



WHISTLEBLOWER POLICY

Purpose

HT&E Limited (the **Company**) has approved this policy and procedures to ensure that people can raise concerns regarding actual or suspected contravention of the Company's and its related entities (**HT&E Group**) ethical and legal standards without fear of reprisal or feeling threatened by doing so.

The policy aims to facilitate disclosure of questionable practices, encourage proper individual conduct and alert the Audit & Risk Committee of potential problems before they have serious consequences. This policy aims to support and reinforce the Company's Code of Conduct (which can be found at <http://www.htande.com.au/corporate-governance/>) and the values expressed therein.

The Company shall maintain on its website located at <https://www.htande.com.au/> and communicate to its employees the procedures for submitting allegations by mail, e-mail and/or to an externally hosted service.

If an employee (current or former) or any other person (such as contractors, suppliers, etc.) has an allegation, such persons are obliged to report these complaints or concerns via the contact details listed in the table below. Such complaints or concerns may be submitted on an anonymous/confidential basis.

Type of reportable allegations	For the purposes of making a report under this policy, matters may include, but are not limited to, any actual or suspected: <ul style="list-style-type: none">a) conduct or practices which are dishonest or breach any law;b) breach of any Company policy including the Company's Code of Conduct;c) harassment, discrimination, victimisation or bullying;d) inappropriate accounting, internal accounting controls or auditing matters;e) corrupt activities;f) theft, fraud or misappropriation of assets;g) significant mismanagement or waste of funds or resources;h) abuse of authority; ori) unsafe work practice or environment. <p>The Company considers and will take such allegations seriously. It equally expects and assumes that allegations are made where there are reasonable grounds for suspicion, are truthful and can be substantiated.</p>
How to submit an allegation	Complaints or concerns may be communicated by any of the following means: Independent and externally hosted telephone line or website: <ul style="list-style-type: none">• Australia (1800-500-965)• Hong Kong (+852 2140 2393)



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	<ul style="list-style-type: none">• https://www.kpmgfaircall.kpmg.com.au/HTandE, KPMG has been appointed as an Eligible Recipient to receive disclosures under the Corporations Act 2001 (Cth) and / or Taxation administration Act 1953 (Cth). KPMG will treat all Disclosures in accordance with the policy set out at: http://www.kpmg.com/AU/faircallprivacy <p>Email: whistleblower@htande.com.au</p> <p>Mail to: Internal Audit & Risk Manager HT&E Limited Level 7, Suite 3, 100 William Street Sydney NSW 2011</p> <p>All allegations either received by post or via email will be forwarded to the Internal Audit & Risk Manager, and the Chair of the Audit & Risk Committee. Alternatively, if you prefer, you may communicate the concern to the CEO, the CEO's direct reports, the ARN Legal Counsel or the Company Secretary.</p> <p>The recipients will then determine the appropriate action to take in order to investigate and validate the allegation, which may include the retention of outside counsel, accountants, or other advisors.</p>
Directions	<p>An allegation should include enough information about the incident or situation to allow the Company to investigate it properly.</p> <p>Should the complainant wish to remain anonymous, they may send the complaint in a way that does not reveal his or her identity. Should, however, the complainant wish to co-operate in a further investigation of the complaint, they should submit their name and contact details together with the complaint. If the complainant is identified in the report, they may be contacted to provide further information about the matters reported in the complaint.</p> <p>Every report of a possible violation, compliance concern, complaint or other information relating to an allegation will be retained in written or electronic form.</p>
Confidentiality	<p>All information received in respect of these matters will be treated confidentially.</p> <p>Any person making a complaint must ensure that their allegations remain confidential and are only discussed with the person charged</p>



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	<p>with investigating the complaint.</p> <p>Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know.</p> <p>It is important to maintain confidentiality in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the Company from potential civil liability.</p>
Protection from retaliation or victimisation	<p>The Company acknowledges that Whistleblowers or staff making internal disclosures may be concerned about reprisals, discriminations, harassment or retribution in making an internal disclosure. The Company is committed to minimising those possibilities with the following:</p> <ul style="list-style-type: none">a) protection of the identity of the person making the internal disclosure;b) protection from personal disadvantage for having made the disclosure where the discloser has acted on reasonable grounds for suspicion and has not engaged in misconduct or illegal activities or made a malicious disclosure; andc) protection from victimisation for having made the disclosure. <p>The Company intends to investigate thoroughly any report, concern or complaint made in good faith that the Company receives relating to a suspected violation. Every Director or employee will be required to cooperate in internal investigations of misconduct or unethical behaviour.</p>
Training and communication	<p>Training will be provided to the potential recipients of Whistleblower reports (outlined above) about how to respond to allegations submitted under this policy.</p> <p>This policy will be communicated to all Company employees and contractors at least annually.</p>
Review	<p>The Company will review this policy periodically to ensure compliance with applicable law and to ensure that it is operating effectively and whether any changes are required. Therefore, this policy may be amended, modified or waived at the discretion of the Company in accordance with applicable law and regulations.</p>