TERRA FIRMA

TERRA FIRMA EQUITY LIMITED
ACN 675 999 747

WHISTLEBLOWER POLICY

Document type	Corporate policy
Version	1.0
Approved by	Board of Terra Firma Equity Limited
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1. Purpose

This Policy supports the reporting of misconduct and is intended to operate consistently with the whistleblower protections in the Corporations Act 2001 (Cth) and other applicable law.

2. Who may make a disclosure

Eligible whistleblowers may include current and former officers, employees, contractors, suppliers and their employees, associates and certain relatives or dependants, as provided by applicable law.

3. Reportable conduct

A disclosure may concern misconduct or an improper state of affairs or circumstances in relation to the Company or a related entity, including suspected fraud, corruption, serious legal breaches, financial misconduct, significant safety or environmental breaches, or conduct that represents a danger to the public or financial system.

Personal work-related grievances that do not have broader implications may fall outside statutory whistleblower protection, although they may be addressed under other workplace procedures.

4. How to make a disclosure

A disclosure may be made to an eligible recipient under applicable law, including an officer or senior manager of the Company, the Company's auditor or audit team, or another person authorised by the Company to receive disclosures.

The Company may publish or maintain additional confidential reporting channels from time to time.

5. Confidentiality

The identity of an eligible whistleblower and information likely to identify them must be protected in accordance with law. Unauthorised disclosure of identifying information is prohibited.

6. Protection from detriment

A person must not subject, or threaten to subject, an eligible whistleblower to detriment because they made, may make or are suspected of making a protected disclosure.

The Company will take reasonable steps to protect whistleblowers from unlawful victimisation or retaliation.

7. Investigation

Disclosures will be assessed and, where appropriate, investigated in a fair and objective manner. The nature and scope of an investigation will depend on the circumstances.

The Company will seek to avoid unnecessary disclosure of the whistleblower's identity during an investigation.

8. False reports

A person who makes a disclosure with reasonable grounds is not penalised merely because the concern is not substantiated. Deliberately false or malicious reporting may itself be misconduct.

9. Availability and training

The Company will make this Policy available to officers and employees and may provide training or guidance where appropriate.

10. Review

The Board will review this Policy periodically and may amend it to reflect changes in law or Company arrangements.