WHISTLEBLOWER POLICY

HARRIS TECHNOLOGY GROUP LIMITED ACN 085 545 973

Date Adopted: 31 August 2026

1. Introduction and Purpose

1.1 Background

The Company is committed to promoting and supporting a culture of corporate compliance, ethical behaviour and good corporate governance. The Company encourages the reporting of any instance of suspected Reportable Wrongdoing (as defined in this Policy) and is committed to ensuring that people who make such reports can do so safely, confidentially and, if they choose, anonymously, without fear of intimidation, disadvantage or reprisal.

1.2 Purpose

The purpose of this Whistleblower Policy (Policy) is to:

- encourage the reporting of Reportable Wrongdoing by Eligible Whistleblowers where there are reasonable grounds to support such a report;
- explain who can make a report, what can be reported, and to whom;
- explain the protections available to whistleblowers under the Corporations Act 2001 (Cth) (Corporations Act) and the Taxation Administration Act 1953 (Cth) (Taxation Administration Act);
- outline the mechanisms for reporting, investigating and resolving reports; and
- outline the support available to whistleblowers and the measures the Company will take to protect them from detriment.

This Policy is intended to comply with Part 9.4AAA of the Corporations Act and has been prepared having regard to ASIC Regulatory Guide 270 Whistleblower policies (RG 270). Nothing in this Policy limits or is intended to limit the statutory protections available to whistleblowers under the Corporations Act, the Taxation Administration Act, or any other applicable law.

2. Who is protected under this Policy (Eligible Whistleblowers)

This Policy applies to any person who is, or has at any time been, an “Eligible Whistleblower” in relation to the Company. An Eligible Whistleblower includes:

- a director, secretary or other officer of the Company or a related body corporate;
- an employee of the Company or a related body corporate (including a casual or part-time employee);
- an individual who supplies goods or services to the Company or a related body corporate (whether paid or unpaid), including a contractor or consultant, and an employee of such a supplier;

- an associate of the Company or a related body corporate; and
- a relative, dependant, or spouse of any individual referred to above.

A person does not need to be currently engaged with the Company to be protected — former officers, employees, contractors and suppliers, and their relatives, dependants and spouses, are also Eligible Whistleblowers.

3. What can be reported (Disclosable Matters)

A report is protected under this Policy where the Eligible Whistleblower has reasonable grounds to suspect that the information disclosed concerns misconduct, or an improper state of affairs or circumstances, in relation to the Company or a related body corporate (a Disclosable Matter). This includes, without limitation, conduct that:

- constitutes an offence against, or a contravention of, the Corporations Act, the Australian Securities and Investments Commission Act 2001 (Cth), the Banking Act 1959 (Cth), the Insurance Act 1973 (Cth), or certain other financial sector legislation, or the rules made under any of that legislation;
- constitutes an offence against any other Commonwealth law punishable by imprisonment of 12 months or more;
- represents a danger to the public or the financial system; or
- is unethical, dishonest, fraudulent or corrupt, breaches the Company's policies or Code of Conduct, involves coercion, harassment, victimisation or discrimination, involves misleading or deceptive conduct (including improper accounting or financial reporting practices), or is otherwise detrimental to the Company, an Eligible Whistleblower or a third party.

A Disclosable Matter also includes information indicating a significant risk to public safety or the stability of, or confidence in, the financial system, even where that risk does not relate to the discloser's own employment or engagement.

Disclosures relating to a suspected contravention of a taxation law, or misconduct in relation to the Company's tax affairs, may separately qualify for protection under Part IVD of the Taxation Administration Act (Tax Whistleblower Disclosures). Tax Whistleblower Disclosures may be made to the Company, a registered tax agent or BAS agent, an eligible recipient of the Company, the Australian Taxation Office (ATO), or a legal practitioner for the purpose of obtaining legal advice.

A report does not need to be about the Company itself — it may relate to the conduct of a director, officer or employee of the Company or a related body corporate.

4. How to make a disclosure

4.1 Eligible Recipients

To qualify for protection under the Corporations Act, a disclosure must be made to an “Eligible Recipient”. Eligible Recipients of the Company include:

- an officer or senior manager of the Company (for example, a director, the Company Secretary, or an Eligible Whistleblower's immediate General Manager);
- the Company's auditor, or a member of an audit team conducting an audit of the Company;

- an actuary of the Company (if applicable); or
- a person authorised by the Company to receive disclosures that may qualify for protection under this Part — the Company's Whistleblower Protection Officer(s), identified in section 4.3.

A disclosure may also always be made to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower protection provisions, even if the legal practitioner concludes that the disclosure does not relate to a Disclosable Matter.

In addition, a disclosure to the Australian Securities and Investments Commission (ASIC), the Australian Prudential Regulation Authority (APRA), or another Commonwealth body prescribed by regulation, is protected under the Corporations Act regardless of whether the discloser has first raised the matter internally.

4.2 How to make a report

An Eligible Whistleblower may make a report:

- verbally or in writing;
- to their immediate General Manager, a director, the Company Secretary, or a Whistleblower Protection Officer; and
- anonymously (see section 4.4 below).

4.3 Whistleblower Protection Officers

The Company's current Whistleblower Protection Officer(s) are:

- Brett Crowley, Company Secretary
  brett@crowley.net.au
  Ph: 0411 713 555

Where an Eligible Whistleblower's report concerns, or the Eligible Whistleblower otherwise considers it inappropriate to report to, a Whistleblower Protection Officer (for example, because that person is implicated in the report), the report may instead be made directly to any director of the Company, or to the Chair of the Audit and Risk Management Committee.

4.4 Anonymous reports

A report may be made anonymously, and anonymous reports are protected under the Corporations Act. An Eligible Whistleblower who wishes to remain anonymous may:

- refuse to identify themselves at any point;
- use a pseudonym; and
- refuse to answer questions that the Eligible Whistleblower considers might reveal their identity,

and may still request follow-up discussions with the Company (for example, through an anonymous email address or the external reporting service, if engaged) while maintaining their anonymity. Choosing to remain anonymous may make it more difficult for the Company to fully investigate a report, but will not affect the Eligible Whistleblower's eligibility for protection under this Policy or the Corporations Act.

4.5 Emergency and public interest disclosures

In limited circumstances, an Eligible Whistleblower who has previously made a disclosure to ASIC, APRA or another prescribed Commonwealth body may make a further disclosure of that same information to a journalist or a member of the Commonwealth, State or Territory Parliament, and still qualify for protection, where:

- (Public interest disclosure) at least 90 days have passed since the original disclosure, the discloser does not have reasonable grounds to believe that action is being, or has been, taken in relation to the original disclosure, the discloser has reasonable grounds to believe that making a further disclosure is in the public interest, the discloser has given written notice to the body to which the original disclosure was made of their intention to make a public interest disclosure and identifying sufficient information to allow the original disclosure to be identified, and the extent of the information disclosed is no greater than is necessary to inform the recipient of the Disclosable Matter; or
- (Emergency disclosure) the discloser has reasonable grounds to believe the information concerns a substantial and imminent danger to the health or safety of one or more persons, or to the natural environment, the discloser has given written notice to the body to which the original disclosure was made (including sufficient information to identify the original disclosure) and stating that the discloser intends to make an emergency disclosure, and the extent of the information disclosed is no greater than is necessary to inform the recipient of the substantial and imminent danger.

Eligible Whistleblowers considering an emergency or public interest disclosure are strongly encouraged to obtain independent legal advice before doing so, given the strict conditions that apply.

5. Confidentiality

The Company will take all reasonable steps to ensure that the identity of an Eligible Whistleblower, and information that is likely to lead to the identification of an Eligible Whistleblower, is kept confidential.

Subject to limited exceptions under the Corporations Act (including where the Eligible Whistleblower consents, where the disclosure is to ASIC, APRA, the Australian Federal Police, a legal practitioner for the purpose of obtaining legal advice, or where the disclosure is reasonably necessary for the purposes of investigating the matter and the Company has taken all reasonable steps to reduce the risk of the Eligible Whistleblower being identified), it is a criminal offence, and may also give rise to civil liability, for a person to disclose the identity of an Eligible Whistleblower, or information that is likely to lead to their identification, without their consent.

Any investigation file, record or report will be stored securely and access restricted to those directly involved in investigating and resolving the report, and the Audit and Risk Management Committee. All persons involved in receiving or investigating a report must observe the confidentiality requirements of this Policy and the Corporations Act.

6. Protection of whistleblowers

6.1 Protection from detriment

The Company will not tolerate any person causing, or threatening to cause, detriment to an Eligible Whistleblower, or to a person the Eligible Whistleblower is believed to be, or has been, on the basis of a report made under this Policy. Detriment includes (without limitation) dismissal, demotion, harassment, discrimination, current or future bias, injury (including psychological injury), damage to reputation, damage to property, financial loss, or any other damage.

Under the Corporations Act, a person who causes or threatens detriment to another person because they believe or suspect that person has made, may make, or has proposed to make, a protected disclosure, commits a criminal offence and may also be liable for a civil penalty. The Eligible Whistleblower (or another person who suffers loss as a result) may seek compensation and other remedies through the courts, including injunctions and orders for reinstatement. In any such proceedings, once the Eligible Whistleblower has established the elements of their claim, the person alleged to have caused the detriment bears the onus of proving that the conduct did not occur for a prohibited reason.

The Company will take proactive steps to protect Eligible Whistleblowers from detriment, which may include (depending on the circumstances of the report): monitoring the treatment of the Eligible Whistleblower, restricting access to information that might reveal their identity, offering additional support, and providing a clear internal point of contact for the Eligible Whistleblower to raise any concerns about detrimental treatment.

6.2 Liability of the whistleblower for their own conduct

An Eligible Whistleblower who makes a protected disclosure is not subject to any civil, criminal or administrative liability for making the disclosure, and no contractual or other remedy may be enforced, and no contract may be terminated, on the basis of the disclosure. However, this protection does not grant the Eligible Whistleblower immunity for any misconduct of their own that is revealed by the disclosure. Where an Eligible Whistleblower who has been involved in wrongdoing self-reports and cooperates with an investigation, this may be taken into account as a mitigating factor in determining any consequences for that individual.

7. Support for whistleblowers

The Company will:

- appoint a Whistleblower Protection Officer to act as the Eligible Whistleblower's ongoing point of contact, unless the Eligible Whistleblower requests otherwise;
- ensure the Eligible Whistleblower is kept informed of the progress and outcome of the investigation, to the extent this can be done without compromising confidentiality or the integrity of the investigation;
- permit the Eligible Whistleblower to be accompanied or assisted by a support person of their choosing (for example, a colleague, family member, or independent advocate) at any meeting or interview relating to their report; and
- consider, on a case-by-case basis, any specific practical support required by the Eligible Whistleblower (for example, arrangements to minimise contact with a person named in the report).

8. Handling and investigating disclosures

On receiving a report, the Whistleblower Protection Officer will assess whether the report is a Disclosable Matter and, if so, will oversee a timely, objective and fair investigation. The Whistleblower Protection Officer is responsible for:

- coordinating the investigation into any report received;
- documenting and securely retaining all records relating to the report and investigation;
- ensuring the investigation is conducted fairly, and that any person implicated by a report is given a reasonable opportunity to respond to any adverse findings that may be included in a report or other document, before any such finding is finalised; and
- finalising the investigation and reporting the outcome to the Audit and Risk Management Committee.

The Whistleblower Protection Officer will have direct and unrestricted access to reasonable financial, legal and operational resources as required for any investigation, and may engage external advisers (including external legal counsel or forensic accountants) where appropriate.

9. Fair treatment of those who are the subject of a report

The Company recognises that being the subject of a report can be distressing, and is committed to ensuring fair treatment of any officer or employee who is mentioned in, or is the subject of, a report made under this Policy. This includes:

- advising the person of the substance of any allegations against them (to the extent this can be done without revealing the identity of the Eligible Whistleblower, where confidentiality has been requested or is otherwise required);
- providing a reasonable opportunity for the person to respond before any adverse finding is made against them;
- keeping the identity of the person confidential, other than as necessary to conduct and resolve the investigation, or as required by law; and
- providing appropriate support (including access to an employee assistance program, where available) to the person while the investigation is ongoing.

10. Availability of this Policy

This Policy will be made available to all officers and employees of the Company, and will be published on the Company's website. The Company Secretary is responsible for communicating any amendments to this Policy to officers and employees.

11. Review and amendment of this Policy

This Policy may only be amended with the approval of the Board. The Board will review this Policy periodically (and at least every three years) to ensure it remains effective and compliant with applicable law and regulatory guidance.

This Policy was originally adopted by the Board on 16 July 2016 and takes effect from that date. This updated version was approved by the Board on 31 August 2026and replaces all previous versions of this Policy.

Schedule 1 — Definitions

ASIC means the Australian Securities and Investments Commission.

Associate has the meaning given in section 9 of the Corporations Act, and generally includes a person or entity with a close business or personal connection to the Company, such as a related body corporate or a person who is accustomed to act in accordance with the Company's directions.

Company means Harris Technology Group Limited (ACN 085 545 973).

Corporations Act means the Corporations Act 2001 (Cth), including Part 9.4AAA (Whistleblowers).

Disclosable Matter has the meaning given in section 3 of this Policy.

Eligible Recipient has the meaning given in section 4.1 of this Policy.

Eligible Whistleblower has the meaning given in section 2 of this Policy.

Group means the Company and its subsidiaries and related bodies corporate.

RG 270 means ASIC Regulatory Guide 270 Whistleblower policies.

Reportable Wrongdoing means a Disclosable Matter or a matter that may otherwise qualify for protection under this Policy, including a Tax Whistleblower Disclosure.

Taxation Administration Act means the Taxation Administration Act 1953 (Cth), including Part IVD (Protection for those who report tax misconduct).

Tax Whistleblower Disclosure has the meaning given in section 3 of this Policy.

Whistleblower Protection Officer means a person appointed by the Company from time to time, identified in section 4.3 of this Policy, whose responsibilities include receiving and coordinating the handling of reports made under this Policy.