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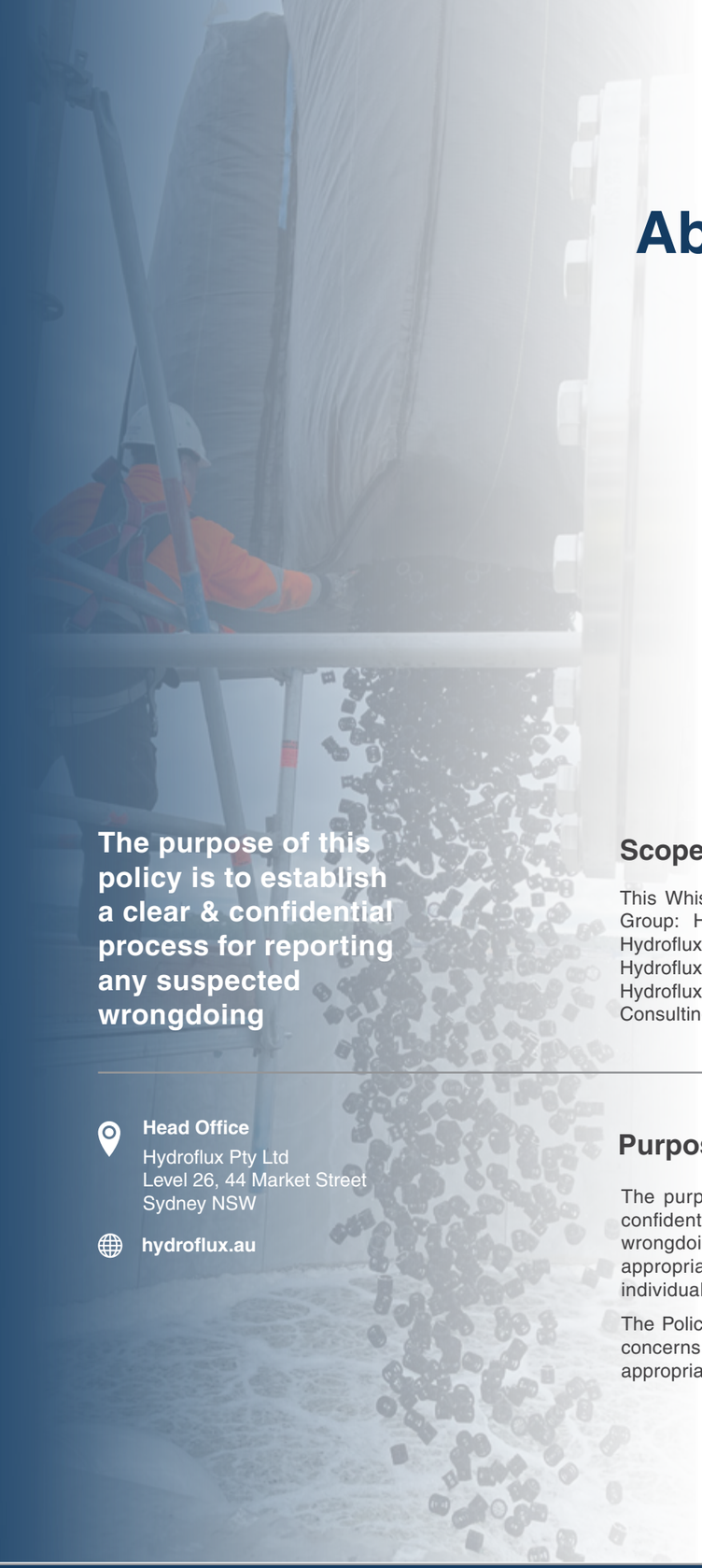
Whistleblower Policy

November
2026

Australia
1300 417 697
www.hydroflux.au

New Zealand
09 352 2052
www.hydroflux.nz

Fiji
773 6950
www.hydroflux.com.fj



The purpose of this policy is to establish a clear & confidential process for reporting any suspected wrongdoing

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hydroflux.au

About This Policy

Scope

This Whistleblower Policy applies across the Hydroflux Group: Hydroflux Pty Ltd, Hydroflux Epco Pty Ltd, Hydroflux Industrial Pty Ltd, Hydroflux Utilities Pty Ltd, Hydroflux Epco NZ Ltd, Hydroflux Industrial NZ Ltd, Hydroflux Utilities NZ Ltd, Hydroflux Pte Ltd (Fiji), Cress Consulting Pty Ltd.

Purpose

The purpose of this policy is to establish a clear and confidential process for reporting any suspected wrongdoing, ensure disclosures are handled appropriately and in a timely manner, and protect individuals who make a report.

The Policy is intended to encourage individuals to raise concerns and does not prevent employees from raising appropriate workplace matters directly with their manager.

Our Commitment

Our Commitment

Hydroflux is committed to a culture of honesty, transparency, and accountability across the Group and its supply chain. Identifying and addressing wrongdoing early protects our people, our clients, the communities we work in, and the integrity of the business we have built. We are committed to:

- Providing a safe space and mechanism to raise any disclosable matters
- Protecting anyone who makes a disclosure that qualify for protection under this policy
- Protecting identity and ensuring confidentiality of eligible whistleblowers
- Assessing every report and investigating where appropriate
- Providing support to eligible whistleblowers
- Making this Policy accessible to all officers and employees of the Hydroflux Group and publicly available to external stakeholders, including suppliers and contractors
- Actively promoting this Policy and providing regular training to Eligible Recipients and Eligible Whistleblowers on how to identify and respond to disclosures made under this Policy

Hydroflux does not tolerate the deliberate making of a false or misleading report. A person who knowingly makes a disclosure that is false or misleading will not be protected under this Policy and may be subject to disciplinary action or other consequences.



Who The Policy Applies To

This Policy applies to Eligible Whistleblowers, including current and former:

- **Directors & Officers of Hydroflux & its subsidiaries;**
- **employees (full time, part time or casual) Hydroflux & its subsidiaries;**
- **suppliers & contractors to Hydroflux & its subsidiaries (& their employees); &**
- **a relative, dependant, or spouse of any of the people above.**

What Matters Can Be Reported Under This Policy

Disclosable Matters

An Eligible Whistleblower can make a disclosure under this Policy where they have reasonable grounds to suspect any of the following:

- Dishonest, fraudulent or corrupt conduct, including theft, bribery, money laundering or misappropriation of funds
- A breach of, or offence against, the Corporations Act, taxation law, or any other Commonwealth, State or Territory law punishable by imprisonment of 12 months or more
- Conduct that represents a danger to the public or to the broader Australian financial system, or a substantial and imminent danger to health, safety or the environment
- Financial impropriety, misuse of Hydroflux funds or assets, or falsification of records
- Serious or systemic breaches of Hydroflux policies or procedures that may involve misconduct, unethical conduct or significant compliance failures
- Engaging in, or threatening, detrimental conduct against a person who has made, or is believed or suspected to have made or to be planning to make, a disclosure under this Policy
- Attempts to conceal any of the above

Personal Work-Related Grievances

Disclosures that relate solely to personal work-related grievances, and that do not relate to detriment or threat of detriment to the Eligible Whistleblower, generally do not qualify for protection under the Corporations Act.

A personal work-related grievance is one that relates to the Eligible Whistleblower's current or former employment and has implications for them personally but does not have significant implications for Hydroflux or otherwise concern a Disclosable Matter.



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How To Make A Disclosure

An eligible whistleblower can make a disclosure to any of the internal or external recipients set out below. A disclosure may be made in person, by phone, by email or through any other reporting channel made available by Hydroflux. The confidential email channel can be accessed at any time, including outside normal business hours, and a report may be submitted without providing a name or other identifying details.

An Eligible Whistleblower may choose to remain anonymous when making a disclosure and throughout any subsequent investigation. A disclosure may still qualify for protection under the Corporations Act where the Eligible Whistleblower does not disclose their identity.

This Policy encourages Eligible Whistleblowers to make a disclosure internally in the first instance, before referring the matter to an external recipient. Hydroflux's preference for internal reporting reflects its commitment to identifying and addressing wrongdoing as early as possible and is intended to build confidence and trust in Hydroflux's whistleblower policy, processes and procedures. This preference does not limit an Eligible Whistleblower's right to make a report directly to an external recipient at any time.

Who Can Receive A Disclosure

An Eligible Whistleblower may make a disclosure under this policy with any one of the following Eligible Recipients:

Internal	External
Line Manager or Director	Hydroflux's auditor (BDO Ltd, Sydney)
IMS Manager	
Confidential Employee Grievance Email (employee.grievance@hydroflux.com.au)	

Additionally, a concern can be made to a journalist or member of Commonwealth, state or territory parliaments under certain circumstances and still qualify for protection under this Policy and the Corporations Act 2001 (Cth).





Legal Protections For Disclosers

An Eligible Whistleblower who makes a disclosure that qualifies for protection under the Corporations Act is protected from certain legal action arising from making the disclosure.

This includes protection from:

- Civil liability, such as legal action for breach of an employment contract, duty of confidentiality or other contractual obligation;
- Criminal liability for making the disclosure;
- Administrative liability, including disciplinary action; &
- Contractual or other remedies being enforced against them on the basis of the disclosure.

In certain circumstances, information contained in the disclosure cannot be used as evidence against the Eligible Whistleblower in criminal proceedings or proceedings for the imposition of a penalty, except in proceedings concerning the falsity of the information.

These protections do not provide immunity from liability for any misconduct of the Eligible Whistleblower that is revealed by the disclosure.

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How We Will Respond

Handling & Investigating A Disclosure

All disclosures will be handled promptly, confidentially, and with integrity. Hydroflux will:

Acknowledge & Assess The Report

Hydroflux will assess the information provided to determine whether the disclosure is covered by this Policy and whether a formal investigation is required. Hydroflux will aim to complete this initial assessment within five business days where practicable.

Investigate A Report

Where an investigation is required, Hydroflux will appoint an appropriate investigator. Investigations will be conducted objectively, fairly and independently, having regard to the nature and complexity of the matter. External investigators or advisers may be engaged where appropriate. Hydroflux will aim to complete an investigation within 30 business days of it commencing, extending this timeframe where the nature, scope or complexity of the matter reasonably requires.

Maintain Confidentiality

Information relating to a disclosure and investigation will be handled securely and in accordance with the confidentiality protections set out in this Policy.

Keep The Discloser Informed

Where the Eligible Whistleblower can be contacted, Hydroflux will provide updates at appropriate stages of the process, including any material changes to expected timeframes.

Conclude & Record The Matter

Once an investigation is complete, Hydroflux will determine any appropriate actions, which may include disciplinary action, referral to a regulator or law enforcement agency, changes to policies or procedures, or closure of the matter. Investigation findings, actions and outcomes will be appropriately documented and securely retained. Where possible, and without compromising confidentiality or the rights of others, the Eligible Whistleblower will be informed of the outcome.

How We Will Respond

Support & Practical Protection

Hydroflux will support both the person who makes a disclosure and any person who is the subject of a disclosure under this Policy. This support includes access to Hydroflux's Employee Assistance Program (EAP) for confidential counselling, regular contact from the Eligible Recipient on the progress of any investigation, and reasonable adjustments to working arrangements where a person raises concerns about their safety or wellbeing as a result of the disclosure.

Hydroflux will take all reasonable steps to protect the identity of the Eligible Whistleblower under this Policy. The Group will not disclose information that is likely to reveal their identity without their consent, except where required by law, or where necessary to allow the disclosure to be properly investigated and it is not reasonably practicable to do so without risking the person's identity becoming known. Any investigation will be managed to minimise the risk as far as possible.



Fair Treatment & Protection

Hydroflux is committed to ensuring the fair treatment of employees who are mentioned in a disclosure that qualifies for protection under this Policy, including those who are the subject of a disclosure. This includes maintaining the confidentiality of any person named in a disclosure to the extent possible, providing a person who is the subject of a disclosure with procedural fairness during any investigation, and ensuring that no adverse action is taken against a person based solely on an unproven allegation.

Hydroflux will not tolerate any form of retaliation or Detrimental Conduct towards an Eligible Whistleblower. Where a Disclosure is made, Hydroflux will take all reasonable steps to ensure that the Eligible Whistleblower will not be personally disadvantaged or suffer any Detrimental Conduct as a result of the disclosure. Any person found to have caused, threatened, or attempted to cause detriment will be subject to disciplinary action, which may include termination of employment or termination of a contractual relationship, in addition to any legal consequences that may apply.

Relevant Legislation & Standards

This policy supports alignment with the following legislation and frameworks:

Corporations Act 2001 (Cth)

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Definitions

Associate:

means, in relation to any member of the Hydroflux Group, a person or organisation connected to it in a capacity such as a related body corporate, partner, trustee, or other party with a business or professional relationship to that member, as that term is defined under the Corporations Act 2001 (Cth) and equivalent legislation in other applicable jurisdictions.

Detriment or Detrimental Conduct:

means any actual or threatened adverse action taken against a person as a result of, or in connection with, a disclosure made under this Policy, including but not limited to dismissal, demotion, harassment, discrimination, disciplinary action, injury in employment, damage to reputation, financial disadvantage, or psychological or emotional harm.

Reasonable grounds:

means a basis for suspicion or belief that is more than a mere allegation or speculation but does not require the whistleblower to prove the matter disclosed or to have conclusive evidence of wrongdoing.

Confidentiality:

means the obligation, applying to both whistleblowers and Eligible Recipients, not to disclose information that is likely to reveal the identity of an Eligible Whistleblower, or the substance of a disclosure made under this Policy.

Disclosure:

means a disclosure of a Disclosable Matter made by an Eligible Whistleblower to an Eligible Recipient, or as a Public Interest Disclosure or Emergency Disclosure, in accordance with this Policy.

Document Control

Document Approval	This was reviewed and approved by the Hydroflux IMS Director.
Version	1.00
Next Formal Review	May 2027

Details of any amendments made prior to the next formal review

Version	Details	Date
V1.00	Original	12/10/2026

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The electronic version of this document is the latest revision.

The printed version of this document is uncontrolled.

Thank You

Feedback & Contact

For questions, feedback, or concerns related to this Whistleblower Policy, please contact:

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