

Gratifii Limited

Whistleblower Policy

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1. Purpose

1.1 Our Goals & Commitment

We want to have feedback and encourage people to speak up when they see activity or behaviour that they feel is wrong or does not match our values. The goal of this policy is to provide very clear guidelines on how we approach and manage this feedback. With our whistleblowing policy, we aim to ensure:

- Every employee should have the chance to speak up anonymously when they feel we are not adhering to our corporate values. They should have a place to report misconduct, every report will be heard and acted on, and we will make improvements based on the results.
- Gratifii believes everyone should be able to make reports anonymously. We commit to protecting informant's identities and they only need to reveal themselves if they choose to.
- We will investigate every report of misconduct. At the end of the investigation, we will document the results and provide feedback when appropriate.

1.2 Our Commitment

Gratifii wants our employees to know they can provide information on any concerns they have, understand where they can report their concerns, know what happens after they make a report, and ensure they feel safe in providing a report. Gratifii also wants to let them know about their right to be anonymous as well as how we, as an organisation, will ensure they are not subject to any retaliation or other abuse because they made a report.

1.3 What Conduct Should Be Reported

It is important that Gratifii outlines what behaviour we want to be reported under this policy. We want to hear from you if you witness or know about any behaviour that is:

- Fraudulent;
- Illegal;
- Corrupt;
- Dishonest;
- Unethical;
- Violates the law or any legal code;
- Is creating an unsafe environment;
- Breaches any of our company's policies;
- Discrimination;
- Harassment and/or bullying of any kind;
- Any conduct which is detrimental to Gratifii and could cause financial or non-financial loss;

1.4 Who Falls Under This Policy

The following would be considered an "eligible person" and would fall under Mobecom's whistleblowing policy.

- Employees (including directors, managers, interns, and secondees);
- Contractors, consultants, service providers, suppliers, business partners;
- Former employees;

This policy applies to all Mobecom's businesses, divisions, and offices. It also applies across all jurisdictions where we operate. If local legislation, regulation, or laws provide a higher level of protection than what is included in this policy, the local legislation will take precedence.

Section 2: Process For Making A Report

2.1 What Options Do Employees Have For Making A Report

If an employee or eligible person would like to make a report, they have different channels available where they can do this.

- Email to i.dunstan@Gratifii.co;
- Via post to CEO, Gratifii Ltd, PO Box K174, Haymarket, NSW, 1240, Australia
- Speak with a senior leader at Gratifii;

2.2 You Can Remain Anonymous

Gratifii respects and protects your identity if you choose to make an anonymous report. You can choose to remain anonymous while making a report, interacting with case managers during an investigation of your report, as well as after your case is closed. At any given time you can identify yourself, but this is your choice and at no point do you need to do this or will you be forced to provide your identity.

It is worth noting that Gratifii will make every endeavour possible to investigate your report, but in some cases, there are limitations of what can be achieved if the informant decides to remain anonymous.

2.3 What Is The Investigative Process?

It is important for Gratifii to be transparent with our employees and outline what is the process for us to investigate a report submitted through our whistleblowing channels. Below, we have provided the different steps a case manager will go through once a report is received until the case is closed.

- Report (anonymous or otherwise) is received.
- A case manager is assigned to the report to assess it and confirm its receipt.
- The case manager will do an initial assessment to confirm it is a valid report and request permission to investigate.
- The case manager will begin their investigation. This can include corresponding with the informant if there is a channel to do this.
- The case manager will investigate and update management and the informant per policy guidelines.

- Once the case manager has finalised their investigation and report, management and the informant will be updated.
- At this point, the case manager will hand everything over to management for any subsequent action to take place.

A member of the Gratifii board will appoint an appropriate person to be the case manager.

2.5 Who Is Alerted To A Report

Once a report is submitted (anonymous or not), this report goes to the Executive Chairman. This person will then assess the report and assign it to a case manager, who will manage the investigation.

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.

Any information that could potentially identify an anonymous informant will be held in the strictest confidence and will not be shared, unless Gratifii is compelled by law.

2.6 What Is The Process Of Updating The Informant

As part of our investigative process, Gratifii will update the informant of the progress of the investigation. These updates can include the following:

- Confirm receipt of a report from the informant.
- Commencement of the investigative process.
- The investigation is currently ongoing.
- The investigation has been closed.

Gratifii will strive to provide as much feedback on the investigation as possible. However, due to privacy guidelines, often information cannot be shared with the informant.

2.7 What If The Informant Is Not Satisfied With The Result

If, after receiving the summarised report of the investigation, the informant is not satisfied with the result, they can escalate this to the Executive Chairman. The informant can provide this escalation in writing so that a formal review can take place. If the Executive Chairman concludes that the investigation was conducted properly and no new information exists that would change the results of the investigation, the investigation will be concluded.

Section 3: How Informants Are Protected

3.1 Anonymity After Submitting A Report

Section 2.2 discussed how an eligible person can remain anonymous during the process of submitting a report. After submitting a report, the following policies around anonymity are in place to protect an informant's identity.

- The informant has the right to remain anonymous and does not need to identify themselves at anytime during the investigation process.
- At no time will Gratifii force the informant to reveal their identity.
- The informant can refuse to answer questions they feel could identify themselves. If the informant reveals themselves at any time, Gratifii will document who will have access to their identity.

3.2 Potential Retaliation

An informant might be concerned that staff, management, or the organisation might retaliate against them. In this case, Gratifii will protect the informant from:

- Being terminated or having their employment ceased;
- Performance management;
- Harassment on the job or workplace bullying;
- Warnings or disciplinary actions;
- Discrimination;
- Any other action that can be perceived as retaliation for making a report;

3.3 Considered Risk of Retaliation

In the case of "considered risk of retaliation", the informant believes retaliation is near or imminent, and they are targeted for retaliation. In cases of considered retaliation, the informant should contact the Executive Chairman. The Executive Chairman will take the action they feel is appropriate as well as come up with recommendations for how the situation can be resolved.

3.4 Already Retaliated Against

If the informant feels that they have already been retaliated against, they should escalate this immediately to the Executive Chairman. The Executive Chairman will take the action they feel is appropriate as well as come up with recommendations for how the situation can be resolved.

3.5 Retaliation Not Adequately Resolved

If the informant feels their report of retaliation was not resolved adequately can escalate this case in writing. The report will need to go to Executive Chairman and they will investigate the matter and process for how the retaliation was dealt with.

3.6 Legislative/Regulation Protection & Assistance

If in any jurisdictions or locales where Gratifii operates has whistleblowing protection laws that provide a higher level of protection than what is included in this policy, the local legislation will take precedence.

Section 5: Governance

5.1 Changes to Mobecom's Whistleblowing Policy

From time to time, Mobecom's whistleblowing policy will need to change to keep up with our values, best practices, improvements, as well as legislation and regulations. Any changes to our whistleblowing policy will be communicated with all employees and any relevant stakeholders. This policy and any changes made do form any contract of employment.

Any changes to the whistleblowing policy must be approved by the Board.