

JORD'S WHISTLEBLOWER POLICY

1. Policy Statement

Jord International ("Jord") is committed to the highest standards of conduct and ethical behaviour in all our business activities. Jord promotes a culture of honest and ethical behaviour, corporate compliance and strong corporate governance.

This policy covers the processes for dealing with disclosure of suspected improper conduct within Jord in a confidential and secure manner. Employees and others working closely with Jord will often be the best source of information when things are not quite right. This Whistleblower Policy is an important element in detecting corrupt, illegal or other undesirable conduct that may take place within the company.

2. Objectives

The objectives of this policy are to:

- a. Explain what should be reported
- b. Explain how to disclose improper conduct
- c. Outline what protections a person who reports wrongdoing will receive

3. Application

What to report

Any concerns or suspected improper conduct should be reported. This means any suspected misconduct in relation to Jord International.

Examples of wrongdoing may include but are not limited to

- a. Breach of laws or regulations
- b. Criminal activity including theft
- c. Serious breach(es) of Jord's Policies or Procedures;
- d. Offering or accepting bribe(s)
- e. Dishonest or unethical behaviour
- f. Conflict of interest
- g. Anti-competitive behaviour
- h. Financial fraud or mismanagement
- i. Falsifying financial or corporate reporting
- j. Unauthorized use of Jord's confidential information
- k. Improper use of Personal Information as described in any Jord Privacy Statement
- l. Improper use of Jord's physical or intellectual property
- m. Conduct endangering health and safety or causing damage to the environment
- n. Deliberate concealment of any of the above

Who can disclosures be made to?

Disclosures can be made to:

- a. Compliance Officer: Angus Holden, Chief Executive Officer
- b. Alternate Compliance Officer: Erin Collins, Head of People and Culture

A whistleblower can contact a compliance officer to obtain additional information before making a disclosure.



It is important to note that under the Corporations Act, the whistleblower may also raise the matter with an ‘officer’ or ‘senior manager’ of the company. These are defined in the Corporations Act as “a director, or a senior manager in the company who makes, or participates in making, decisions that affect the whole, or a substantial part, of the business of the company, or who has the capacity to affect significantly the company’s financial standing.” For example, any member of Jord’s Executive Leadership (JEL) team may be approached.

Those not wanting to reveal their identity can make an anonymous report. However, providing the whistleblower’s name when reporting wrongdoing will make it easier for Jord to investigate the concern raised. For example, the context in which wrongdoing are protected by Jord including maintaining confidentiality of the reports and the identity of the whistleblower.

Where no name is provided, Jord will assess the disclosure in the same way as if identity had been revealed, and any investigation will be conducted as best as possible in the circumstances. However, an investigation might not be possible unless sufficient information is provided.

Employees and stakeholders disclosing wrongdoing will be protected and the investigation will be conducted in accordance with the principles of fairness and natural justice.

Protections

Jord is committed to ensuring confidentiality in respect of all matters raised under this policy, and that those who make a report are treated fairly and do not suffer detriment.

Protection against detrimental conduct. Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats or other unfavorable treatment connected with making a report. If you are subjected to detrimental treatment as a result of making a report under this policy you should inform a compliance officer, or senior manager within your relevant business unit

Protection of your identity and confidentiality. Subject to compliance with legal requirements, upon receiving a report under this policy, Jord will only share your identity as a whistleblower or information likely to reveal your identity if:

- You consent
- The concern is reported to the Australian Securities and Investments Commission (ASIC), the Australian Prudential Regulation Authority (APRA), the Tax Commissioner of the Australian Federal Police (AFP)
- The concern is raised with a lawyer for the purpose of obtaining legal advice or representation

If Jord needs to investigate a report, it may disclose information that could lead to your identification, but it will take reasonable steps to reduce this risk. Any disclosures of your identity or information likely to reveal your identity will be made on a strictly confidential basis.

Protection of files and records. All files and records created from an investigation will be retained securely. Unauthorized release of information to someone not involved in the investigation (other than senior managers or directors who need to know to take appropriate action, or for corporate governance purposes) without your consent as a whistleblower will be a breach of this policy.

Whistleblowers are assured that a release of information in breach of the policy will be regarded as a serious matter and will be dealt with under Jord’s employee code of discipline and procedure.