

Whistleblowing Policy (UK)

SG Fleet Group Limited

Adopted by Board on 19 February 2024

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1. Introduction

1.1. Overview

SG Fleet Group has adopted four core values that drive our behaviour and aspirations:

- Innovation – reinvent & disrupt, create the initiative
- Collaboration – build relationships and support others
- Excellence – delight our customer and be business savvy
- Trust – be honest and authentic and empower

SG Fleet Group's core values emphasise a culture encompassing strong corporate governance, sound business practices and good ethical conduct. To reinforce this culture, SG Fleet Group is committed to upholding compliance with the highest standards of corporate conduct, ethics, and governance. This is complemented by a commitment to maintaining an open working environment in which our Employees are able to report unacceptable conduct and behaviour and without fear of intimidation or reprisal.

1.2. Purpose

This Whistleblowing Policy (the "**Policy**") is to encourage Whistleblowers to raise where there are reasonable grounds to support such action and to ensure that serious misconduct or malpractice is identified and addressed appropriately. This Policy details how such concerns can be raised without fear of reprisal and reflects the requirements of *Public Interest Disclosure Act 1998* ("**PIDA**").

This Policy, however, is not intended for raising personal work-related grievances or customer complaints. Any Personal Work-Related Grievance should be raised with People and Culture or your line manager as appropriate and reference should be made to other more appropriate policies and procedures, such as those mentioned in section 9 below, including the Code of Conduct. The exception to this is if you are raising a grievance because you have been victimised after making a Protected Disclosure.

1.3. Scope

This Policy applies to all Employees in all businesses, divisions, and offices of SG Fleet Group, across the UK. If you are an employee of the SG Fleet Group that is not based in the UK please refer to the applicable local legislation and/or policy. For the avoidance of doubt, to the extent of any inconsistency between this Policy and the PIDA or any other applicable legislation, the legislation will prevail. To the extent not inconsistent with the PIDA, other provisions will continue to apply (eg if this Policy offers a higher level of protection than is required by the PIDA).

1.4. Definitions

For the purposes of this Policy:

Employee	means all employees (including former employees) and contractors of SG Fleet.
Permitted Recipient	means persons or bodies specified in the <i>Public Interest Disclosure Act 1998</i> as being able to receive Protected Disclosures (as that term is defined in the PIDA).
PIDA	means the Public Interest Disclosure Act 1998
Protected Disclosure	has the meaning given in section 43A of the PIDA. For the purposes of this Policy, SG Fleet will treat reports of any matters listed under the definition of Qualifying Disclosure as Protected Disclosures.
Qualifying Disclosure	<p>means a Qualifying Disclosure as defined in section 43B of the <i>Public Interest Disclosure Act 1998</i>. For the purposes of this Policy, (to the extent not already covered by the PIDA), SG Fleet Group will also treat reports of the following matters as Qualifying Disclosures:</p> <ul style="list-style-type: none">• actual or suspected unacceptable behaviour that SG Fleet Group considers to be misconduct, including conduct that is:<ul style="list-style-type: none">• fraudulent, dishonest or corrupt;• unethical or breaches any of SG Fleet Group's policies;• illegal or violates the law, any legal code or regulatory requirement any jurisdiction in which SG Fleet Group operates;• creating an unsafe work environment or substantial wasting of SG Fleet Group's resources;• discrimination, harassment and/or bullying of any kind; or• any conduct that may cause financial or non-financial loss to SG Fleet Group, damage its reputation or be otherwise detrimental to SG Fleet Group's interests, or any of its Employees; or• the deliberate concealment of information tending to show any of the matters listed above.
SG Fleet Group	means SG Fleet Group Limited ABN 40 167 554 574 and its subsidiaries.

Supplier	means an individual who supplies services or goods to SG Fleet Group.
Whistleblower	means any person who makes a Protected Disclosure.

2. Protections for Whistleblowers

2.1. General Protections

SG Fleet Group will make general protections available to Whistleblowers. This will vary depending on the circumstances, but may include:

- ensuring confidentiality in the investigation and protecting the Whistleblower’s identity;
- monitoring and managing the behaviour of other Employees;
- offering a leave of absence while a matter is investigated;
- relocating Employees (which may, but will not necessarily, include the Whistleblower) to a different working group or department; and
- rectifying any detriment, a Whistleblower has suffered.

At a minimum, SG Fleet Group will make such protections available as are mandated under the PIDA.

It is a breach of this Policy for any Employee to victimise or discriminate against or cause disadvantage to an Employee or any other Whistleblower who makes a report under this Policy, and SG Fleet Group will protect the Whistleblower from:

- being terminated or having their employment ceased;
- demotion or loss of opportunity for promotion;
- performance management, warnings or disciplinary actions;
- reprisals, harassment or victimisation on the job or workplace bullying;
- discrimination, current or future bias; or
- any other action constituting retaliation,

as a result of the Whistleblower having made a Qualifying Disclosure.

3. Protection under the PIDA

3.1. What is the Public Interest Disclosure Act 1998 (PIDA) and who is offered protection?

PIDA provides protection for employees and workers who raise legitimate concerns about specified matters. The PIDA does not apply to volunteers, self-employed individuals or job applicants.

3.2. What is a ‘Qualifying Disclosure’?

There are a number of elements that must be satisfied in order for a disclosure to meet the definition of a ‘Qualifying Disclosure’. Importantly, to meet the threshold for a ‘Qualifying

Disclosure', the disclosure of information must, in the reasonable belief of the worker making the disclosure, tend to show one or more of the following—

- a) that a criminal offence has been committed, is being committed or is likely to be committed,
- b) that a person has failed, is failing or is likely to fail to comply with any legal obligation to which he is subject,
- c) that a miscarriage of justice has occurred, is occurring or is likely to occur,
- d) that the health or safety of any individual has been, is being or is likely to be endangered,
- e) that the environment has been, is being or is likely to be damaged, or
- f) that information tending to show any matter falling within any one of the preceding paragraphs has been, is being or is likely to be deliberately concealed.

A disclosure will not be a Qualifying disclosure if the person making the disclosure commits an offence by making it, nor if it is subject to legal professional privilege. **For a comprehensive explanation of the meaning of Qualifying Disclosure, including any qualifications or exclusions, please refer to the PIDA.**

3.3. What is a 'Protected Disclosure'

Broadly, a Protected Disclosure is a Qualifying Disclosure that is made by a worker to:

- a) to their employer (or other responsible person) – see s 43C of the PIDA;
- b) to their legal adviser in the course of obtaining legal advice – see s 43D of the PIDA;
- c) to a Minister of the Crown, in certain circumstances – see s 43E of the PIDA;
- d) to a prescribed person – see s 43F of the PIDA; or
- e) in certain other cases (see s 43G of the PIDA for details).

For a comprehensive explanation of what constitutes a 'Protected Disclosure', including any qualifications or exclusions, please refer to the PIDA.

4. Reporting a Misconduct

4.1. Reporting Channels

A Whistleblower can make a Protected Disclosure through the following channels:

a) Internal Reporting

If necessary, Employees may first approach their direct line manager or People and Culture to confidentially seek further information before making a disclosure, or approach an independent legal practitioner.

Employees may make a Protected Disclosure to any of the designated SG Fleet Group WPOs listed in 3.1(c) below or, if it is not appropriate to approach one of the WPOs listed for

whatever reason, disclosure may be made to People and Culture and any other Permitted Recipients. See section 4.1 c) for details of the UK's Whistleblower Protection Officer.

Where this is not appropriate, where the person making a report does not feel comfortable making an internal report, or where an employee has made an internal report, but no action has been taken within a reasonable period of time, the report can be made directly to STOPline.

b) External Reporting and STOPline

Permitted Recipients external to SG Fleet Group, such as external auditors and actuaries of SG Fleet Group, may also receive a Protected Disclosure from a Whistleblower.

In addition, reports may also be made through STOPline anonymously, which is an external and independent agency appointed by SG Fleet Group and authorised by the Board of Directors of SG Fleet Group:

Email	sgfleet@stopline.com.au
Online	http://sgfleet.stoplinereport.com/online-disclosure/
Telephone	1300 30 45 50 (within Australia) + 61 3 9811 3275 (outside Australia)
Post	SG Fleet c/o The STOPline, LOCKED BAG 8 HAWTHORN VIC AUSTRALIA 3122
Facsimile	Attention: SG Fleet Group c/o The STOPline + 61 3 9882 4480

In addition to the channels mentioned above, reports may be made to specified persons and bodies, as set out in the PIDA. A list of the prescribed persons and bodies to whom you may make a disclosure, along with a description of the matters which can be reported to each prescribed person can be found on the UK Government's website:

<https://www.gov.uk/government/publications/blowing-the-whistle-list-of-prescribed-people-and-bodies--2/whistleblowing-list-of-prescribed-people-and-bodies>

c) Whistleblower Protection Officers

SG Fleet Group's designated Whistleblower Protection Officers (**WPO**) are as follows:

Group Head of People and Culture	Lindsay Underwood Telephone: +61294941110 Email: lunderwood@sgfleet.com
Risk and Compliance Specialist (UK)	Jacqueline Maya Telephone: +447584505552 Email: jmaya@sgfleet.com
Managing Director, United Kingdom	Peter Davenport Telephone: +44 7775 997 671 Email: PDavenport@sgfleet.com

4.2. Anonymity and Confidentiality

A Whistleblower can choose to remain anonymous while making a report, during the investigation of a report, as well as after the case is closed. At any given time, the Whistleblower can identify himself/herself, but this is his/her choice and at no point do they need to do this, or will they be forced to provide their identity.

If the Whistleblower decides to disclose their identity, SG Fleet Group will work to protect their identity, ensure the Whistleblower's identity is known only to the WPO and the assigned Investigator(s), and take all steps necessary to ensure the Whistleblower is not subjected to any discrimination, victimisation, or disadvantage.

Wherever possible, the Whistleblower's calls, notes, emails and other communications will be dealt with confidentially. SG Fleet Group provides its commitment that, whenever possible, the privacy of the Whistleblower will be protected when they make a report under this Policy. SG Fleet Group will make every endeavour possible to investigate a Reported Conduct, but in some cases, there are limitations on what can be achieved if the Whistleblower decides to remain anonymous.

Any information that could potentially identify a Whistleblower who has chosen to be anonymous will be held in the strictest confidence. The WPO will not disclose particulars of the Reported Conduct to any party outside or not connected with the investigation without the consent of the Whistleblower (where contact details are provided for consent to be obtained) and will not be shared, unless SG Fleet Group is compelled by law to disclose that information. SG Fleet Group

will use reasonable endeavours to resist such compulsion where the Whistleblower has indicated they wish to remain anonymous.

SG Fleet Group encourages a Whistleblower to use the reporting channels listed to report matters even if unsure as to whether the matter would be considered a Protected Disclosure.

4.3. The Investigation Process

SG Fleet Group's process for handling, investigating, and managing the communication about a Protected Disclosure submitted through our whistleblowing channels are outlined below.

- Once a report is received (anonymous or not), the report goes to SG Fleet Group's Group Head of People and Culture and the Head of Risk who will then assess the report and manage the preliminary investigation.
- If the preliminary investigation demonstrates that conduct meeting the definition of a Protected Disclosure has occurred, a formal investigation process will be administered by an internal or external Investigator, as appropriate, (the "Investigator") and, if appropriate, in consultation with the respective manager of the person or persons, who is/are the subject of the investigation.
- In the investigation process, all Employees are expected to cooperate with the directions of the Investigator.
- SG Fleet Group will utilise third parties, such as accounting firms, investigative firms, human resource consultants and/or legal firms, as appropriate or necessary.
- Certain senior managers might be alerted to the report as part of the reporting process or if they are involved in the investigation in some manner.
- Also, as part of the investigation process, SG Fleet Group will update the Whistleblower of the progress of the investigation (unless this is not possible, for example because the Whistleblower has elected to remain anonymous, or doing so might prejudice the ongoing investigation). Where providing updates is possible, SG Fleet Group will endeavour to provide as much feedback on the investigation as possible, subject to considerations of confidentiality and the privacy of anyone who is the subject of the conduct being investigated.
- Any individual who is the subject of an allegation and is under investigation shall be given a fair opportunity to respond to the allegation/s.

4.4. False Reporting

If an Employee is found to have made a report of misconduct without having reasonable grounds to suspect that the misconduct actually occurred, that conduct itself will be a breach of SG Fleet Group's Code of Conduct and will be considered a serious matter that may result in disciplinary action. There may also be legal consequences for knowingly making a false report.

5. Our Roles & Responsibilities

The roles within SG Fleet Group's Whistleblowing Program include the following:

The Board of Directors of SG Fleet Group	<ul style="list-style-type: none"> Approves the Whistleblowing Policy and any amendments to it
Whistleblowing Protection Officers (WPO) and other internal Permitted Recipients	<ul style="list-style-type: none"> First point of contact for a Whistleblower where an internal disclosure has been made Receives the Protected Disclosure Ensures reports are investigated and reports it to the Group Head of People and Culture If appropriate, assigns the report to an Investigator and manages them as they conduct investigations Maintain confidentiality
Permitted Recipients (internal or external to SG Fleet Group)	<ul style="list-style-type: none"> May be the first or a subsequent point of contact for a Whistleblower.
Group Head of People and Culture	<ul style="list-style-type: none"> Responsible for ensuring that employees know and understand the program and there is an easy process for making a report Responsible for the Whistleblower training of Whistleblowing Protection Officers and other staff involved in managing and investigating Whistleblower disclosures Views incoming anonymous reports Acts as the point of escalation for any concerns or retaliation that has taken place Acts as the first line of escalation and works collaboratively with Investigators to ensure anonymous reports are heard and acted upon Ensures SG Fleet Group are using HR best practices during investigations and all employees are being treated fairly Maintain confidentiality Reports on these matters directly to the Board's Audit, Risk & Compliance Committee
Investigator	<ul style="list-style-type: none"> Investigates the Reported Conduct under the direction of the WPO, including: <ul style="list-style-type: none"> i) Interacting and asking questions of the Whistleblower, and using the information provided to investigate the report submitted; ii) Gathers the facts and puts forth a final report to the WPO on what happened and what action they feel needs to take place. Maintains confidentiality

Risk & Compliance	<ul style="list-style-type: none">• Responsible for reviewing and testing the Whistleblowing Policy on an annual basis• If not acting as the Investigator, provides advice and guidance during any investigation.
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6. Governance

6.1. Distribution

This Policy is available to all Employees of SG Fleet Group and other relevant stakeholders through SG Fleet Group’s intranet or corporate website, as appropriate.

6.2. Amendment of the Policy

This Policy can only be amended with the approval of the Board of Directors of SG Fleet Group.

Any amendment to this Policy will be communicated to all Employees and any relevant stakeholders by publication of the updated version on the SG Fleet Group’s intranet or corporate website, as appropriate. This Policy, including any amendments, forms part of any contract of employment with SG Fleet Group.

6.3. Review of the Policy

SG Fleet Group continually assesses and updates its policies and procedures to ensure compliance with corporate governance requirements.

This Policy will be subject to review and testing on an annual basis.

6.4. Reporting to the Board of Directors

SG Fleet Group’s Whistleblowing Program falls under the scope of responsibility of the Audit, Risk & Compliance Committee of the Board of Directors. Through the Audit, Risk & Compliance Committee, the Board of Directors is provided with a quarterly report on SG Fleet Group’s Whistleblowing Program. The Board of Directors is ultimately responsible and accountable for the effectiveness of this Policy.

Internal reporting arrangements have been established to ensure that all verifiable incidences of misconduct are dealt with appropriately, and systemic and recurring problems are identified and addressed.

7. Breach of the Policy

Any breach of this Policy may result in disciplinary action or other penalties including but not limited to, dismissal or termination of the contract or engagement, depending on the nature of the breach. SG Fleet Group will act objectively and in accordance with any applicable provisions or requirements in an employment contract.

SG Fleet Group reserves the right to inform the appropriate authorities where there are reasonable grounds to believe that there has been, or may have been, criminal activity or an apparent breach of the law.

8. Further information

SG Fleet Group's expectations in relation to the reporting of misconduct are outlined as part of the Employee Onboarding Program and as part of ongoing training and awareness programs. Additional information about this Policy can be obtained from, and/or any questions, issues, concerns or suggestions for improvement to this Policy should be directed to:

SG Fleet Group People and Culture Team
E: peopleandculture@sgfleet.com

9. Related Policies

This Policy should be read in conjunction with all other relevant SG Fleet policies including:

- Code of Conduct,
- Supplier Code of Conduct, and
- Anti-Bribery and Corruption Policy;

Copies of the above policies are available on SG Fleet Group's corporate website and intranets.

9.1. Definitions

Document control

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