

Whistleblower Protection Policy

Introduction

PARKD Limited (“PARKD” or “Company”) is committed to adhering to its statutory obligations, corporate governance and values. The Company is committed to maintaining a high standard of integrity, ethical conduct and providing those involved a safe environment to raise breaches of internal policy, or Disclosable Matters relating to the Company, officers, employees or members.

All officers, employees and contractors of PARKD must comply with this Policy. This Policy is available to all officers and employees of PARKD on the Corporate Governance section of our website (www.parkdgroup.com)

The purpose of this Policy is to:

- provide you with an understanding of what can be reported under this Policy;
- demonstrate the importance PARKD places on ensuring a safe and supportive environment where our people feel confident to raise breaches of internal rules or Disclosable Matters relating to the Company, officers, employees or members;
- explain the processes for reporting breaches of internal rules or policy, or Disclosable Matters, including what happens when you make a report; and to
- outline how you will be protected if you make a report.

Definitions

“**Complaint about service**” means an officer, employee or member of the Company believes the Company:

- supplied them with a level of service that the member believes to be unreasonable;
- failed to fulfil their consumer contractual obligations; or
- has made a policy decision that they do not agree with.

“**Company**” means PARKD Limited.

“**Discloser**” (may also be referred to as Whistleblower) means a person who makes a disclosure relating to Disclosable Matters under this Policy. A Discloser attracts protection detailed in this Policy or in terms of the Corporations Act 2001.

“**Internal rules and policy**” means the power and duties of officers in the Company which are provided in the Company’s constitution and charters.

“**Disclosable Matter**” means the alleged contravention of the internal rules, policies and Disclosable Matters which are in the scope of this Policy.

“**this Policy**” means this Whistleblower Protection Policy.

“**Whistleblower**” (may also be referred to as Discloser) means a person who makes a disclosure relating to a breach of internal rules or Disclosable Matters under this Policy. A Whistleblower may request protection either in terms of this Policy or in terms of the Corporations Act 2001.

“**Whistleblower Investigation Officer (WIO)**” means a senior officer of the Company who is responsible for leading, co-ordinating or overseeing the investigation of matters in a fair, confidential, objective (without bias) and timely manner.

“**Whistleblower Protection Officer (WPO)**” means a senior officer of the Company who is responsible, as far as reasonably practicable, to protect any Discloser who makes a report to the Company and is accountable for the provisions of this Policy.

Scope

The scope of this Policy – People

Disclosable Matter reporting can be made by a current or former:

- officer or employee of the Company;
- member or an associate of the Company;
- person who is a contractor or supplier to the Company or transacted with an officer or employee of the Company; or
- lawyer on behalf of a Discloser in one of the above categories.

The scope of this Policy – Conduct

The scope of this Policy relates to conduct which:

- breaches the Company's internal rules and policies; and/or
- is Disclosable Matter (including alleged reprisals for making a disclosure) as defined in this Policy.

Out of scope – Complaint about service and grievances

From time to time you may have a Complaint about service in relation to service levels, policy decisions, or an employment-related grievance with another person within the Company, which is not Disclosable Matter or a breach of the Company's rules or policies.

If you have a complaint about a policy decision or you wish to raise a grievance issue, refer to Human Resources Policy or speak to your supervisor.

Disclosable Matters

Disclosable Matters means any improper conduct which you suspect on reasonable grounds has occurred or is occurring within the Company, including conduct by officers or employees of PARKD.

Disclosable Matters must be a suspected breach of the Corporations Act 2001, the Fair Work Act or the Competition and Consumer Act 2010, or criminal offence.

Examples of Disclosable Matters may include, but are not limited to:

- dishonest, fraudulent or corrupt activity, including bribery;
- illegal activity (such as theft, violence, harassment or intimidation, criminal damage to property or other breaches of federal or state law);
- conduct that is contrary to, or a breach of, our policies (including the Code of Conduct which is available under the "Corporate Governance" section of our website (www.parkdgroup.com));
- breach of an officer's duties to the Company in relation to financial management, corporate governance or substantial mismanagement;
- providing false or misleading information in a document;
- conflict of interest or insider trading;
- conduct which amounts to an abuse of authority or misuse of the Company's resources;
- coercion to exercise or not exercise a workplace right;
- Deliberate concealment of any of the above.

General personal work-related grievances would usually not be Disclosable Matters include:

- Employment disputes with your employer;
- Decision relating to the termination of your employment;
- complaints about the level of service received from the Company or an officer; or
- a difference of opinion about a policy adopted by the Company.

Reporting Disclosable Matters

Every person in the Company has a role and responsibility in ensuring the Company is run ethically and in accordance with its internal rules and policies.

Where matters related to breaches of internal policies or Disclosable Matters are identified they should be raised as soon as possible.

In instances where a person has concerns about making a report, reports can be made anonymously.

When to report a matter?

If you become aware of a matter you should raise it as soon as practical with the appropriate person, outlined below. You should not attempt to conduct any investigation yourself before raising the matter, as this could interfere with any future actions or, in rare cases, could put your safety at risk.

If you have fears for your wellbeing, safety, or fear of reprisal as a result of raising your matter, you should mention these at the time you report the matter. You will be noted by the Company as a Discloser, and afforded the protections outlined under this Policy, and where eligible legislative disclosure requirements are met.

Sometimes, a suspicion of wrongdoing may arise from a misunderstanding and is not in fact wrongdoing. Accordingly, you are encouraged to check with your designated manager to seek an immediate response as internal channels of reporting are favoured.

Who should you report your matter to?

If you wish to report under this Policy, you are encouraged to firstly report the matter internally to one of the following Recipients:

- To the relevant Chief Executive Officer (if not your immediate manager)
- To the relevant Company Executive or Company Secretary
- To the Chair of the Audit and Risk Committee

Contact details from the Recipients above can be accessed on the PARKD corporate directory.

Nothing in this Policy should be taken as restricting you from reporting any matter or providing any information to a regulator (such as ASIC) or any other person in accordance with any relevant law.

What happens when you report Disclosable Matter?

When you report a matter of a breach of internal policy or Disclosable Matter under this Policy, you should provide as much information as possible. Information such as dates, times, location, individuals involved, other witnesses, physical evidence (e.g. documents, images) and any other general information may be helpful to assist the Company to determine how to take appropriate action.

Any information you provide to the Company may be used by the Company in assessment of an investigation or other appropriate action.

Examples of actions could include:

- a satisfactory explanation can be provided in relation to the matter;
- the matter is resolved by speaking to one or more parties;
- the matter is recorded and monitored going forward;
- a decision is made to investigate (internally or via independent, external investigators);
- the matter is referred to another agency; or
- a combination of the above.

Where practicable, you will be contacted and advised of what action will be undertaken.

While reporting a Disclosable Matter does not guarantee that the disclosure will be formally investigated, all reports will be assessed and considered by PARKD and a decision made as to whether they should be investigated. Investigation processes will vary depending on the nature of the conduct being investigated.

If the Company determines that your matter should be investigated, the investigation may be conducted by the WIO, an appropriately capable officer or employee of the Company nominated by the WIO, or by an external investigator appointed by the Company.

All investigations will be conducted in a manner that is procedurally fair, confidential, conducted without bias and in a timely manner.

At the end of an investigation, you may be informed of the outcome of the investigation by the Company. The Company may in certain circumstances, whether required by law or in its discretion, inform the relevant authority of any contents of the investigation.

Confidentiality

If you report a breach of internal policies, or a concern relating to Disclosable Matter to the Company under this Policy, you will have your details, and the information you provide, treated in strictest confidence, unless one of the following exceptions applies:

- the Discloser consents to the disclosure of their identity;
- the concern is reported to ASIC, APRA, ATO or the AFP; or
- the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

Protection of Discloser

PARKD is committed to ensuring that if you raise a matter under this Policy you are provided support and protection from reprisal or personal disadvantage due to making that report.

If you are concerned that you may be or have been subject to detrimental conduct as a result of reporting the Disclosable Matters, you should immediately report this matter to the Whistleblower Protection Officer.

By making a disclosure in accordance with this Policy, you may be afforded protection under Australian whistleblower laws.

While this Policy principally deals with internal disclosures of information, Australian whistleblower laws also protect some types of disclosure made to external parties (such as to legal representatives, the Australian Securities and Investment Commission (ASIC), the Australian Commission of Taxations). Any person who is a whistleblower under Australian whistleblower laws must be treated in accordance with, and is entitled to, protection afforded by this Policy. For more information about these laws, see the information available on the ASIC or ATO website.

Reprisals

A Discloser is protected from reprisal being taken against them, to their detriment (whether by act or omission), as a result of making that disclosure.

Detriment includes (without limitation) any of the following:

- dismissal of an employee;
- injury of an employee in his or her employment;
- alteration of an employee's position to his or her detriment;

- discrimination between an employee and other employees of the same employer;
- harassment or intimidation of a person;
- harm or injury to a person, including psychological harm;
- damage to a person's property or reputation.

Reprisals may be the subject of criminal penalties, civil penalties or other civil remedies (such as reinstatement, injunctions, etc) if the disclosure is the reason (or part of the reason) for the reprisal action being taken.

However, it is important to understand that if a person makes a protected disclosure, they are not exempt from the consequences of their own misconduct.

Anonymity

Anonymous reports of wrongdoing are accepted under this Policy. Anonymous reports may have significant limitations that inhibit a proper and appropriate inquiry or investigation. These limitations may include the inability to provide feedback on the outcome and/or to gather additional to assist the inquiry/investigation.

False and misleading disclosure

A false report of Disclosable Matters could have significant effects on PARKD' reputation and could also cause a considerable waste of time.

When reporting Disclosable Matters, you will be expected to have reasonable grounds to suspect the information you are disclosing is true and in good faith. You will not be penalised if the information provided in the protected disclosure turns out to be incorrect.

Where it is found that a Discloser has deliberately made a false report and breach this Policy, it will be considered a serious matter that may result in disciplinary action, including dismissal from the Company or legal consequences.

Records and Policy Review

All files and records created from an investigation will be retained securely. The Company Secretary will maintain a record of all whistleblowing incidents and actions taken under this Policy.

This Policy will be periodically reviewed to assess effectiveness. Any recommended changes must be approved by the Board or its delegated subcommittee.

Consequences of Breach of the Policy

A breach of this Policy by any of the Company's Directors or employees or their family members may expose them to criminal and/or civil liability under the Corporations Act (Cth) 2001.

The Company will regard breach of this Policy as serious misconduct and is considered a cause for termination of employment or engagement.