from detriment

It is against the law for anyone at the Company (including any officers, employees or contractors) to cause or threaten any detriment to any person because that person:

- is or proposes to make a disclosure under this standard or the Australian whistleblower laws; or
- is suspected or believed to have made a disclosure under this standard.

'Detriment' includes, but not limited to:

- Dismissal of an employee.
- Injury of an employee in their employment.
- Alteration of an employee's position or duties to their disadvantage.
- Discrimination, harassment or intimidation.
- Harm or injury including psychological harm, damage to property, reputation or financial position.
- Taking action against a person (including any disciplinary action or imposing a liability) for making a disclosure; or
- Threats of any of the above.

However, the Company may take reasonable steps that:

- are reasonably necessary to protect you from detriment, or
- relate to managing unsatisfactory work performance in line with the Company's performance management framework.

You may seek independent legal advice or contact regulatory bodies, such as ASIC, APRA or the ATO, if you believe you have suffered detriment because of your disclosure.

7.3 Identity protections and exceptions

If you make a protected disclosure, it is illegal for anyone to identify you or disclose any information that is likely to lead to you being identified, unless:

- it is not possible to investigate the disclosure without disclosing information that might identify you (but all reasonable steps must be taken to protect your identity)
- it is necessary to obtain legal advice about your disclosure and the whistleblower laws, in which case, we can pass the information on to our lawyer
- we need to disclose the information to the Australian Federal Police; the Australian Securities and Investments Commission (**ASIC**); the Australian Prudential Regulatory Authority (**APRA**); or the Australian Commissioner of Taxation (**ATO**), if the disclosure concerns the Company's tax affairs or the tax affairs of an associate of the Company, or
- you consent to that disclosure.

7.4 Protection from civil, criminal and administrative liability

If you make a protected disclosure, you will also be protected from any of the following in relation to your disclosure:

- Civil liability – for example, any legal action against you for breach of an employment contract, duty of confidentiality or another contractual obligation
- Criminal liability – for example, prosecution for unlawfully releasing information or unlawfully using your disclosure against you in a prosecution; and
- Administrative liability – for example, disciplinary action for making a disclosure.

However, you may be liable for any misconduct that you have engaged in that is revealed by your disclosure (or revealed by an investigation following your disclosure).

8 How are investigations conducted under this standard?

- 8.1 When you make a disclosure under this standard, your disclosure will typically be investigated as follows and by maintaining confidentiality in accordance with section 7.1. This process may vary depending on the nature of your disclosure.

STEP 1 The person who receives your disclosure will provide the information to the Workplace Protection Officer (or to the Managing Director & CEO if the disclosure is about the Workplace Protection Officer), as soon as practicable, ensuring your identity is protected (in accordance with section 7.1), unless you have consented otherwise.

STEP 2 The Workplace Protection Officer (or the Managing Director & CEO) will determine whether your disclosure is covered by this standard and a formal, in-depth investigation is required. If an investigation is required, the Workplace Protection Officer will determine whether the investigation of your disclosure should be conducted internally or externally and appoint an investigator with no personal interest in the matter. The Workplace Protection Officer may consider an external investigation is appropriate to ensure fairness and independence or because specialist skills or expertise are required.

STEP 3 The investigator(s) will conduct the investigation in an objective and fair manner, ensuring that they give any employee who is mentioned in the disclosure an opportunity to respond to the allegations prior to any adverse findings being made against them. Those employees are also entitled to access the support services referred to in section 9. If you can be contacted (including through anonymous channels), we will give you regular updates on the status of the investigation as appropriate, with the frequency and timing of such updates depending on the nature of your disclosure.

STEP 4 The outcome of the investigation will be reported to the Company Board of Directors (the **Board**) (protecting your identity, if applicable) and may, if the Workplace Protection Officer considers it appropriate, be shared with you.

Appropriate records and documentation for each step in the process will be maintained by the investigator.

We encourage you to raise any concerns you have about the investigation of your disclosure (including breach of confidentiality) with the Workplace Protection Officer or the person to whom you made your disclosure.

8.2 Duration of investigation

The Company will aim to conclude the investigations as soon as reasonably possible after receiving your disclosure. But that time may vary depending on the nature of your disclosure.

8.3 The Company may require further information to investigate disclosure

The Company may not be able to undertake an investigation if it is not able to contact you or receive additional information from you required to fully investigate your disclosure. If you have made your disclosure anonymously, we suggest you maintain ongoing two-way communication with the Company, so the Company can ask follow-up questions or provide feedback. You can refuse to answer questions that you feel may reveal your identity at any time.

8.4 Investigation will be conducted in accordance with confidentiality protections

Subject to the exceptions allowed under section 7.1 of this standard or otherwise by law, the identity of the person making the report (or information that is likely to lead to their identity becoming known) must be kept confidential at all times during and after the investigation (including in any reporting to the Board or to any persons affected).

9 Support and Practical Protections

The Company processes in place for protecting, supporting and monitoring the welfare of anyone who makes a disclosure under this standard. This includes risk assessment of any potential detriment, work adjustment considerations and support services such as stress management strategies which may include counselling.

10 Board Reporting

The Workplace Protection Officer must, where appropriate, provide the Board at least quarterly, reports on all active whistleblower matters, which may include information on:

- The number and nature of disclosures made in the last quarter (for example, by who, who to and matter type).
- How disclosures were reported.
- The status of any investigations underway.
- Any actions taken in relation to a disclosure.
- The frequency of communications with disclosers.

- The outcomes of completed investigations, and
- the timeframes for responding to and investigating disclosures.

The Board will also be informed of any material incidents reported under this standard, including any information that may be materially price sensitive in accordance with the Company's Continuous Disclosure requirements.

11 Training

Our Workplace Protection Officer and all eligible recipients of disclosures must attend compulsory training organised by the Company on our processes and procedures for receiving and handling disclosures made under this standard, including training on confidentiality and the prohibitions against detrimental conduct.

The Company will inform its external eligible recipients (for example, its auditor and tax agent) about their obligations under the Australian whistleblower laws.

All employees must participate in compulsory training on our Whistleblower Program which will include information on how to make a disclosure, what the disclosure can be about, to whom a disclosure can be made, the protections and support available and when further information or independent legal advice might be sought.

12 Non-Compliance with this Standard

Any breach of this standard by a Company officer, employee or contractor will be taken seriously by the Company and may be the subject of a separate investigation and/or disciplinary action.

A breach of this standard may also amount to a civil or criminal contravention under the Australian whistleblower laws, giving rise to significant penalties.

We encourage you to raise any concerns about non-compliance with this standard with the Workplace Protection Officer in the first instance. You can also lodge any concerns with ASIC, APRA or the ATO for investigation.

13 Review

This standard must be reviewed by the Board or its delegated corporate governance committee with the assistance of the Workplace Protection Officer at least every two years to ensure it is operating effectively. Any recommended changes must be approved by the Board or its delegated committee.

The Company Secretary is authorised to make administrative and non-material amendments to this standard provided that any such amendments are notified to the Board or its delegated committee at or before its next meeting.

The Company will ensure any updates to this standard, its processes and procedures following a review are widely disseminated to, and easily accessible by, individuals covered by this Standard. Where necessary, additional training will be provided.

14 False or Malicious Reports

Deliberately false, frivolous, or vexatious reports are not protected under this standard and may result in disciplinary action. However, whistleblowers who make disclosures in good faith will be protected, even if the report is not substantiated.

15 Further Information

If you have any questions, concerns or feedback about this standard, you should contact the Workplace Protection Officer at: Boss Energy Ltd, Level 14, 33 King William Street, Adelaide 5000. Phone: (08) 6263 4494

Email: sbarter@bossenergy.com

Attention: Workplace Protection Officer

Disclosure Form (If not disclosing on the Speak Up whistleblower reporting service)

The Board of Directors (the Board) of Boss Energy Limited (the Company) are committed to conducting business honestly and ethically, in accordance with its Code of Conduct.

We rely on and encourage people to speak up about potential misconduct concerns. This standard has been adopted to provide a safe and confidential environment for people to raise any such concerns without fear of reprisal or detrimental treatment.

The Company appreciates you taking the time to bring matters of concern to our attention; thank you for speaking up.

This form can be used by anyone who is or was a director, other officer, employee, contractor, consultant, supplier, supplier's employee, as well as a parent, grandparent, child, grandchild, sibling, spouse or dependant of any of these individuals.

This form is part of whistleblower program and is intended to assist you make a disclosure in relation to the Company, or an officer or employee of the Company, under the Boss Energy Whistleblower Standard.

Use of this form (including provision of all information requested in it) is optional and it is open to you to make your disclosure in another way.

You can provide this form to us by email, post or hand via:

Workplace Protection Officer

Sarah Barter, HR Superintendent	Mail: Workplace Protection Officer, Boss Energy Limited, Level 14, 33 King William Street, Adelaide 5000 E-mail: sbarter@bossenergy.com Phone: (08) 6263 4494
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SECTION A - CONSENT

- ☐ I consent to my identity being shared in relation to this disclosure
- ☐ I wish to remain anonymous (do not complete section B&C)
- ☐ I consent to being contacted about my disclosure
- ☐ I wish to receive updates about my disclosure

SECTION B – PERSONAL DETAILS

Name:	
Address:	
Department / Team (if applicable) Position title:	

SECTION C – CONTACT DETAILS

Preferred telephone number: (this may be a private number; please include country and area code)	
Preferred e-mail address: (this may be a private e-mail address)	
Preferred contact method:	☐ Phone ☐ E-mail ☐ Mail ☐ in Person
Best time to contact you:	

SECTION D – DISCLOSURE

All questions are optional however the more information that you provide, the easier it will be for us to investigate and address your concerns

1.	A description of your concerns, including: <i>Location</i> <i>Time</i> <i>Persons involved</i> <i>(You are encouraged to include with this disclosure any supporting evidence you may hold – you can use box 7 or a separate page if you run out of space)</i>	
2.	How did you become aware of the situation?	
3.	Who was involved in the conduct, including any names, departments and position?	
4.	Does anyone else know about the matters you are concerned about? <i>(If yes, please describe any steps you have taken to report or resolve your concern and the outcome, if applicable)</i>	
5.	Do you have any concerns about you or	

	any other person being discriminated against or unfairly treated because of this disclosure?	
6.	Do you think the reported conduct might happen again?	
7.	Please include any other details which you believe are relevant	