

Intega Group Limited Whistleblower Policy

APPROVED BY THE AUDIT, RISK & COMPLIANCE COMMITTEE 25 JUNE 2021

BRIEF DESCRIPTION

Requirements detailing the rights of staff to disclose improper conduct confidentially, anonymously, in good faith and on reasonable grounds without the fear of reprisal or detrimental action.

Introduction

This Policy sets out who is entitled to protection as a whistleblower under this Policy; the protections whistleblowers are entitled to; and how disclosures made by whistleblowers will be handled by Intega Group Limited (Intega).

The Policy is made in accordance with the Intega Code of Conduct, available on Intega's website.

Improper conduct

Intega encourages staff to raise concerns about improper conduct within Intega's operations in a confidential manner and, if they wish, on an anonymous basis.

Improper conduct includes:

- A breach of the Intega Code of Conduct;
- A breach of Intega's Anti-Corruption and Bribery policy;
- A breach of Intega's approval practices and guidelines;
- Unethical conduct;
- Financial malpractice, impropriety or fraud;
- Contravention or suspected contravention of legal or regulatory provisions;
- Auditing non-disclosure or manipulation of any audit processes; and
- Any deliberate concealment relating to the above.

Making a disclosure

Disclosures under this Policy can be made to:

- Intega's independent and confidential Whistleblower service (provided by Lighthouse)

Online: www.lighthouse-services.com/constructionsciences

Direct URL's for English & Spanish:

English - www.lighthousegoto.com/constructionsciences/eng

Spanish - www.lighthousegoto.com/constructionsciences/spa

Email: reports@lighthouse-services.com (must include company name with report)

Toll-Free Telephone:

English speaking USA and Canada: 844-580-0005

Spanish speaking USA and Canada: 800-216-1288

Spanish speaking Mexico: 01-800-681-5340

French speaking Canada: 855-725-0002

All other countries: 800-603-2869

(must dial country access code first [click](#) here for access codes and dialing instructions)

Facsimile: (215) 689-3885 (must include company name with report)

- The Company Secretary;

Telephone: 07 3518 2700

E-mail: courtney.marsden@intega.net

Mail: 1/17 Byres Street, Newstead QLD 4006

- Intega's Legal team (Refer to the Intega internal directory)
- A manager or member of senior management (Refer to the Intega internal directory)
- Intega's Audit, Risk and Compliance Committee (Refer to the Intega internal directory)
- A member of the Board of Directors

Should a disclosure relate to a member of senior management, the Company Secretary will advise the Chairman of the Board. If it relates to the Chairman, then the Chairperson of the Audit, Risk & Compliance Committee will be advised. If the Company Secretary is implicated, then the Chief Executive Officer is advised.

Disclosures can be made by a current or former:

- officer or employee of the Intega Group;
- contractor or supplier of goods and services to the Intega Group, or their current and former employees;
- associate of the Intega Group; or
- family member of an individual mentioned above.

All disclosures under this policy will be treated in the strictest confidence. Disclosures under this policy can be made anonymously.

Protection of the Whistleblower

Where a person makes a disclosure in good faith and on reasonable grounds, Intega will act in the best interest of that person to protect them from any victimisation, adverse reaction or intimidation and ensure they will not be disadvantaged in their employment with Intega.

Where disclosures relate to breaches of the Corporations Act 2001 (Cth), to invoke the legislated protection provisions, the person making the disclosure ("Complainant") must identify themselves prior to making the disclosure. Under the legislation, the identity of the Complainant can only be disclosed to Australian Securities & Investments Commission, Australian Prudential Regulation Authority, Australian Federal Police, or the Commissioner of Taxation if the disclosure concerns the Intega Group's tax affairs or the tax affairs of an associate of the Intega Group. In all other circumstances, the identity of a Whistleblower (or information that is likely to lead to their identity becoming known) must be kept confidential unless the Whistleblower has consented to the disclosure.

Investigation of disclosures

Intega will investigate all disclosures of improper conduct made under this policy as soon as possible after receipt of the disclosure, removing any information which identifies or may identify the discloser of the information (the potential Whistleblower) prior to doing so (unless the potential Whistleblower has provided their consent to that disclosure). The investigation will be conducted in a timely, thorough,

confidential, objective and impartial manner recognising the principles of natural justice and best practice investigative techniques. Complainants, where possible, will be provided with feedback regarding the outcome of the investigation.

The Company Secretary is responsible for determining the scope of, and resources applied to, each investigation.

The outcome of the investigation must be reported to the ARCC and may be reported to the Whistleblower and any persons affected as the Company Secretary considers appropriate.

A Whistleblower may raise any concerns or complaints regarding this policy or their treatment with the Company Secretary.

Responsibilities

The Company Secretary is responsible for the administration of this policy. His/her responsibilities also include:

- Receive all disclosures from staff, management or the independent Whistleblower service and acknowledge receipt with the complainant (if possible);
- Appropriately investigate all disclosures ensuring the principles of natural justice are applied to the respondent(s) of any disclosure and investigation;
- Report all disclosures to the CEO and/or the Audit, Risk & Compliance Committee Chair;
- Provide quarterly consolidated reports relating to disclosures to the Audit, Risk & Compliance Committee; and
- Review this policy in conjunction with the Audit, Risk & Compliance Committee.

The Audit, Risk & Compliance Committee is responsible for:

- Receiving any notification and reports of disclosures as designated under this policy;
- Determining, in consultation with the Company Secretary, an appropriate response to the outcome of any investigation, particularly in issues involving accounting and auditing matters; and
- Taking appropriate corrective action when applicable.

Training

All Intega Group officers and employees must attend compulsory training organised by Intega regarding the Whistleblower program.

All the persons who may receive Whistleblower reports must attend compulsory training organised by Intega on responding appropriately to disclosures made by whistle-blowers or potential whistle-blowers.

Policy review

This policy must be reviewed by the Audit, Risk & Compliance Committee with the assistance of the Company Secretary at least every 2 years to ensure it is operating effectively. Any recommended changes must be approved by the Audit, Risk & Compliance Committee.