



Peter Warren
Automotive
Holdings

Whistleblower Policy

Peter Warren Automotive Holdings Limited (ACN 615 674 185)

Adopted by the Board on 27 November 2025

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1 Policy summary

1.1 Purpose of this policy

Peter Warren Automotive Holdings Limited (ACN 615 674 185) and its related companies/subsidiaries (**Peter Warren Automotive**) is committed to fostering a culture of compliance, ethical behaviour and good corporate governance. *Peter Warren Automotive* wishes to encourage a culture where any officer, employee or contractor does not suffer detriment because of speaking up about potential misconduct concerns. This policy has been adopted to provide a safe and confidential environment for people to raise any such concerns without fear of reprisal.

1.2 Application of this policy

This policy sets out:

- (a) who is entitled to protection as a *whistleblower* under this policy;
- (b) the protections *whistleblowers* are entitled to; and
- (c) how disclosures made by *whistleblowers* will be handled by *Peter Warren Automotive*.

This policy is made available to *Peter Warren Automotive officers* and employees on *Peter Warren Automotive's* corporate website. All *Peter Warren Automotive officers*, employees and contractors must comply with this policy.

Officers and employees of *Peter Warren Automotive* based outside Australia may also be subject to additional local whistleblower requirements in the country in which they are based.

Officers and employees of *Peter Warren Automotive*, wherever they are based, must comply with this policy.

This policy also protects those who are entitled to whistleblower protection under the *statutory whistleblower regimes* (see section 5 of this policy).

Italicised terms are defined in the glossary.

2 Who is eligible for whistleblower protection under this policy?

To be treated as a *whistleblower* under this policy you must:

- (a) be one of the individuals set out in section 2.1;
- (b) disclose information regarding the type of matters set out in section 2.2; and
- (c) disclose that information:
 - (i) internally to one of the persons set out in section 2.3; or
 - (ii) externally to one of the persons set out in section 5.

If you wish to obtain additional information before formally making a disclosure, please contact the *Whistleblower Protection Officer*.

2.1 Who may make a disclosure?

Disclosures can be made by a current or former:

- (a) *officer* or employee of *Peter Warren Automotive*;
- (b) contractor or supplier of goods and services to *Peter Warren Automotive*, or their current and former employees;
- (c) *associate* of *Peter Warren Automotive*; or
- (d) *family member* of an individual mentioned in 2.1(a) to 2.1(c) above.

You may choose to disclose information anonymously.

2.2 What types of matters can be disclosed?

Disclosures must concern *misconduct or an improper state of affairs or circumstances* in relation to *Peter Warren Automotive*, including by a *Peter Warren Automotive officer* or employee. Disclosures that qualify for protection under the policy are not limited to matters that are illegal. The disclosure cannot solely be about a *personal work-related grievance*.

A personal work-related grievance means a grievance about any matter in relation to an individual's employment or former employment which has, or tends to have, implications only for the individual personally, and where the information does not:

- (a) have significant implications to the entity to which it relates, or any other entity, that does not relate to the individual;
- (b) concern the examples set out in items (a)-(d) of the definition of *misconduct or an improper state of affairs or circumstances*; or
- (c) concern *whistleblower* victimisation (see section 4 of this policy).

Examples of a *personal work-related grievance* include (but are not limited to):

- an interpersonal conflict between the discloser and another employee;
- a decision that does not involve a breach of workplace laws;
- a decision about the engagement, transfer or promotion of the discloser;
- a decision about the terms and conditions of engagement of the discloser; or
- a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

If your disclosure relates to a *personal work-related grievance* that should be raised via *Peter Warren Automotive's* Code of Conduct (a copy of which can be found on *Peter Warren Automotive's* corporate website) to allow those issues to be resolved most effectively.

You may still qualify for protection if your disclosure is found to be incorrect but you must have reasonable grounds for suspecting that the information you are disclosing concerns *misconduct or an improper state of affairs or circumstances* in relation to *Peter Warren Automotive*. A disclosure made without reasonable grounds (such as

where you know it to be false) may amount to misconduct and be subject to disciplinary action by *Peter Warren Automotive*.

To understand what constitutes a disclosable matter, see the definition of *misconduct or an improper state of affairs or circumstances*. Some examples of disclosable matters are:

- (a) conduct that amounts to a criminal offence or contravention of the *Corporations Act* or Australian Securities and Investments Commission Act 2001;
- (b) conduct that is a Commonwealth criminal offence punishable by more than 12 months imprisonment;
- (c) illegal conduct such as theft, dealing in, or use of illicit drugs, actual or threatened violence, corruption, bribery, criminal damage to property or breaches of work health and safety laws;
- (d) fraud, money laundering or misappropriation of funds;
- (e) negligence, default, breach of trust and breach of duty;
- (f) any conduct that may indicate a systemic issue in relation to *Peter Warren Automotive*;
- (g) conduct relating to business behaviours and practices that may cause consumer harm;
- (h) information that indicates a significant risk to public safety or the stability of, or confidence in, the financial system; or
- (i) engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure.

2.3 Who should I disclose to?

We encourage you to make your disclosure in writing to a Whistleblower Protection Officer by email, post, or delivered by hand. You may also make the disclosure verbally if you would prefer to have the disclosure made anonymously.

Whistleblower Protection Officer: Olivia Richardson, olivia.richardson@pwah.com.au

Alternatively, disclosures can be made to any one of the following:

- (a) the Chief Executive Officer;
- (b) any other director, officer or senior manager of *Peter Warren Automotive*;
- (c) an internal or external auditor¹ (including a member of an audit team conducting an audit on *Peter Warren Automotive*).

If you make a disclosure from or to a *Peter Warren Automotive* email address, your email may be accessed by certain people within our IT department in accordance with *Peter Warren Automotive's* policies. If you are concerned about those limited circumstances in which your email might be accessed, you may prefer to make your disclosure verbally or by mail.

You can make your disclosure anonymously (and stay anonymous throughout and after any investigation conducted under this policy) and still qualify for protection under the *statutory whistleblower regimes*.

You may wish to obtain independent legal advice before making a disclosure. That communication with your legal adviser will also be protected under the *statutory whistleblower regimes*.

2.4 Reporting to Deloitte Halo Whistleblower Service (Deloitte Halo)

If you are not comfortable or you do not think it is appropriate to report the matter internally, you may report it to Deloitte Halo. Deloitte Halo have been appointed by *Peter Warren Automotive* to receive reports impartially and confidentially.

Reporting a matter through Deloitte Halo allows you to remain anonymous or identify yourself to Deloitte Halo only or identify yourself to Peter Warren Automotive and to Deloitte Halo.

You can make a report to Deloitte Whistleblower Service using the following channels:

- website: www.PWAHWhistleblower.deloitte.com.au
- email: PWAHWhistleblower@deloitte.com.au

Deloitte Halo will record your report and you will be able to provide them with any relevant supporting material. When a report is made through Deloitte Whistleblower Service the Whistleblowing Officer, Chief Executive Officer and Chief Operating Officer are notified. You can request that either of these people not be notified of or not have access to your report if it contains allegations against them.

2.5 Reporting to an external authority or entity

You may also report a disclosable matter to an external authority or entity. Specifically, reports can be made to:

- Australian Securities and Investments Commission;
- Australian Prudential Regulation Authority;

¹ *Peter Warren Automotive's* external auditor is KPMG.

- the Federal Police; or
- any Commonwealth authority prescribed under the *Corporations Act*.

If the matter is tax related, reports can be made to the Australian Taxation Office.

3 Confidentiality

3.1 **Whistleblower identity must be kept confidential**

Subject to section 3.2, 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.

Peter Warren Automotive will do this by:

- (a) obscuring your name and identifying features from any internal reporting about your disclosure (unless you agree for your identity to be known);
- (b) referring to the discloser in a gender-neutral context (unless you agree for your identity to be known);
- (c) contacting the discloser to help identify certain aspects of their disclosure that could inadvertently identify them;
- (d) engaging qualified staff to handle and investigate disclosures;
- (e) storing all material relating to disclosures securely;
- (f) limiting access to all information relating to a disclosure to those directly involved in managing and investigating the disclosure; and
- (g) ensuring that anyone who is involved in handling and investigating your disclosure is aware of the confidentiality requirements.

You may lodge a complaint to a regulatory body, such as the Australian Securities and Investments Commission (**ASIC**); the Australian Prudential Regulatory Authority (**APRA**); or the Australian Taxation Office (**ATO**), if you believe that your confidentiality has been breached.

3.2 **Permitted exceptions**

The identity of a *whistleblower* (or information that is likely to lead to their identity becoming known) may be disclosed without the *whistleblower's* consent if it is not possible to investigate your disclosure without disclosing information that might identify you (but all reasonable steps must be taken to protect your identity) or the disclosure is made to:

- (a) a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the *statutory whistleblower regimes*;
- (b) the Australian Federal Police;
- (c) the Australian Securities and Investments Commission;
- (d) the Australian Prudential Regulatory Authority; or

- (e) the Commissioner of Taxation if the disclosure concerns the *Peter Warren Automotive's* tax affairs or the tax affairs of an *associate of Peter Warren Automotive*.

3.3 Provision of *whistleblower* information to a court or tribunal

You must not disclose or produce to a court or tribunal any information or documents which discloses the identity of a *whistleblower* (or information likely to lead to their identity becoming known) without seeking the advice of *Peter Warren Automotive's* General Counsel.

If you make a protected disclosure and become aware that a court or tribunal has requested disclosure of your identity or production of documents containing your identity (or information likely to lead to your identification), you may apply to the court or tribunal for an order protecting your identity.

4 Prohibition against victimisation

4.1 No victimisation based on *whistleblower* status

You must not cause or threaten any *detriment* to any person for a reason which includes that they or any other person:

- (a) is or proposes to be a *whistleblower*; or
- (b) is suspected or believed to be, or could be, a *whistleblower*.

4.2 Meaning of "detriment"

"Detriment" includes (but is not limited to):

- (a) dismissal or demotion;
- (b) injury of an employee in their employment;
- (c) harm or injury, including psychological harm;
- (d) alteration of an employee's position or duties to their disadvantage;
- (e) discrimination, harassment, bullying or intimidation;
- (f) damage to their property, reputation, **or** financial position; or
- (g) threats of any of the above.

However, a *whistleblower* may be held liable for any personal misconduct revealed by their disclosure or an investigation following a disclosure.

However, *Peter Warren Automotive* is entitled to take steps that:

- are reasonably necessary to protect you from detriment (for example, moving you to another office to protect you from detriment if you have made a disclosure about your immediate work area); or
- relate to managing unsatisfactory work performance in line with *Peter Warren Automotive's* performance management framework.

You may seek independent legal advice or contact regulatory bodies, such as ASIC, APRA or the ATO, if you believe you have suffered detriment because of your disclosure.

5 How this policy interacts with the *statutory whistleblower regimes*

By making a disclosure in accordance with this policy, you may be protected under the *statutory whistleblower regimes* if the type of matter you disclose is protected by those laws.

While this policy principally deals with internal disclosures, the protections afforded by the *statutory whistleblower regimes* also include some disclosures made to external parties, such as:

- legal representatives, to obtain advice or representation about the *statutory whistleblower regimes*;
- ASIC, APRA or the ATO; or
- MPs or journalists, where you have reasonable grounds to believe that making the further disclosure would be in the public interest or the information concerns a substantial and imminent danger to the health or safety to one or more persons or to the natural environment, but **only if**:
 - you previously made a disclosure of that information to either ASIC, APRA or another Commonwealth body prescribed by regulation; and
 - you notified that body in writing of your intention to disclose to an MP or journalist (where, for public interest disclosures, **at least 90 days** must first have passed since your previous disclosure before this notice may be given).

It is important that you understand that strict criteria apply to these disclosures and we recommend you obtain independent legal advice before making a disclosure to one of these people.

For more information about the *statutory whistleblower regimes* (including how to make a disclosure directly to ASIC or the ATO), see the information available on the ASIC website (including Information Sheet 239 *How ASIC handles whistleblower reports*) and the ATO website.

6 Whistleblower laws outside Australia

A *whistleblower* may make a report regardless of where the *whistleblower* is located or where the conduct is occurring.

If the *whistleblower's* disclosure concerns the conduct of *Peter Warren Automotive*, *Peter Warren Automotive* people, or *Peter Warren Automotive* operations based outside Australia, the *whistleblower* may also have protections and obligations under the whistleblower laws in the country in which they are based.

7 Investigations of information disclosed under this policy

The process for investigation is detailed below, but this process may vary depending on the nature of the disclosure being investigated.

When a disclosure is made which may fall under this policy, the following steps must be followed except where, in the opinion of the *Whistleblower Protection Officer*, it would be inappropriate or unreasonable in the circumstances to do so:

- (a) the person listed in section 2.3 who received the information must provide the information to the *Whistleblower Protection Officer* (or to the Chief Executive Officer if the disclosure is about a Whistleblower Protection Officer or to the Chairperson if the disclosure is about the Chief Executive Officer) as soon as practicable, 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);
- (b) as soon as practicable, the *Whistleblower Protection Officer* (the Chief Executive Officer or Chairperson) must determine whether the disclosure falls within the scope of this policy and, if so, whether a formal, in-depth investigation is required;
- (c) if an investigation is required, the *Whistleblower Protection Officer* (the Chief Executive Officer or Chairperson) must determine whether the investigation of the disclosure should be conducted internally or externally;
- (d) if the *Whistleblower Protection Officer* (the Chief Executive Officer or Chairperson) determines that the investigation should be conducted internally, an investigator with no personal interest in the matter must be appointed to conduct an investigation into the matters disclosed;
- (e) if the *Whistleblower Protection Officer* (the Chief Executive Officer or Chairperson) determines that the investigation should be conducted externally, they will refer the disclosure to a nominated external agency, who will then conduct an investigation into the matters disclosed;
- (f) the investigator(s) will conduct any investigation in an objective and fair manner, ensuring to provide any employee who has been adversely mentioned in information provided by a *whistleblower* an opportunity to respond to the allegations made in respect of them prior to any adverse findings being made;
- (g) the discloser will be provided with regular updates throughout the investigation, where the discloser is contactable;
- (h) the outcome of the investigation must be reported to the Board, and may be reported to the *whistleblower* and any persons affected as the *Whistleblower Protection Officer* (the Chief Executive Officer or Chairperson) considers appropriate;
- (i) subject to the exceptions allowed under section 3.2 of this policy or otherwise by law, the identity of a *whistleblower* (or information that is likely to lead to their identity becoming known) must be kept confidential at all times during and after the investigation (including in any reporting to the Board or to any persons affected). All persons responsible for or involved in an investigation must take all reasonable steps to reduce the risk that a *whistleblower* will be identified; and

- (j) a *whistleblower* may raise any concerns or complaints regarding this policy or their treatment with the *Whistleblower Protection Officer*.

Appropriate records and documentation for each step in the process will be maintained by the investigator.

We encourage you to raise any concerns you have about the investigation of your disclosure (including breach of confidentiality) with the *Whistleblower Protection Officer* or the person to whom you made your disclosure.

7.2 Duration of investigation

Peter Warren Automotive will aim to conclude the investigations within 6 months of receiving the disclosure. But that time may vary depending on the nature of the disclosure.

7.3 *Peter Warren Automotive* may require further information to investigate disclosures

Peter Warren Automotive may not be able to undertake an investigation if it is not able to contact the *whistleblower* or receive additional information from the *whistleblower* to fully investigate the disclosure. If the disclosure has been made anonymously, we suggest the *whistleblower* maintain ongoing two-way communication with *Peter Warren Automotive*, so *Peter Warren Automotive* may ask follow-up questions or provide feedback. The *whistleblower* may refuse to answer questions that they feel may reveal their identity at any time.

7.4 Investigation will be conducted in accordance with confidentiality protections

Subject to the exceptions allowed under section 3.2 of this policy or otherwise by law, the identity of a *whistleblower* (or information that is likely to lead to their identity becoming known) must be kept confidential at all times during and after the investigation (including in any reporting to the Board or to any persons affected).

8 Board reporting

The Whistleblower Protection Officer will, where appropriate, (whilst maintaining confidentiality in accordance with section 3) provide the Board or its delegated committee at least quarterly reports on all active whistleblower matters, which may include information on:

- the number and nature of disclosures made in the last quarter (for example, by who, who to and matter type);
- how disclosures were made;
- the status of any investigations underway;
- any actions taken in relation to a disclosure;
- the frequency of communications with disclosers;
- the outcomes of completed investigations; and
- the timeframes for responding to and investigating disclosures.

The Board or its delegated committee will also be informed of any material incidents reported under this policy, including any information that may be materially price sensitive in accordance with *Peter Warren Automotive's* Disclosure Policy.

9 Protection from civil, criminal and administrative liability

A *whistleblower* will be protected from any civil, criminal or administrative liability in relation to their disclosure:

- civil liability - for example, any legal action against you for breach of an employment contract, duty of confidentiality or another contractual obligation;
- criminal liability- for example, prosecution for unlawfully releasing information or unlawfully using your disclosure against you in a prosecution; and
- administrative liability- for example, disciplinary action for making a disclosure.

However, a *whistleblower* may be liable for any personal misconduct revealed by their disclosure.

10 Compensation for whistleblowers

A *whistleblower* may seek compensation and other remedies through the courts if:

- the *whistleblower* suffers loss, damage or injury because of a disclosure that qualifies for protection under the *statutory whistleblower regimes*; and
- *Peter Warren Automotive* failed to take reasonable precautions to prevent the detrimental conduct.

We encourage you to seek independent legal advice if you wish to seek compensation or remedies in court.

11 Training

Our *Whistleblower Protection Officer(s)* and all eligible recipients of disclosures must attend compulsory training organised by *Peter Warren Automotive* on our processes and procedures for receiving and handling disclosures made under this policy, including training on confidentiality and the prohibitions against detrimental conduct.

Peter Warren Automotive will inform its external eligible recipients (for example, its auditor and tax agent) about their obligations under the Australian *statutory whistleblower regimes*.

Our employees must attend compulsory training on our whistleblower program which will include information on how to make a disclosure, what the disclosure may be about, to whom a disclosure may be made, the protections and support available and when further information or independent legal advice might be sought.

12 Support

Peter Warren Automotive has in place processes for protecting and monitoring the welfare of anyone making a disclosure under this policy or anyone who is the subject of a disclosure made under this policy, including (where relevant):

- (a) monitoring the behaviour of other employees at *Peter Warren Automotive*; and
- (b) offering flexible workplace arrangements to the *whistleblower* while the disclosure is investigated; and
- (c) counselling services (available to current employees).

13 Consequences for non-compliance with policy

Any breach of this policy by an *officer*, employee or contractor will be taken seriously by *Peter Warren Automotive*, and may be the subject of a separate investigation and/or disciplinary action.

A breach of this policy may also amount to a civil or criminal contravention under the *statutory whistleblower regimes*, giving rise to significant penalties.

We encourage you to raise any concerns about non-compliance with this policy with the *Whistleblower Protection Officer* in the first instance. You may also lodge any concerns with ASIC, APRA or the ATO for investigation.

14 Policy review

Peter Warren Automotive reserves the right to vary or replace this policy from time to time and at any time at the discretion of *Peter Warren Automotive*. Any material changes to this policy must be approved by the board of *Peter Warren Automotive* or its delegated subcommittee. The Company Secretary is authorised to make administrative and non-material amendments to this policy provided that any such amendments are notified to the Board or its delegated committee at or before its next meeting.

15 Glossary

Unless the context requires, italicised terms in this policy have the following meaning:

associate means any individual who is:

- (a) an associate within the meaning of the *Corporations Act*; or
- (b) if the disclosure relates to our tax affairs, an associate within the meaning of section 318 of the *Income Tax Assessment Act 1997* (Cth).

Corporations Act means the *Corporations Act 2007* (Cth).

detriment includes (without limitation) dismissal, injury of an employee in their employment, alteration of an employee's position or duties to their disadvantage, discrimination, harassment or intimidation, harm or injury including psychological harm, damage to property, and reputational, financial or any other damage to a person.

family member means a:

- (a) *spouse*, parent, child, sibling or other *relative* of an individual; or
- (b) dependent of the individual or their *spouse*.

Peter Warren Automotive means Peter Warren Automotive Holdings Limited (ACN 615 674 185) and our related bodies corporate.

misconduct or an improper state of affairs or circumstances includes (without limitation):

- (a) information regarding a criminal offence or contravention of the *Corporations Act* or *Australian Securities and Investments Commission Act 2001* (Cth) suspected to have been committed by *Peter Warren Automotive*, or a *Peter Warren Automotive* officer or employee;
- (b) information regarding a Commonwealth criminal offence punishable by more than 12 months imprisonment suspected to have been committed by our *Peter Warren Automotive*, or an officer or employee of ours;
- (c) conduct that represents a danger to the public or the financial system posed by our *Peter Warren Automotive*, or a *Peter Warren Automotive* officer or employee;
- (d) information concerning *misconduct or an improper state of affairs or circumstances* in relation to our tax affairs, or the tax affairs of an associate of our *Peter Warren Automotive*.

officer has the same meaning as in the *Corporations Act* (which includes but is not limited to directors and company secretaries).

relative has the same meaning as in the *Corporations Act*.

senior manager has the same meaning as in the *Corporations Act*.

spouse means the married, de facto or registered partner of the individual.

statutory whistleblower regimes means either or both of regimes contained in Part 9.4AAA of the *Corporations Act* and Part IVD of the *Taxation Administration Act 1953* (Cth).

tax affairs means affairs relating to any tax imposed by or under, or assessed or collected under, a law administered by the Commissioner of Taxation.

whistleblower means a person who is eligible for protection as a whistleblower under this policy or under the *statutory whistleblower regimes*.

Whistleblower Protection Officer means the persons identified as such in section 2.3.